$~94 to 97

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 6133/2024 & CM APPL. 25515/2024

PATNA HIGHWAY PROJECTS LIMITED .....Petitioner

Through: Mr. Gopal Jain, Mr. Mehul Parti & Ms. Harshita Malik, Advocates.

versus

INCOME TAX DEPARTMENT, REPRESENTED THROUGH THE JURISDICTIONAL ASSESSING OFFICER CIRCLE 19 2 DELHI .....Respondent

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC & Mr. Abhishek Anand, Advocate.

95

\+ W.P.(C) 6134/2024 & CM APPL. 25518/2024

PATNA HIGHWAY PROJECTS LIMITED .....Petitioner

Through: Mr. Gopal Jain, Mr. Mehul Parti & Ms. Harshita Malik, Advocates.

versus

INCOME TAX DEPARTMENT, REPRESENTED THROUGH THE JURISDICTIONAL ASSESSING OFFICER CIRCLE 19 1)DELHI & ANR. .....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC & Mr. Abhishek Anand, Advocate.

96

\+ W.P.(C) 6135/2024 & CM APPL. 25521/2024

PATNA HIGHWAY PROJECTS LIMITED .....Petitioner

Through: Mr. Gopal Jain, Mr. Mehul Parti & Ms. Harshita Malik, Advocates.

versus

INCOME TAX DEPARTMENT REPRESENTED THROUGH THE NATIONAL FACELESS ASSESSMENT CENTRE DELHI
.....Respondent

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC & Mr. Abhishek Anand, Advocate.

97

\+ W.P.(C) 6136/2024 & CM APPL. 25524/2024

PATNA HIGHWAY PROJECTS LIMITED .....Petitioner

Through: Mr. Gopal Jain, Mr. Mehul Parti & Ms. Harshita Malik, Advocates.

versus

INCOME TAX DEPARTMENT, REPRESENTED THROUGH THE JURISDICTIONAL ASSESSING OFFICER CIRCLE 19 2 DELHI & ORS. .....Respondents

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC & Mr. Abhishek Anand, Advocate.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% **02.12.2024**

1. The petitioner has filed the present petitions, *inter-alia*, impugning the notices of tax demand, pertaining to the period prior to the approval of the Resolution Plan. The petitioner had undergone a Corporate Insolvency Resolution Process under the provisions of the Insolvency and Bankruptcy Code, 2016.

2. The Resolution Professional had filed an application before the

learned National Company Law Tribunal for approval of the Resolution Plan, and the same was allowed.

3. Concededly, the impugned demand is unrecoverable as it pertains to the period prior to the cut-off date. It is well settled that all claims for the period prior to the cut-off date under the Resolution Plan, would stand extinguished, unless the same are specifically included in the Resolution Plan.

4. It is also not disputed that the issue stands fully covered by the decision of the Hon'ble Supreme Court in ***Ghanashyam Mishra and Sons Private Ltd. v. Edelweiss Asset Reconstruction Co. Ltd through the Director and Others.: (2021) 9 SCC 657.***

5. In view of the above, the impugned demand notices are set aside. The petitions are allowed in the aforesaid terms.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

DECEMBER 02, 2024/*at*

<u>*Click here to check corrigendum, if any*</u>