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

\+ W.P.(C) 6137/2024 & CM. APPLN. 25527/2024

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 2DELHI
.....Respondent
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 petition, *inter-alia*, impugning a tax demand dated 11.06.2020, made by the Revenue, in respect of assessment year (AY) 2019-20.

2. 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.

3. 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.

4. The petitioner also claims that a sum of ₹4,50,50,030/- was the refund due in respect of the AY 2023-24 and had been adjusted against the said demand.

5. In view of the above, the said adjustment is also impermissible. Consequently, the Revenue is directed to process the petitioner's refund, in accordance with law.

6. The petition is disposed of in the aforesaid terms. All pending applications are also disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

DECEMBER 2, 2024/*at*

Click here to check corrigendum, if any