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

\+ W.P.(C) 16574/2024 & CM APPL. 70057/2024 (Interim Relief)

GKC PROJECTS LIMITED .....Petitioner

Through: Counsel (appearance not given)

versus

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI & ORS. .....Respondents

Through: Mr. Avishkar Singhvi, ASC with Mr. Vivek Kumar Singh, Adv. for R-1 and R-2
Mr. Varun Vats, SPC for R-3/UOI

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE DHARMESH SHARMA

O R D E R

% **02.12.2024**

CM APPL. 70058/2024 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 16574/2024 & CM APPL. 70057/2024 (Interim Relief)

1. The writ petitioner impugns the order dated 31 August 2024 in terms of which a demand has come to be created under the Central Goods & Services Tax Act, 2017 for the tax period of April 2019 to March 2020.

2. Undisputedly, the Resolution Plan which came to be framed in respect of the writ petitioner came to be approved on 30 March 2021. It is in the aforesaid backdrop that learned counsel places reliance on the decision rendered by the Supreme Court in **Ghanshyam Mishra**

& Sons Pvt. Ltd. vs. Edelweiss Asset Reconstruction Co. [(2021) 9 SCR 657]**.**

3. In light of the aforesaid position and on instructions, Mr. Singhvi, learned counsel, submits that the demand which stands impugned shall be duly withdrawn and laid to rest by the respondents. The statement so made is recorded and accepted.

4. The writ petition stands disposed of in light of the above.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 02, 2024
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