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

+ **W.P.(C) 10773/2024 CM APPL. 44349/2024**

SARE GURUGRAM PRIVATE LIMITEDPetitioner

Through: Mr Ashish Mehta, Ms Aanchal Jain
and Mr Bharat Jain, Advocates.

versus

JOINT COMMISSIONER OF INCOME

TAX TDS RANGE 77 & ORS.Respondents

Through: Mr. Debesh Panda, SSC Ms. Zehra
Khan, Mr. Vikramaditya Singh, JSCs
Ms Anauntta Shankar and Ms Ravicha
Sharma, Advocates for the Revenue.
Mr Piyush Beriwal, Mr Kautilya Birat,
Mr Nikhil Kumar Chaubey and Ms
Jyotsna Vyas, Advocates for UOI.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **30.04.2025**

1. The petitioner has filed the present petition, *inter alia*, impugning the proceedings, as referred in Annexure P1 to the present petition. The said Annexure is set out below: -

"Impugned Proceedings carried out by Respondent(s) against the
Petitioner

The following proceedings by Respondent(s) were initiated post the approval of Resolution Plan vide Approval Order dated 24 April 2023 which are pending / concluded as on date (all these proceedings relate to a period prior to 24 April 2023).

AY	Section & Initiation Date	Demand (in INR/-)	Authority before which the proceedings are pending	Last notice date	Response Date
2015-16	271C; 26.10.2023	-	Respondent 1	26.10.2023	30.10.2023
2016-17	271C; 06.11.2023	-	Respondent 1	03.05.2024	10.05.2024
-	Outstanding demand notice	-	Respondent 2		18.04.2024



2. The petitioner is essentially assailing the initiation of the proceedings under Section 271C of the Income Tax Act, 1961 [**the Act**] in respect of the Assessment Year [**AY**] 2015-16 and AY 2016-17.
3. Concededly, the proceedings relate to the period prior to 24.04.2023 being the date of the approval order in respect of a resolution plan prepared under the Corporate Insolvency Resolution Process [**CIRP**]. It is the petitioner's case that in view of the clean slate theory, the petitioner cannot be vexed by any proceedings or demand, which relates to the period prior to the order approving the resolution plan, if the said dues or liabilities are not contemplated under the said plan.
4. Undisputedly, the controversy involved in the present case is covered in favour of the Assessee by the decision of the Supreme Court in ***Ghanashyam Mishra & Sons Private Limited through the Authorized Signatory v. Edelweiss Asset Reconstruction Company Limited through the Director & Others: Neutral Citation: 2021 INSC 250.***
5. In view of the above, the present petition is allowed and all proceedings initiated in respect of AY 2015-16 and AY 2016-17 under Section 271C of the Act are set aside.
6. The petition is disposed of in the abovesaid terms. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 30, 2025

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[Click here to check corrigendum, if any](#)