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* IN THEHIGHCOURTOF DELHIATNEW DELHI

\+ W.P.(C) 10774/2024 CM APPL. 44353/2024 CM APPL. 18664/2025

SARE GURUGRAM PRIVATE LIMITED .....Petitioner

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

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 19 & ANR. .....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**

**O R D E R**

**%** **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 1 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 |
|---|---|---|---|---|---|
| 2022-23 | 143(3); 31.05.2023 | - | First Appellate Authority [CIT(A)] | 28.03.2024 | 27.04.2024 |
| | 270A; 28.03.2024 | - | Respondent 1 | 28.03.2024 | 12.04.2024 |
| | 271AAC: 28.03.2023 | - | Respondent 1 | 28.03.2024 | 12.04.2024 |
| - | Outstanding | - | Respondent 1 | 29.12.2023 | 08.01.2024 |

| | | | | | |
|---|---|---|---|---|---|
| | demand notice | | | | |

2. The petitioner is essentially assailing the initiation of the proceedings under Sections 143(3), 270A, and 271ACC of the Income Tax Act, 1961 [**the Act**] in respect of the Assessment Year [**AY**] 2022-23.

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 2022-23 under Sections 143(3), 270A, and 271ACC of the Act are set aside.

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

**VIBHU BAKHRU, J**

**TEJAS KARIA, J**

**APRIL 30, 2025**/*M*

*Click here to check corrigendum, if any*