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* **IN THEHIGHCOURTOF DELHIATNEW DELHI**

\+ W.P.(C) 10778/2024 CM APPL. 44362/2024

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 / continued post Moratorium Date (ie 09 March 2021) and concluded before or after the approval of the Resolution Plan (ie 24 April 2023).

AY	Section & Initiation Date	Demand (in INR/-)	Authority before which the proceedings are pending	Last notice date	Response Date
2014-15	153C; 10.03.2022	13,92,75,990	First Appellate Authority [CIT(A)]	24.03.2023	21.04.2023
	271(1) (c); 24.03.2023	-	Respondent 1	29.03.2023	06.04.2023 (by RP)
2015-16	153C; 10.03.2022	8,74,18,190	CIT(A)	24.03.2023	21.04.2023
	271(1) (c); 29.03.2023	-	Respondent 1	29.03.2023	06.04.2023 (by RP)
2016-17	153C; 10.03.2022	12,41,18,570	CIT(A)	24.03.2023	21.04.2023

	271(1) (c); 24.03.2023	-	Respondent 1	24.03.2023	04.04.2023
	148; 17.02.2021	-	Respondent 1	17.02.2021 (u/s 148)	ITR filed on 20.12.2021
2017-18	153C; 10.03.2022	16,72,46,080	CIT(A)	24.03.2023	21.04.2023
	143(3); 20.08.2018	-	Respondent 1 to give appeal effect pursuant to favourable CIT(A) order dated 31.01.2024	29.12.2019	Multiple appeal effect applications filed; no order passed till date.
	270A; [post 143(3)]; 29.12.2019	65,97,620	Respondent 1 to give appeal effect pursuant to favourable CIT(A) order dated 31.01.2024	30.06.2021	Multiple appeal effect applications filed; no order passed till date.
	270A; [post 153C]; 24.03.2023	-	Respondent 1	24.03.2023	04.04.2023 (by RP)
2018-19	153C; 10.03.2022	19,32,90,640	CIT(A)	24.03.2023	21.04.2023
	143(3); 23.09.2019	-	Respondent 1 to give appeal effect pursuant to favourable CIT(A) order dated 29.01.2024	16.04.2021	Multiple appeal effect applications filed; no order passed till date.
	270A; [post 143(3)]; 16.04.2021	-	Respondent 1	02.06.2021	19.07.2021 (by RP)
2019-20	153C; 10.03.2022	53,45,760	CIT(A)	24.03.2023	21.04.2023
	270A; 24.03.2023	-	Respondent 1	24.03.2023	06.04.2023 (by RP)
2020-21	153C; 10.03.2022	96,65,743	CIT(A)	24.03.2023	21.04.2023
	270A 24.03.2023	-	Respondent 1	24.03.2023	06.04.2023 (by RP)
	142(1); 03.02.2022	-	Respondent 1 (time barred)	03.02.2022	
2021-22	143(1) (a)	-	Concluded	12.04.2022	22.04.2022

2. The petitioner is essentially assailing the initiation of the proceedings

under Sections 142(1),143(1)(a), 143(3), 148 153C, 270A, and 271(1)(c) of the Income Tax Act, 1961 [**the Act**] in respect of the Assessment Years [**AYs**] 2014-15 to 2021-22.

3. Concededly, the aforesaid proceedings relate to a 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 AYs 2014-15 to 2021-22 under Sections 142(1),143(1)(a), 143(3), 148 153C, 270A, and 271(1)(c) 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