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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 14036/2025

VERTEX DATA SCIENCE LIMITED

.....Petitioner

Through: Dr. Shashwat Bajpai and Ms. Ishita
Nayak, Advs.

versus

**COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION)-2 NEW DELHI**

.....Respondent

Through: Mr. Shlok Chandra, SSC, Ms. Naincy
Jain, JSC, Ms. Madhavi Shukla, JSC
and Mr. Anshuman Jindal, Adv.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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26.09.2025

1. The learned counsel for the parties state that in view of the order dated 19.09.2025 passed by the Deputy Commissioner of Income Tax, International Taxation, Gurugram, the petition has become infructuous. The relevant part of the said order reads as under:-

“Sub:-Vertex Data Science Limited (in Members’ Voluntary Liquidation) (“the Company”) Notice to non- preferential creditors of intended dividend (Pursuant to Rule 14.29 of the Insolvency (England and Wales) (Rules 2016)- Reg.

Ref: Your letter/e-mail dated 24.01.2025.

Please refer to the subject matter.

2. Reference is invited to your email/letter dated 24.01.2025 on the subject cited above vide which it was intimated that the Joint Liquidators of the



Company intend to declare a first and final dividend to non-preferential creditors. Further, it was mentioned that if the Department wishes to submit a claim in the Liquidation, the same should be submitted.

3. In this regard, it is informed that there is no outstanding demand pending against Vertex Data Science Limited (PAN: AABCV9415C) and therefore Department does not wish to submit any claim in the said liquidation proceedings.”

2. As, stated by the counsel, the petition is disposed of as infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 26, 2025/sr