



CWP-29890-2025 1

**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

240

**CWP-29890-2025 (O&M)
Date of Decision: 04.02.2026**

Tarun Kapoor

.....Petitioner

Versus

Union of India and others

.....Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI**

Present: Mr. Prateek Singh, Advocate for
Mr. Arjun Kundra, Advocate for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel with
Ms. Geetika Sharma, Advocate
for respondent Nos. 1 and 4.

Mr. Sourabh Goel, Addl. A.G, Haryana
for respondent Nos.2 and 3.

LISA GILL, J.(Oral)

1. Prayer in this writ petition is for quashing notice dated 12.09.2025 (Annexure P-1) issued by respondent No.3.

2. Notice of motion was issued in this writ petition on 01.10.2025 while noting contention on behalf of petitioner that order dated 04.01.2021 had been passed by National Company Law Tribunal, Division Bench, New Delhi. Moratorium had come into effect. Learned counsel for respondent Nos.2 and 3 had sought time to seek instructions.

3. Today, Mr. Goel, learned counsel for respondent Nos.2 and 3, on instructions from Mr. Satish Kumar, ETO-cum-Proper Officer, Ward-02, Gurugram (North) submits that this writ petition is rendered infructuous keeping in view order dated 03.02.2026 which has now been passed by him.

It is submitted that DRC-13 in question has been withdrawn and that no



CWP-29890-2025 2

recovery is to be made against impugned notice and further action shall be initiated in accordance with law.

4. Relevant part of order dated 03.02.2026 reads as under:-

“After issuance of notices, M/s RRG and Associates submitted reply dated 12.09.2025 on behalf of M/s Tarun Kapoor received in the office of DETC(ST), Gurugram(North) on 17.09.2025 that M/s Tarun Kapoor is covered under interim moratorium under section 96 of Insolvency and Bankruptcy Code 2016. The Taxpayer did not intimate this office regarding ongoing NCLT proceedings and moratorium. It is pertinent to mention that it was only after issuance of DRC-13, that the taxpayer intimated this office regarding proceedings of Hon'ble NCLT. On receipt of reply, opportunity of personal hearing was afforded and M/s Tarun Kapoor availed the opportunity through authorised representative. Meanwhile M/s Tarun Kapoor also filed a writ petition bearing no. CWP 29890 of 2025 before Hon'ble Punjab and Haryana High Court. M/s Volkswagon Finance Private Limited has filed an application under section 95 of IBC Code 2016 against M/s Tarun Kapoor vide No. CP(IB) 1097(ND) 2020. Once application is filed under section 95, interim moratorium starts for all the debts against whom application is filed. No recovery has been effected after submission of reply from taxpayer.

Interim Resolution Professional Sh. Kamal Agarwal was contacted in this regard to explain the latest status of case proceedings. In reply dated 15.01.2026, Sh. Kamal Agarwal submitted that Sh. Tarun Kapoor has challenged the order dated 09.04.2024 of adjudicating authority before NCLAT vide appeal No. APP.(AT) (Ins) No. 2144 of 2024 and the same is pending before the Hon'ble NCLAT. M/s Tarun Kapoor has challenged the continuation/maintainability of application filed by M/s Volkswagon.

From above facts, it is clear that a case against M/s Tarun Kapoor is pending before NCLT and proceeding are going on. Interim moratorium is applicable till the pendency of the proceedings.

In view of above facts and coming into knowledge after submission of reply dated 17.09.2025 and confirmed by IRP Sh. Kamal Agarwal dated 15.01.2026, DRC-13 issued to above mentioned persons are hereby vacated during the period of interim moratorium. No recovery is to be made against these notices in the form GST DRC-13. Further action will be initiated as per provisions of law.”

Photocopy of order dated 03.02.2026 is taken on record, subject to just exceptions.

5. Learned counsel for petitioner submits that in view of order



CWP-29890-2025 3

dated 03.02.2026, this writ petition is indeed rendered infructuous.

6. Writ petition is accordingly disposed of as infructuous. Pending application(s), if any, stand(s) disposed of accordingly.

(LISA GILL)
JUDGE

04.02.2026
Rajeev (rvs)

(RAMESH CHANDER DIMRI)
JUDGE

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No