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

% **Decision delivered on: 12.12.2023**

+ **W.P.(C) 708/2014**

COMMISSIONER OF INCOME TAX, CENTRAL-III, DELHI

..... Petitioner

Through: Mr Gaurav Gupta, Sr. Standing Counsel, Mr Shivendra Singh and Mr Puneet Singhal, Standing Counsels.

versus

INCOME TAX SETTLEMENT COMMISSION & ANR.

..... Respondents

Through: Ms Anuska Sarkar, Advocate for Mr Kanisk Khetan, Advocate

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

1. Mr Gaurav Gupta, learned senior standing counsel, who appears on behalf of the petitioner/revenue, says that the claim lodged with the Resolution Professional (RP) was rejected and, therefore, the petitioner/revenue is in the process of taking recourse to an appropriate remedy.

2. The fact remains that respondent no.2 is undergoing the Corporate Insolvency Resolution Process before the National Company Law Tribunal, Delhi Bench [in short, "NCLT"].



3. We were also informed on the previous date i.e., 11.09.2023, by Mr Kanisk Khetan, learned counsel, who appears on behalf of respondent no. 2, that the petitioner/revenue did not respond to the public announcement made by the Interim Resolution Professional (IRP).
4. Whichever way we look at it, at present, what cannot be denied is the fact that the moratorium under Section 14 of the Insolvency and Bankruptcy Code, 2016, is operative. Therefore, according to us, no purpose will be served in progressing the writ petition any further.
5. The writ petition is accordingly closed, with liberty to the petitioner/revenue to approach the court, if deemed appropriate, *albeit* as per the law, for reviving the petition, depending on the outcome of the proceedings pending before the NCLT.
6. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J.

GIRISH KATHPALIA, J.

DECEMBER 12, 2023/rk