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

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*Date of Decision : 24.04.2025*

+ **W.P.(C) 6269/2024 & CM APPL. 26096/2024**

**SURYA MANUFACTURING PRIVATE  
LIMITED**

.....Petitioner

Through: Mr. Palash S. Singhai, Mr. Ajay  
Sharma, Mr. Harshal Sareen,  
Advocates.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX  
& ORS.**

.....Respondent

Through: Mr. Sunil Agarwal, Sr. St. Counsel,  
Mr. Shivansh B. Pandya, Ms. Priya  
Sarkar, Mr. Viplav Acharya, Mr.  
Utkarsh Tiwari, Advocates.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MR. JUSTICE TEJAS KARIA**

**VIBHU BAKHRU, J. (Oral)**

1. The Petitioner has filed the present petition, *inter alia*, praying as under:-

“a. issue a writ of Certiorari or any other appropriate writ/direction/order thereby quashing/setting aside the order dated 10.04.2024 passed under Section 148 A (d) of the Income Tax Act, 1961 by the Respondent against the Petitioner;

b. issue a writ of Prohibition or any other appropriate writ/order (s)/direction (s) to restrain and prohibit Respondent from re-opening such claims against the Petitioner/Assessee which arise out of pre-CIRP liabilities/obligations of the Petitioner/Assessee, as the same



stood settled, waived and extinguished upon the approval of resolution plan by the Ld. NCLT vide its order dated 28.07.2021 u/s 30 of Insolvency and Bankruptcy Code, 2016;

c. quash any consequent assessment order that may be passed by Respondent under Section 143 of Income Tax Act, 1961 against the Petitioner;

d. Pass any other such order as this Hon'ble Court may deem fit in the facts and circumstances of the present case.”

2. The Petitioner impugns an order dated 10.04.2024 passed under Section 148A(d) of the Income Tax Act, 1961 [**the Act**] in respect of the Assessment Year [**AY**] 2017-2018, holding that it is a fit case for issuance of a notice under Section 148 of the Act. The Petitioner also challenges the further proceedings pursuant to the said order, including the issuance of the notice under Section 148 of the Act and the initiation of re-assessment proceedings. It is the Petitioner's case that it had undergone a Corporate Insolvency Resolution Process [**CIRP**], which resulted in a resolution plan approved by the learned National Company Law Tribunal on 28.07.2021. Consequently, the management of the Petitioner was taken over by M/s Alankit Finsec Limited. The Petitioner submits that, under the principle of the “Clean Slate Theory”, any dues or liabilities not contemplated in the resolution plan cannot be enforced. It is submitted that no allowance has been made for any past dues towards the Income Tax Authorities, and the Assessing Officer [**AO**] now seeks to reopen the assessment in respect of AY 2017-18 to assess income that may have escaped assessment. The Petitioner relies upon the decision of the Supreme Court in *Ghanashyam Mishra & Sons (P) Ltd. v. Edelweiss Asset Reconstruction Co. Ltd., (2021) 9 SCC 657*. Admittedly, the question raised by the Petitioner is covered in



Petitioner's favour by the earlier decisions of this Court in *Ireo Fiveriver Pvt. Ltd. v. Income Tax Department & Anr W.P.(C) 12461/2022*, decided on 05.03.2024, and *Asian Colour Coated Ispat Ltd v. Assistant Commissioner of Income Tax & Anr; 2024: DHC:5804-DB*.

3. In view of the above, the present petition is allowed and the impugned order dated 10.04.2024 passed under Section 148A(d) of the Act and any further proceedings initiated or any orders passed in respect of AY 2017-18 are hereby set aside.

4. All the pending applications also stand disposed of.

**VIBHU BAKHRU, J**

**TEJAS KARIA, J**

**APRIL 24, 2025**

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*Click here to check corrigendum, if any*