

# Ge India Industrial Pvt Ltd. (As ... vs Assistant Commissioner Of Income Tax ... on 5 August, 2021

**Author: Rajiv Shakdher**

**Bench: Rajiv Shakdher, Talwant Singh**

\$~18(2021 list)

\* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 7644/2021

GE INDIA INDUSTRIAL PVT LTD. (AS SUCCESSOR IN  
INTEREST TO GE INDIA TECHNOLOGY CENTRE PVT. LTD.,  
NOW AMALGAMATED)

.....

Through: Mr. Sachit Jolly with Mr. Rohit  
and Ms. Disha Jham, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 10(1)  
NEW DELHI & ANR.

..... Res

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE TALWANT SINGH

ORDER

% 05.08.2021 [Court hearing convened via video-conferencing on account of COVID-19]

1. The prayer made in the captioned application is to grant exemption from filing original signed petition, applications and affirmed/notarized affidavits. The prayer made is allowed with the direction that the petitioner will file duly affirmed/notarized affidavits, within three days of this Court resuming its normal and usual work pattern.

1.1. Insofar as the prayer made in the application to grant exemption from filing typed copies of dim/illegible annexures is concerned, the same is allowed subject to the petitioner filing legible copies of such annexures before the next date of hearing.

1.2. The application is, accordingly, disposed of. W.P.(C) 7644/2021 & CM APPL. 23916/2021 [Application filed on behalf of the petitioner seeking stay on the assessment proceedings initiated vide impugned notice] W.P.(C) 7644/2021 page 1 of 3

2. Mr. Sachit Jolly, who appears for the petitioner, says that, there are several errors of law and fact, which have been committed by the respondents/revenue.

2.1 According to him, the impugned notice dated 30.06.2021, has been served on an entity i.e. GE India Technology Centre Pvt. Ltd, which is not in existence anymore.

2.2. Mr. Jolly says that, the aforesaid notice has been issued to GE India Technology Centre Pvt. Ltd., under Section 148 of the Income Tax Act, 1961 (in short 'the Act'), although, it has merged with the petitioner- company under a scheme of amalgamation, which was approved by the concerned benches of the National Company Law Tribunal (NCLT), albeit with effect from 01.04.2016.

2.3. Besides this, via the present petition, challenge is also laid to the explanation appended to the notifications bearing nos. 20/2021 and 38/2021, dated 31.03.2021 and 27.04.2021, respectively, issued by respondent no. 2 i.e. the Central Board of Direct Taxes (CBDT), on the ground that the said notifications are ultra vires the provisions of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020. 2.4. Mr. Jolly says that, the aforesaid issue is being considered by this court as well as the Bombay High Court in several petitions, and interim orders have been passed by this court as well as the Bombay High Court. 2.5. In support of his pleas, Mr. Jolly has drawn our attention to the order dated 07.07.2021, passed in W.P.(C) 6176/2021, and order dated 16.07.2021, passed in W.P.(C) 6645/2021 [See: Annexures - „P-20 and „P- 21 , which are appended on pages 334 and 336 of the case file], as also the W.P.(C) 7644/2021 page 2 of 3 order dated 15.07.2021, passed in W.P.(C) 6369/2021 [See: Annexure - „P- 16 , which is appended on page 295 of the case file].

3. Accordingly, issue notice to the respondents/revenue via all permissible modes including e-mail.

4. List the matter on 11.11.2021.

5. In the meanwhile, there shall be a stay on the operation of the impugned notice dated 30.06.2021, issued under Section 148 of the Act, as also qua consequential proceedings.

RAJIV SHAK

TALWAN

AUGUST 5, 2021/sh

W.P. (C) 7644/2021

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