

ITEM NO.26

COURT NO.3

SECTION XVII

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Civil Appeal No. 7412/2023

SURAKSHA REALTY LTD. & ANR.

Appellant(s)

VERSUS

DEPUTY COMMISSIONER OF INCOME TAX & ANR.

Respondent(s)

(IA No.226930/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.226926/2023-EX-PARTE STAY)

Date : 10-11-2023 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA  
HON'BLE MR. JUSTICE S.V.N. BHATTI

For Appellant(s)

Mr. Mukul Rohatgi, Sr. Adv.  
Mr. Neeraj Kishan Kaul, Sr. Adv.  
Mr. Mahesh Agarwal, Adv.  
Mr. Rishi Agrawala, Adv.  
Mr. Rohan Talwar, Adv.  
Ms. Geetika Sharma, Adv.  
Mr. E.C. Agrawala, AOR

For Respondent(s)

Mr. Rabin Majumder, Adv./AOR  
Mr. Sumant Batra, Adv.  
Mr. Sanjay Bhatt, Adv.  
Ms. Ruchi Goyal, Adv.  
Mr. Dusmanta Kumar Pradhan, Adv.  
Mr. Sarathak Bhandari, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Learned Senior Advocate appearing for the appellants has drawn our attention to the portion of paragraph 24 of the impugned judgment:

Signature Not Verified  
Digitally signed by  
Deepak Guptha  
Date: 2023.11.11  
14:52:45 IST  
Reason: 

"24. .... Hence, amount of Rs.33,000 Crores did not become due on the Corporate Debtor on passing of the order dated 31.03.2023 but become due when demands are raised year to year. That is why Appellant has filed

claim for AY 2010-11 and 2012-13 in the CIRP of the Corporate Debtor."

Learned Senior Advocate submits that the aforesaid finding is contrary to the order passed by the Office of the Commissioner of Income Tax (Appeals) - I, at Noida, dated 31.03.2017 and also the earlier portion of paragraph 24. It is submitted that the resolution plan will become unworkable.

Issue notice returnable in the month of February 2024.

*Notice will be served by all modes, including dasti.*

(DEEPAK GUGLANI)  
AR-cum-PS

(R.S. NARAYANAN)  
ASSISTANT REGISTRAR