

ITEM NO.33

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(s). 7514-7515/2022

EXCISE AND TAXATION OFFICER OF STATE TAX

Appellant(s)

VERSUS

ASHOK KUMAR JUNEJA

Respondent(s)

(IA No. 143819/2022 - STAY APPLICATION
 IA No.180405/2022 - IMPLEADMENT)

Date : 16-12-2022 These matters were called on for hearing today.

CORAM :

HON'BLE MS. JUSTICE HIMA KOHLI
 HON'BLE MR. JUSTICE C.T. RAVIKUMAR

For Appellant(s)

Ms. Aishwarya Bhati, ASG
 Dr. Hemant Gupta, AAG
 Ms. Payal Gupta, Adv.
 Dr. Monika Gusain, AOR

For Respondent(s)

Mr. Ashok Kumar Juneja, Adv.
 Mr. Durga Dutt, AOR
 Ms. Ridhi Mehra, Adv.
 Mr. Vaibhav Shukla, Adv.
 Mr. Rajeev Aggarwal, Adv.

Mr. Mahesh Agarwal, Adv.
 Mr. Sumesh Dhawan, Adv.
 Mr. Vastala Kak, Adv.
 Ms. Ankita Bajpai, Adv.
 Mr. Nishant Rao, Adv.
 Ms. Geetika Sharma, Adv.
 Mr. Sagar Thakkar, Adv.
 Mr. Shaurya Shyam Adv.
 Mr. Raghav Dembla, Adv.
 Mr. E. C. Agrawala, AOR

Mr. Hemant Gupta, AAG
 Dr. Monika Gusain, AOR

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

1. Ms. Aishwarya Bhati, learned Additional Solicitor General relies on a decision of a two-Judges Bench of this Court dated 06th September, 2022 in C.A. No. 1661 of 2020 entitled "*State Tax Officer vs. Rainbow Papers Limited*" (2022 SCC Online SC 1162) to contend that the statutory demands payable to any State or local authority must be included in a Resolution plan failing which the Adjudicating Authority ought to reject such a plan.
2. Learned counsel appearing for the contesting respondent(s) and Mr. Sumesh Dhawan, Advocate who appear for the applicant in IA No.180405/2022 - seeking impleadment, submits that a Review Petition has been moved in respect of the aforesaid judgment which is pending consideration and the tentative date of listing is in the second week of January, 2023.
3. In view of the aforesaid submission, list on 30th January, 2023.

(NEELAM GULATI)
ASTT. REGISTRAR-cum-PS

(KAMLESH RAWAT)
COURT MASTER (NSH)