

REVISED FOR APPEARANCE

ITEM NO.50

COURT NO.7

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

Date : 22-01-2024 These matters were called on for hearing today.

CORAM :

**HON'BLE MR. JUSTICE ABHAY S. OKA
HON'BLE MR. JUSTICE UJJAL BHUYAN**

For Appellant(s)

**Ms. Aishwarya Bhati, ASG
Dr. Hemant Gupta, A.A.G.
Ms. Payal Gupta, Adv.
Mr. Shivang Jain, Adv.
Ms. Nitikaa Guptha, Adv.
Ms. Monica Anand Kumar, Adv.
Dr. Monika Gusain, AOR**

For Respondent(s)

**Mr. Shohit Chaudhry, AOR

Mr. Durga Dutt, AOR
Mr. Rohit Priyadarshi, Adv.
Mr. Rakesh Kumar Singh, Adv.
Mr. Rajeev Kumar, Adv.
Ms. Rashi Verma, Adv.

Mr. Mahesh Agarwal, Adv.
Mr. Somesh 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**

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

IA No. 180405/2022 is allowed.

The appeals are allowed in terms of the signed
order.

Pending application also stand disposed of.

(ANITA MALHOTRA)
AR-CUM-PS

(AVGV RAMU)
COURT MASTER

(Signed order is placed on the file.)

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.7514-7515 OF 2022

EXCISE AND TAXATION OFFICER OF STATE TAX ...Appellant(s)

Vs.

ASHOK KUMAR JUNEJA ...Respondent(s)

O R D E R

IA No.180405 of 2022

The learned counsel appearing for the original respondent has no objection for allowing this application, as now the respondent sought to be substituted has been appointed as the Resolution Professional. Accordingly, the application is allowed.

Civil Appeal Nos.7514-7515 of 2022

These appeals were kept pending, as the Review Petitions filed in the case of *State Tax Officer v. Rainbow Papers Limited*¹ (Civil Appeal No.1661 of 2020 etc.) on which reliance has been placed were pending. Now, the Review Petitions have been dismissed.

1. 2022 SCC OnLine SC 1162

In the light of the decision dated 6th September, 2022 in the case of *State Tax Officer v. Rainbow Papers Limited*¹, we set aside the impugned order dated 22nd March, 2022 passed by the National Company Law Appellate Tribunal. It is obvious that these appeals will be governed by the directions issued in the said decision.

The appeals are accordingly allowed on the above terms.

Cause Title be amended accordingly.

We grant 90 days' time to the substituted Resolution Professional to complete the entire process.

.....J.
(ABHAY S.OKA)

.....J.
(UJJAL BHUYAN)

NEW DELHI;
January 22, 2024.

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

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Mr. Durga Dutt, AOR
Mr. Rohit Priyadarshi, Adv.
Mr. Rakesh Kumar Singh, Adv.
Mr. Rajeev Kumar, Adv.
Ms. Rashi Verma, Adv.

Mr. Mahesh Agarwal, Adv.
Mr. Somesh Dhawan, Adv.
Mr. Vastala Kak, Adv.
Ms. Ankita Bajpai, Adv.
Mr. Nishant Rao, Adv.
Ms. Geetika Sharma, Adv.
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