

121 CWP-10249-2024

**M/S ACME CLEANTECH SOLUTIONS PVT LTD
V/S
UNION OF INDIA AND OTHERS**

Present: Mr. Sujit Ghosh, Sr. Advocate with
Mr. Abhinav Sood, Advocate
Ms. Mannat Waraich, Advocate,
Ms. Anshika Agarwal, Advocate and
Mr. Anmol Gupta, Advocate
for the petitioner.

Learned counsel rely on (2019) 11 SCC 631, Union of India Vs. Karvy Stock Broking Ltd., and submit that impugned Circular dated 27.10.2023 (Annexure P-2) seek to take away the adjudicatory powers of the Assessing Authority as well as the Appellate Authority by clarifying provisions in the nature of adjudication.

Learned counsel also rely on the interim order passed by the High Court of Delhi in W.P (C) 2966 of 2024 titled as 'Sterlite Power Transmission Limited Vs. Union of India & Ors.', where similar issue has been taken up. Learned counsel submit that the petitioner has preferred an appeal, however, the clarification item No.2 in the Circular dated 27.10.2023 directly impinges upon the powers of Appellate Authority and the very purpose of filing of appeal stands negated.

Notice of motion for 20.08.2024.

Mr. Rishabh Kapoor, Sr. Standing Counsel, appears through Video Conferencing and accepts notice on behalf of respondents No.1, 2, 4, 5 and 6 & Mr. RKS, Brar, Addl. A.G. Punjab, accepts notice on behalf of respondent No.2.

Meanwhile, effect and operation of the impugned Circular dated 27.10.2023 (Annexure P-2) relating to Item No.2 shall remain stayed

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and the Appellate Authority shall be free to decide the case of the petitioner without being influenced by the Clarification.

**(SANJEEV PRAKASH SHARMA)
JUDGE**

**(SUKHVINDER KAUR)
JUDGE**

03.05.2024.

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