

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'A' BENCH,
NEW DELHI**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI SUCHITRA KAMBLE, JUDICIAL MEMBER,**

**ITA Nos.4942 to 4947/DEL/2014
[Assessment Years: 2006-07 to 2011-12]**

M/s Amtek Auto Ltd. 16, Industrial Area, Roz-Ka-Meo, Sohna, Gurgaon, Haryana-122103	DCIT, Central Circle-14, Room No.320, IIIrd Floor, ARA Centre, Jhandewalan Extn., New Delhi
PAN-AAGCA4447E	
Assessee	Revenue

**ITA Nos.5029 to 5034/DEL/2014
[Assessment Years: 2006-07 to 2011-12]**

DCIT, Central Circle-14, Room No.320, IIIrd Floor, ARA Centre, Jhandewalan Extn., New Delhi	M/s Amtek Auto Ltd. 16, Industrial Area, Roz-Ka-Meo, Sohna, Gurgaon, Haryana-122103
	PAN-AAGCA4447E
Revenue	Assessee

Assessee by	Dr. Rakesh Gupta-Advocate
Revenue by	Shri Sanjay Goyal-CIT-DR

Date of Hearing	02/09/2019
Date of Pronouncement	04/09/2019

ORDER

PER BENCH

These appeals have been filed by the assessee as well as the revenue against the orders dated 26/03/2014 passed by

the CIT(A)-XXXIII, New Delhi, for Assessment Years 2006-07, 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12 respectively.

2. At the time of hearing, the Ld. AR submitted the order passed by the National Company Law Tribunal, New Delhi, Principal Bench vide CA(AT)(Insolvency) No.219 of 2019 dated 16/08/2019 u/s 7 of the Insolvency and Bankruptcy Code, 2016. According to that order, Insolvency Resolution Professional has been appointed for the revival of the company. The Ld. AR submitted that according to the provisions of Section 14 of the Insolvency and Bankruptcy Code, 2016, a Moratorium had been declared and continuation of any pending any pending suit is barred and, therefore, till the Insolvency proceedings continue, these appeals cannot be proceeded with. Therefore, in the light of the aforesaid order of the NCLT, all these appeals are dismissed.

3. The Ld. DR did not contest these facts narrated by the Ld. AR.

4. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that according to the provision of Section 14 of the Insolvency and Bankruptcy Code, 2016 the moratorium has been declared and

the continuation of any pending suit is barred. Therefore till the insolvency process continues these appeals cannot be proceeded with. Therefore, till the company is revived in terms of the Act any appeal filed by the assessee and the Revenue becomes infructuous. Therefore we dismiss all the appeals filed by the assessee as well as the revenue. However, in the interest of justice, we give liberty to the assessee as well as to the revenue to file an application for revival of these appeals as and when the moratorium period is over or revival of the company takes place. In meanwhile, all the appeals filed by the assessee as well as by the revenue are dismissed.

5. In result, all the appeals filed by the assessee and the Revenue are dismissed.

Order pronounced in the open court on 04/09/2019.

Sd/-

[N.K.BILLAIYA]

ACCOUNTANT MEMBER

Delhi; Dated: 04/09/2019.

Shekhar, Sr. P.S

Kavita, Sr. P.S

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

[SUCHITRA KAMBLE]

JUDICIAL MEMBER

Asst. Registrar,

ITAT, New Delhi

Date of dictation	03/09/2019
Date on which the typed draft is placed before the dictating Member	03/09/2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	05/09/2019
Date on which the fair order is placed before the Dictating Member for pronouncement	04/09/2019
Date on which the fair order comes back to the Sr.PS/PS	05/09/2019
Date on which the final order is uploaded on the website of ITAT	05/09/2019
Date on which the file goes to the Bench Clerk	05/09/2019
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	