

INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI
BEFORE MS SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA No. 406/Del/2014 & 6606/Del/2015
(Assessment Year: 2009-10, 2010-11)

M/s. Hanung Toys & textiles, E-93, 2 nd Floor, GK Enclave-1, New Delhi PAN: AAACH0496A	Vs.	Addl. CIT, Range-12, New Delhi
(Appellant)		(Respondent)

ITA No. 6637/Del/2015
(Assessment Year: 2010-11)

DCIT, Circle-11(1), New Delhi	Vs.	M/s. Hanung Toys & textiles, E-93, 2 nd Floor, GK Enclave- 1, New Delhi PAN: AAACH0496A
(Appellant)		(Respondent)

Assessee by :	Shri Shailesh Gupta, CA
Revenue by:	Shri Sawan Bhadra, CIT DR
Date of Hearing	06/08/2019
Date of pronouncement	23/09/2019

ORDER

PER PRASHANT MAHARISHI, A. M.

1. The assessee has filed these appeal in Assessment Year 2009-10, 2010-11, the revenue has filed the cross appeals therefore, all these three appeals pertaining to one assessee.
2. On the date of hearing the ld Advocate who were till then representing the assessee submitted vide letter dated 06.08.2019 stated that official Liquidator has been appointed in case of the assessee by the Hon'ble Delhi High Court and therefore, now the notice may be issued to the Official Liquidator.
3. As the liquidator has been appointed in view of the winding up petitions filed u/s 433 of the Companies Act, 1956 appointing the official liquidator

therefore, now these appeals are required to be pursued by official liquidator.

4. Neither the official liquidator has informed the ITAT by intimating such changes, nor the revenue has pointed it out. Revenue is also one of the appellants in this bunch of appeals. The erstwhile counsel has merely submitted the reasons of Hon'ble High Court.
5. In view of these facts, we dismiss all these appeals with a liberty to Official Liquidator to file them afresh, if deemed fit. Appeals of revenue are also dismissed as proper change in respondent in appeal of revenue is not made. AO is also at liberty to file it afresh, if found appropriate, taking cognizance of the order of the Hon'ble High Court.
6. In view of the above facts both the parties are at liberty to make an application for restoration of appeal to continue with the above appeals, if deemed fit. In view of the above facts, we dismiss all these three appeals with a liberty accordingly to law to the parties.

Order pronounced in the open court on 23/09/2019.

-Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

-Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Dated: 23/09/2019
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi