

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D": NEW DELHI**

**BEFORE SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER
AND
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No. 6606/Del/2013
(Assessment Year: 2005-06)**

M/s Hind Builders Pvt. Ltd., B-3, Friends Colony (West), Main Mathura Road, New Delhi. PAN: AABCH0810P	Vs.	Income-tax Officer, Ward 12(4), New Delhi
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AND

**ITA No. 6756/Del/2013
(Assessment Year: 2005-06)**

Income-tax Officer, Ward 12(4), New Delhi	Vs.	M/s Hind Builders Pvt. Ltd., B-3, Friends Colony (West), Main Mathura Road, New Delhi. PAN: AABCH0810P
(Appellant)		(Respondent)

Revenue by :	Ms Naina Soin Kapil, Sr. DR
Assessee by:	None
Date of Hearing	20/08/2019
Date of pronouncement	30 /09/2019

ORDER

PER K. NARASIMHA CHARY, JM

Challenging the order dated 30.10.2013 in Appeal No. 209/09 - 10, assessee preferred ITA No.6606/Del/2013 aggrieved by the sustaining of the addition of Rs. 1 crores u/s 68 of the Income-tax

Act, 1961 ("the Act"), whereas Revenue preferred the appeal challenging the deletion of the addition of Rs.1,15,12,462/- on account of deemed dividend income u/s 2(22)(e) of the Act.

2. Record reveals that for quite a long time, the assessee has been seeking adjournment of the matter on one ground or the other and consistently submitting that pursuant to the order dated 22.1.2018 passed by the Hon'ble jurisdictional High Court, an official liquidator was appointed and he had taken away all the records of the company on account of winding up petition. That has been the consistent ground submitted for adjournment for several times. Revenue does not dispute the fact of the Hon'ble High Court passing the order dated 22.1.2018.

3. We have perused the order wherein the Hon'ble High Court observed that the counsel for the assessee before the Hon'ble High Court submitted that the assessee has no means to pay the claim preferred by one of the creditors and the official liquidator attached to the Hon'ble High Court was appointed as a liquidator in the case of assessee also. It was directed by the Hon'ble High Court that the citation will be taken out in the Business Standard {(English) Delhi edition} and Jansatta {(Hindi) Delhi Edition} as well as in the Delhi Gazette with a direction to the petitioner before the High Court to serve a copy of the paper book on the Official Liquidator. In the same order Official Liquidator was directed to take possession of the assets, records, books of accounts etc. of the assessee before us

and the premises owned by the assessee including those in which the books of accounts and records of the assessee are lying to be sealed by the official liquidator, if necessary with the assistance of police.

4. It is, therefore, clear that the official liquidator needs to be brought on record in these two appeals and so far it has not been done. In the absence of the Official Liquidator, it is not possible to proceed with the matter and having heard the counsel on either side, we are of the considered opinion that there does not appear to be any fruitful exercise by keeping these matters pending and while closing the proceedings it would be suffice to grant liberty to the parties to seek revival of the proceedings whenever they deem it necessary, by making application before this Tribunal.

5. We, therefore, while granting leave to the parties to seek the revival of the proceedings as and when they deem it just and necessary to seek the same by way of separate proceedings, dismiss both these appeals as infructuous for the time being.

6. In the result, both the appeals are dismissed as infructuous.

Order pronounced in the open court on 30th September, 2019.

Sd/-

sd/-

(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Dated: 30th September, 2019
VJ

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

ASSISTANT REGISTRAR

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Date on which the approved draft comes to the Sr. PS/ PS	
Date on which the fair order is placed before the dictating member for pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
Date on which the final order is uploaded on the website of ITAT	
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