

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'D', NEW DELHI
BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SH. PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA No. 1160, 4303, 5177 and 5596/Del/2016
(Assessment Years: 2009-10, 2011-12, 2012-13 and 2013-14)

ACIT Central Circle-1 New Delhi	Vs	Jet Lite (India) Ltd. R/o Jet Air House 13, Community Centre, Yusuf Sarai, New Delhi-110049 PAN No. AADCS4480L
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. J. K. Mishra, CIT DR
Respondent by	None

Date of hearing:	07 & 08/01/2020
Date of Pronouncement:	30/01/2020

ORDER

PER PRASHANT MAHARISHI, AM.

1. ITA No. 1160/Del/2016 is filed the ld AO against the order of the ld CIT(A)-23, New Delhi dated 23.12.2015 for Assessment Year 2009-10.
2. ITA No. 4303/Del/2016 is filed by AO against the order of ld CIT(A)-23, New Delhi dated 17.05.2016 for Assessment Year 2011-12.
3. ITA No. 5177/Del/2016 is filed by the AO against the order of the ld CIT(A)-23, New Delhi dated 27.07.2016 for Assessment Year 2012-13.
4. ITA No. 5596/Del/2016 is filed by the Revenue against the order of the ld CIT(A)-23, New Delhi dated 26.08.2016 for Assessment Year 2013-14.
5. At the time of hearing the ld DR submitted that the files of the assessee have been transferred to Mumbai from Delhi and therefore, appeals may be transferred as the case records have been transferred to

Mumbai jurisdiction. Despite notice, none appeared on behalf of the assessee.

6. However, at the time of hearing it has come to our notice that the above company has been referred for Insolvency and Bankruptcy Code, 2016. for resolution of insolvency in CP(IB) No. 3109/MB/2019.
7. According to section 14 of IBC Code, 2016 no suit or proceedings can continue against the above company, till the moratorium period ends. In view of this, we dismiss all these four appeals filed by the ld AO with a liberty to file them afresh, after the moratorium period as per IBC Code, ends.
8. In view of this four appeals filed by the revenue are dismissed.

Order pronounced in the open court on 30/01/2020.

-Sd.-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

-Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

AK KEOT

Date: 30.01.2020

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI