

आयकर अपीलीय अधिकरण, दिल्ली न्यायपीठ 'डी', दिल्ली में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'D', NEW DELHI

सुश्री सुषमा चावला, उपाध्यक्ष एवं श्री प्रशान्त महर्षि, लेखा सदस्य के समक्ष  
BEFORE MS. SUSHMA CHOWLA, VP & SH. P. MAHARISHI, AM

आयकर अपील सं / ITA Nos. 4738 & 4880/Del/2015  
निर्धारण वर्ष / Assessment Year 2008-09

ACIT,  
Central Circle-1,  
New Delhi

.....अपीलार्थी / Appellant

Vs

M/s Jet Lite (India) Ltd,  
Jetair House, 13, Community Centre,  
Yusuf Sarai, New Delhi  
PAN-AADCS4480L

..... प्रत्यर्थी / Respondent

**AND**

M/s Jet Lite (India) Ltd,  
Jetair House, 13, Community Centre,  
Yusuf Sarai, New Delhi  
PAN-AADCS4480L

.....अपीलार्थी / Appellant

Vs

ACIT,  
Central Circle-1,  
New Delhi

.....प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Sh. J.K. Mishra, CIT DR  
प्रत्यर्थी की ओर से / Respondent by : None

सुनवाई की तारीख / Date of Hearing : 12.3.2020	घोषणा की तारीख / Date of Pronouncement: 12.03.2020
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**आदेश / ORDER**

**PER SUSHMA CHOWLA, VP**

Both the appeals filed by the assessee and the Revenue are against the order of Commissioner of Income Tax(Appeals)-23, New Delhi dated 11.05.2015 relating to assessment year 2008-09 against order passed under section 143(3) of the Income Tax Act, 1961.

2. The cross appeals filed by the assessee and the Revenue were heard together and are being disposed of by this consolidated order for the sake of convenience.

3. None appeared on behalf of the assessee nor any application for adjournment was moved.

4. The learned DR for the Revenue pointed out that the issue stands covered against the assessee by the order of the Tribunal vide order dated 30.01.2020 for assessment years 2009-10, 2011-12, 2012-13 and 2013-14 in ITA Nos. 1160, 4303, 5177 and 5596/Del/2016.

5. On perusal of record and after hearing the learned DR for the Revenue, we note that the said company has been referred for resolution of insolvency in CP(IB) No. 3109/MB/2019 under Insolvency and Bankruptcy Code, 2016. During the period of moratorium, no suit or proceeding can continue against the company. In view thereof, we dismiss the cross appeals filed by the assessee and Revenue with liberty to file the same afresh after

moratorium period as per IBC Code, 2016 ends. Hence the cross appeals are dismissed.

6. In the result, the cross appeals filed by the assessee and Revenue are dismissed.

Order pronounced in the open court on 12<sup>th</sup> day of March, 2020.

Sd/-  
**(PRASHANT MAHARISHI)**  
लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-  
**(SUSHMA CHOWLA)**  
उपाध्यक्ष/VICE PRESIDENT

दिल्ली / दिनांक Dated : 12<sup>th</sup> March, 2020

*SH*

आदेश की प्रतिलिपि अरोषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. मुख्य आयुक्त/ The Pr. CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार,  
आयकर अपीलीय अधिकरण ,दिल्ली / ITAT, Delhi