

Dx
INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "A": NEW DELHI]

BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA Nos. 7017 & 7018/Del/2017
(Assessment Years: 2007-08 & 2008-09)

M/s. Amtek Auto Limited, 62A-63 UGF, WTC Building, Babar Road, Connaught Place, New Delhi - 110 001. PAN: AAGCA4447E	Vs.	ACIT, Central Circle: 30, New Delhi.
(Appellant)		(Respondent)

Assessee by :	N O N E;
Revenue by:	Shri Sat Pal Gulati [CIT] - DR;
Date of Hearing	16/03/2021
Date of pronouncement	16/03/2021

ORDER

PER PRASHANT MAHARISHI, A. M.

1. I.T. Appeal 7017 (Del) of 2017 is filed by the assessee against the order of the ld. CIT (Appeals)-30, New Delhi, dated 28.09.2017 wherein the penalty levied by the ld. Assessing Officer under Section 271(1)(c) of the Income Tax Act, 1961 (the Act) of Rs. 4,67,30,423/- was confirmed. Similarly, I.T. Appeal 7018 (Del) of 2017 is also filed by the assessee against the order of the ld. CIT (Appeals) for assessment year 2008-09 wherein penalty levied under Section 271(1)(c) of the Act of Rs. 3,58,61,902/- was confirmed.
2. Despite notice, none appeared on behalf of the assessee.
3. The ld. DR submitted that in case of the same assessee, ITA Nos. 4942-4947 (Del) of 2014 and appeal of assessee for same years were decided on 4.09.2019 wherein the assessee has submitted that NCLT, New Delhi, Pr. Bench vide CA(AT) in Solvency No. 219 of 2019 dated 16.08.2019 passed an order under Section 7 of the ITC 2016 appointing insolvency Resolution Professional for the revival of the company. On this basis the appeal of the

appellant and the Revenue were dismissed by ITAT. He submitted that in this case the appeals are filed by the Director of the company, who does not have any locus standi to file an appeal after appointment of IRP. He further submitted that by the same order the appeals of the assessee were also dismissed.

4. We have carefully considered the contentions of the Id. [CIT] – DR and find that ITA. 4942–4947 (Del) of 2014 for assessment years 2006-07 to 2011-12 filed by the assessee and ITA. 5029 to 5034 (Del) of 2014 for the same assessment years filed by the Assessing Officer were dismissed vide para No. 4 of that order. The co-ordinate bench held that these appeals could not be proceeded with and, therefore, the appeal of the assessee became infructuous. The co-ordinate bench of the ITAT gave an opportunity to both the companies for revival / restoration of these appeals on revival of the company, if so desired. Similarly, in the case before us these appeals are filed by the Director of the company, who does not have any *locus standi* as insolvency Resolution professional has been appointed. Therefore, we also dismiss these appeals as infructuous and give opportunity to the IRP that in case if he so desires may file the appeal, if the committee of creditors so decides. Accordingly, both these appeals filed by the assessee are dismissed.

Order pronounced in the open court on 16.03.2021.

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Dated : 16.03.2021.

MEHTA

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1. Appellant
2. Respondent
3. CIT
4. CIT (Appeals)

5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	16.03.2021
Date on which the typed draft is placed before the dictating member	16.03.2021
Date on which the typed draft is placed before the other member	16.03.2021
Date on which the approved draft comes to the Sr. PS/ PS	16.03.2021
Date on which the fair order is placed before the dictating member for pronouncement	16.03.2021
Date on which the fair order comes back to the Sr. PS/ PS	16.03.2021
Date on which the final order is uploaded on the website of ITAT	16.03.2021
date on which the file goes to the Bench Clerk	16.03.2021
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	

