

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'A' : NEW DELHI)**

**BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER  
And  
SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER**

**(THROUGH VIDEO CONFERENCE)**

**ITA No.2781/Del./2017  
(ASSESSMENT YEAR : 2010-11)**

**ITA No.2782/Del./2017  
(ASSESSMENT YEAR : 2011-12)**

**ITA No.2783/Del./2017  
(ASSESSMENT YEAR : 2012-13)**

**ITA No.2784/Del./2017  
(ASSESSMENT YEAR : 2013-14)**

**ITA No.2785/Del./2017  
(ASSESSMENT YEAR : 2014-15)**

ACIT, Central Circle 1, vs. M/s. Amrapali Sapphire Developers Pvt. Ltd.,  
New Delhi. R/o 307, 3<sup>rd</sup> Floor, Nipun Tower,  
Community Centre, Karkardooma,  
Delhi – 110 092.

**(PAN : AAHCA6215D)**

**ITA No.4368/Del./2017  
(ASSESSMENT YEAR : 2010-11)**

ACIT, Central Circle 1, vs. M/s. Amrapali Ziduac Developers Pvt. Ltd.,  
New Delhi. R/o 307, 3<sup>rd</sup> Floor, Nipun Tower,  
Community Centre, Karkardooma,  
Delhi – 110 092.

**(PAN : AAICA1193M)**

2 ITA No.2781 TO 2785/Del./2017  
ITA No.4368/Del./2017  
ITA No.3622/Del./2017  
ITA No.3629 & 3630/Del./2017

**ITA No.3622/Del./2017**  
**(ASSESSMENT YEAR : 2012-13)**

M/s. Amrapali Eden Park Developers Pvt. Ltd., vs. JCIT, Range 73,  
307, 3<sup>rd</sup> Floor, Nipun Tower, New Delhi.  
Community Centre, Karkardooma,  
Delhi – 110 092.

**(PAN : AAHCA6217B)**

**ITA No.3629/Del./2017**  
**(ASSESSMENT YEAR : 2012-13)**

M/s. Amrapali Leisure Valley Pvt. Ltd., vs. ITO (TDS), Ward 49(1),  
307, 3<sup>rd</sup> Floor, Nipun Tower, New Delhi.  
Community Centre, Karkardooma,  
Delhi – 110 092.

**(PAN : AAICA5579R)**

**ITA No.3630/Del./2017**  
**(ASSESSMENT YEAR : 2012-13)**

M/s. Amrapali Leisure Valley Pvt. Ltd., vs. JCIT, Range 73,  
307, 3<sup>rd</sup> Floor, Nipun Tower, New Delhi.  
Community Centre, Karkardooma,  
Delhi – 110 092.

**(PAN : AAICA5579R)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : None

**Date of Hearing : 08.04.2021**

**Date of Order : 08.04.2021**

**ORDER**

**PER BENCH :**

Aforesaid appeals have been filed by the Revenue and the assessee challenging the impugned orders passed by the Id. CIT (A) pertaining to Amrapali Group.

2. During the hearing, it has come on record by virtue of the **order dated 17.03.2021 passed by the coordinate Bench of the Tribunal in ITA Nos.1948, 1949, 1950 & 1951/Del/2017 in ACIT vs. M/s. Amrapali & Silicon Pvt. Ltd. & other appeals** that Amrapali Group to which these appeals belong has gone into insolvency proceedings in Insolvency and Bankruptcy Code, 2016 (for short 'the Code').

3. In view of the matter, we are of the considered view that since Amrapali Group is already undergoing insolvency proceedings under the Code in which resolution professionals have already been appointed, no proceedings can continue against the corporate debtor i.e. assessee under section 14 of the Code. Likewise, section 238 of the Code will have overriding effect on all other Central and State statutes including the Income-tax Act and all the claims including claim of the assessee as well as Revenue Department shall be entertained in accordance with the Code. Consequently, all the aforesaid appeals filed by the Revenue and assessee are hereby dismissed with liberty to the Revenue as well

4 ITA No.2781 TO 2785/Del./2017  
ITA No.4368/Del./2017  
ITA No.3622/Del./2017  
ITA No.3629 & 3630/Del./2017

as the assessee to get it restored, if so requires, after conclusion of resolution process under the Code.

**Order pronounced in open court on this 8<sup>th</sup> day of April, 2021 after the conclusion of the virtual hearing.**

**Sd/-  
(B.R.R. KUMAR)  
ACCOUNTANT MEMBER**

**sd/-  
(KULDIP SINGH)  
JUDICIAL MEMBER**

**Dated the 8<sup>th</sup> day of April, 2021  
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)
- 5.CIT(ITAT), New Delhi.

**AR, ITAT  
NEW DELHI.**