

**INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "C": NEW DELHI]**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA. No. 4956/Del/2017
(Assessment Year: 2013-14)

M/s. HBN Homes Colonisers Pvt. Ltd., 527B, 5 th Floor, HBN Office, D-Mall, Plot-D, Distt. Centre, Paschim Vihar, N.Delhi-110087 PAN: AACCH0994B	Vs.	DCIT, Central Circle : 29, New Delhi.
(Appellant)		(Respondent)

AND

ITA. No. 4957/Del/2017
(Assessment Year: 2010-11)

M/s. HBN Entertainment and Broadcasting Pvt. Ltd., 527B, 5 th Floor, HBN Office, D-Mall, Plot-D, Distt. Centre, Paschim Vihar, N.Delhi-110087 PAN: AACCH2486A	Vs.	DCIT, Central Circle : 29, New Delhi.
(Appellant)		(Respondent)

AND

ITA. No. 4952/Del/2017
(Assessment Year: 2014-15)

M/s. HBN Dairies & Allied Ltd., 527B, 5 th Floor, HBN Office, D-Mall, Plot-D, Distt. Centre, Paschim Vihar, N.Delhi-110087 PAN: AACCH7852C	Vs.	DCIT, Central Circle : 29, New Delhi.
(Appellant)		(Respondent)

Assessee by :	Ms. Gunjan Jain, C. A.;
Department by:	Ms. Anima Barnwal, Sr. D. R.;
Date of Hearing :	02/08/2021
Date of pronouncement :	02/08/2021

ORDER

PER PRASHANT MAHARISHI, A. M.

1. These are the three appeals filed by different assessees against the order of the Id. CIT (Appeals). At the time of hearing, Ms. Gunjan Jain, C.A. filed a petition for adjournment of hearing submitting that all these companies are part of HBN Dairies Group and are referred to the NCLT and going under the process of insolvency resolution. Therefore, these cases may be adjourned.
2. The Id. DR vehemently objected to the same submitted that these appeals are filed by the company through its Director, who does not have any locus standee to file these appeals as insolvency resolution professional has been appointed. Thus, these appeals are not maintainable at all.
3. We have carefully considered the rival contentions and perused the application of adjournment filed by the assessee.
4. We find that in ITA. No. 4952/Del/2017 of M/s. HBN Dairies & Allied Ltd., for assessment year 2014-15, this company is undergoing insolvency resolution process under IBC, 2016 and National Company Law Tribunal has already passed an order dated 31st January, 2020 and the liquidator has been appointed. We find that these appeals are filed by the Director of the company, Mr. Gurpreet Singh Gill, on 02nd August, 2017. Now this Director does not have any locus standi to contest the appeal. It should be either filed by the insolvency resolution professional or the official liquidator.
5. ITA. No. 4956/Del/2017 is filed by M/s. HBN Homes Colonisers Pvt. Ltd. for assessment year 2013-14. This company has been also pending before NCLT and undergoing insolvency resolution process. This appeal is filed by Manjeet Kaur Sran, Director of the company on 02nd August, 2017. NCLT has also passed an order dated 23.07.2021 in the case of the assessee and insolvency resolution professional has been appointed. Therefore, the Director does not have any locus standi of filing this appeal. Now the appeal is required to be filed by the IRP with the approval of committee of creditors. In view of this, this appeal is not maintainable.
6. ITA. No. 4957/Del/2017 – M/s. HBN Entertainment and Broadcasting Pvt. Ltd. has filed an appeal for assessment year 2010-11 through its Director,

Harmeet Kaur Sran, who is stated to be the Director of M/s. HBN Dairies and Allied Ltd., as per Form No. 36 verification dated 02.08.2017. This company, as stated above, has also undergone the insolvency resolution process. Even otherwise the Form is signed by Harmeet Kaur Sran, who is stated to be the Director of M/s. HBN Dairies and Allied Ltd., as stated in the verification in Form No. 36 instead of Director of M/s. HBN Entertainment and Broadcasting Pvt. Ltd. This appeal is filed in 2017. However, till date there is no correction made by the assessee. Therefore, this appeal is also not maintainable.

7. In view of this, all these three appeals filed by the assesseees are dismissed as not maintainable with liberty to the assessee to file the same through proper person, after taking necessary approvals. After that assessee may be at liberty to pray for recall of these orders.
8. In the result, all the three appeals are dismissed.

Order pronounced in the open court on : 02/08/2021.

**Sd/-
(KUL BHARAT)
JUDICIAL MEMBER**

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

Dated : 02/08/2021.

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	02.08.2021
Date on which the typed draft is placed before the dictating member	02.08.2021
Date on which the typed draft is placed before the other member	02.08.2021
Date on which the approved draft comes to the Sr. PS/ PS	02.08.2021
Date on which the fair order is placed before the dictating member for pronouncement	02.08.2021
Date on which the fair order comes back to the Sr. PS/ PS	02.08.2021
Date on which the final order is uploaded on the website of ITAT	02.08.2021
date on which the file goes to the Bench Clerk	02.08.2021
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	