

**IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "G": NEW DELHI]**

**BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER
A N D
SHRI AMIT SHUKLA, JUDICIAL MEMBER
(Through Video Conferencing)**

ITA. Nos. 7827, 7828 & 7829/Del/2018
(Assessment Years: 2010-11, 2011-12 & 2014-15)

ACIT, Central Circle : 6, New Delhi.	Vs.	M/s. Three C Universal Developers Pvt. Ltd., G-23, Greater Kailash Enclave, Part-I, N. Delhi PAN: AACCT6175E
(Appellant)		(Respondent)

Assessee by :	Shri Sanjeev Sapra, C. A.;
Department by :	Shri H. K. Chaudhary, [CIT] – D.R.;
Date of Hearing :	16/12/2021
Date of pronouncement :	16/12/2021

ORDER

PER AMIT SHUKLA, J. M.

1. These three appeals are filed by the Revenue against the order of the Id. Commissioner of Income Tax (Appeals)-24, New Delhi, dated 27.09.2018 for assessment years 2010-11, 2011-12 and 2014-15.
2. The Id. DR submitted that above company has been referred to the Insolvency & Bankruptcy Code, 2016.
3. Shri Sanjeev Sapra, appeared on behalf of the assessee.

4. On careful consideration it is found that the above company has been referred for initiation of corporate insolvency process in terms of Section 9 of the Insolvency & Bankruptcy Code, 2016. The National Company Law Tribunal, Special Bench, New Delhi in IB 2582(ND)-2019 vide order dated 17th December, 2019 has referred this company for insolvency proceedings. Mr. Rakesh Kumar Gupta, has also been appointed as IRP. The present Departmental appeals are found to be filed by Shri Karthik Dasari in the capacity of the ACIT. The moment IRP is appointed, the board of the company is super-ceded. Therefore, the appeals filed by the ACIT are not maintainable. In view of this, we dismiss all the three appeals filed by the Revenue with a liberty that as soon as the committee of creditors is being decided to pursue this matter then the IRP should file these appeals. If it is so decided, then we give liberty to the IRP either to make an application for recall of this order by filing corrected Form No. 36 or to file the fresh appeals with the condonation of delay request. Accordingly, all the three appeals filed by the Department are dismissed.

Order pronounced in the open court on : **16/12/2021.**

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Dated : 16/12/2021.

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	16.12.2021
Date on which the typed draft is placed before the dictating member	16.12.2021
Date on which the typed draft is placed before the other member	16.12.2021
Date on which the approved draft comes to the Sr. PS/ PS	16.12.2021
Date on which the fair order is placed before the dictating member for pronouncement	16.12.2021
Date on which the fair order comes back to the Sr. PS/ PS	16.12.2021
Date on which the final order is uploaded on the website of ITAT	16.12.2021
date on which the file goes to the Bench Clerk	16.12.2021
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	