

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. No.2111/Chny/2018
निर्धारण वर्ष/Assessment Year: 2010-11

M/s. Madras Forgings and Allied
Industries Limited (in Liquidation),
The Office of the Official Liquidator,
29, Corporate Bhavan, Rajaji Salai,
Chennai 600 001.

[PAN:AADCM2113J]

The Income Tax Officer,
Corporate Ward 4(1),
Chennai.

Vs.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 01.02.2022
घोषणा की तारीख /Date of Pronouncement : 10.02.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 8, Chennai dated 18.01.2018 relevant to the assessment year 2010-11.

2. The appeal filed by the assessee is delayed by 101 days, for which, the Official Liquidator, High Court, Madras has filed an affidavit for condonation of the delay and submitted that the assessee company

has been received the order of the Id. CIT(A) on 29.01.2018. Aggrieved by the appellate order, the Official Liquidator has placed the case before the Judge of the Competent Court which was supervising the liquidation process for obtaining the permission to prefer an appeal before the ITAT and this process took some time and there was delay of 101 days in filing the appeal and prayed that the delay may be condoned and admitted the appeal for hearing. Against the submissions made in the affidavit by the Official Liquidator, the Id. DR has not raised any serious objection. Consequently, since the assessee was prevented by sufficient cause, the delay of 101 days in filing of the appeal stands condoned and admitted the appeal for adjudication.

3. When the appeal was taken up for hearing, none appeared on behalf of the assessee or any adjournment petition filed. However, the Id. Counsel for the assessee has filed a letter dated 27.09.2021 by stating that the assessee company was ordered for complete dissolution by the Hon'ble High Court on 18.09.2018 and as on date, the company ceases to exist and any claim against this company is not sustainable.

4. We have heard the Id. DR and perused the records. In view of the above letter dated 27.09.2021 filed by the Id. Counsel for the assessee that as on date the company ceases to exist and any claim against this company is not sustainable as well as enclosing copy of the judgement of Hon'ble Madras High Court dated 18.09.2018 in C.P. No. 83 of 1997 and C.A. No. 540 of 2018, this appeal filed by the assessee is not maintainable as the company itself does not exist. In view of the above, the appeal is dismissed.

5. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on 10th February, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 10.02.2022

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR & 6. गार्ड फाईल/GF.