

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "H" MUMBAI**

**BEFORE SHRI ABY T. VARKEY (JUDICIAL MEMBER) AND  
SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)**

**ITA No. 5920/MUM/2017  
Assessment Year: 2011-12**

The DCIT,  
Central Circle-5(4),  
Room No. 1927, Air India  
Building, Nairman Point,  
Mumbai-400021.

**Appellant**

**Vs.** M/s Housing Development &  
Infrastructure Ltd.,  
901, Dheeraj Arma  
Anant Kanekar Marg,  
Bandra (E),  
Mumbai-400051.

**PAN No. AAACH 5443 F  
Respondent**

**ITA No. 5985/MUM/2017  
Assessment Year: 2011-12**

M/s Housing Development &  
Infrastructure Ltd.,  
9<sup>th</sup> floor, HDIL Towers, Anant  
Kanekar Marg, Bandra (E),  
Mumbai-400051.

**PAN No. AAACH 5443 F  
Appellant**

**Vs.** Dy. CIT, CC 5(4),  
Room No. 1927, 19<sup>th</sup> floor, Air  
India Building, Nariman Point,  
Mumbai-400021.

**Respondent**

**ITA No. 4/MUM/2018  
Assessment Year: 2014-15**

Dy. CIT, CC 5(4),  
Room No. 1927, 19<sup>th</sup> floor,  
Air India Building,  
Nariman Point,  
Mumbai-400021.

**Appellant**

**Vs.** M/s Housing Development &  
Infrastructure Ltd.,  
901, Dheeraj Arma Anant Kanekar  
Marg, Bandra (E),  
Mumbai-400051.

**PAN No. AAACH 5443 F  
Respondent**



**ITA No. 290/MUM/2018**  
**Assessment Year: 2014-15**

M/s Housing Development & Infrastructure Ltd.,  
9<sup>th</sup> floor, HDIL Towers, Anant Kanekar Marg, Bandra (E),  
Mumbai-400051.

**PAN No. AAACH 5443 F**  
**Appellant**

**Vs.**

Dy. CIT, CC 5(4),  
Room No. 1927, 19<sup>th</sup> floor, Air India Building, Nariman Point,  
Mumbai-400021.

**Respondent**

**ITA No. 1200/MUM/2019**  
**Assessment Year: 2015-16**

Dy. CIT, CC 5(4),  
Room No. 1927, 19<sup>th</sup> floor,  
Air India Building,  
Nariman Point,  
Mumbai-400021.

**Appellant**

**Vs.**

M/s Housing Development & Infrastructure Ltd.,  
9<sup>th</sup> floor, HDIL Towers, Anant Kanekar Marg, Bandra (E),  
Mumbai-400051.

**PAN No. AAACH 5443 F**  
**Respondent**

**ITA No. 1237/MUM/2019**  
**Assessment Year: 2009-10**

**&**

**ITA No. 1238/MUM/2019**  
**Assessment Year: 2010-11**

**&**

**ITA No. 1241/MUM/2019**  
**Assessment Year: 2010-11**

**&**

**ITA No. 1239/MUM/2019**  
**Assessment Year: 2012-13**

**&**

**ITA No. 1240/MUM/2019**  
**Assessment Year: 2015-16**



M/s Housing Development & Infrastructure Ltd.,  
9<sup>th</sup> floor, HDIL Towers, Anant Kanekar Marg, Bandra (E),  
Mumbai-400051.  
**PAN No. AAACH 5443 F**  
**Appellant**

M/s Housing Development & Infrastructure Ltd.,  
9<sup>th</sup> floor, HDIL Towers, Anant Kanekar Marg, Bandra (E),  
Mumbai-400051.  
**Respondent**

Assessee by : None  
Revenue by : Mrs. Neelam Shukla, CIT-DR/  
Mr. Rajesh Ojha, DR

Date of Hearing : 14/06/2022  
Date of pronouncement : 14/06/2022

### **ORDER**

#### **PER BENCH**

The Captioned appeals by the Revenue as well as by the assessee have been preferred against separate orders passed by the Ld. First Appellate Authority in respect of different assessment years.

2. Despite notifying none appeared on behalf of the assessee nor any adjournment was sought. Therefore, these appeals were heard



*ex-parte* qua the assessee and disposed off after hearing submission of the Ld. Departmental Representative.

3. Before us the Ld. Departmental Representative submitted that against the company insolvency and bankruptcy proceedings under the Insolvency and Bankruptcy Code have been initiated and resolution professional has been appointed by the National Company Law Tribunal (NCLT) on the petition filed by the Bank of India as financial creditor.

4. We find that, the coordinate bench in the case of in the case of **Orbit Corp Ltd. in ITA No. 2979 to 2981/Mum/2020**, has held that the resolution professional was required to amend Form No. 36A for further prosecuting the appeal and in absence of which appeals were held to be non-maintainable. We find that in the instant case also resolution process has been initiated against the assessee and the resolution professional has taken over affairs of the



company from the old management of the company and therefore he was required to amend the Form No. 36A, but despite several opportunities so far the Form No. 36A i.e. the form prescribed for filing appeal before the ITAT, has not been amended by the assessee and Revenue in their respective appeals. So in the circumstances, the appeals under consideration are not maintainable in present format.

4.1 Accordingly, aforesaid appeals are dismissed being non-maintainable at this stage, with liberty to file fresh appeals in proper format duly verified by the person authorized as per provisions of the Income-tax Act, 1961 and ITAT Rules, 1963 or get these appeals restored by moving an appropriate application before the Tribunal by both the Revenue as well assessee, if so advised.

**Order pronounced in the Court.**

Sd/-

**(ABY T. VARKEY)  
JUDICIAL MEMBER**

Sd/-

**(OM PRAKASH KANT)  
ACCOUNTANT MEMBER**



Mumbai;  
Dated: 14/06/2022  
Rahul Sharma, Sr. P.S.

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,  
(Sr. Private Secretary)  
**ITAT, Mumbai**