

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'E' BENCH
MUMBAI**

**BEFORE: SHRI M.BALAGANESH, ACCOUNTANT MEMBER
&
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No.472/Mum/2017 to 476/Mum/2017
(Assessment Year: 2006-07 to 2010-11)**

M/s. Elder Health Care Ltd., Elder House C-9, Dalia Indl. Estate Off New Link Road Andheri (W) Mumbai- 400 058	Vs.	DCIT CC 34, Mumbai
PAN/GIR No.AAACE0869Q		
(Appellant)	..	(Respondent)

Assessee by	None
Revenue by	Shri Murali Mohan
Date of Hearing	16/06/2022
Date of Pronouncement	27 /06/2022

आदेश / O R D E R

PER BENCH:

These appeals in ITA Nos.472/Mum/2017 to 476/Mum/2017 for A.Y.2006-07 to 2010-11 arise out of the order by the Id. Commissioner of Income Tax (Appeals)-54, Mumbai in appeal dated 06/10/2016 (Id. CIT(A) in short) against the order of assessment passed u/s.143(3) r.w.s. 153C of the Income Tax Act, 1961 (hereinafter referred to as Act).

Identical issues are involved in all these appeals, hence, they are taken up together and disposed of by this common order for the sake of convenience.

3. None appeared on behalf of the assessee. At the outset, we find that assessee's case has been referred to Hon'ble National Company Law Tribunal (NCLT) for Insolvency Resolution Process and an Interim Resolution Professional (IRP) has been appointed in the assessee company. The Form No.36 available in our record is the one signed by the erstwhile Director of the assessee company. As per Section 14 of the Insolvency and Bankruptcy Code, 2016, no proceedings shall remain pending with any Court or Tribunal, once the Insolvency Resolution Proceedings had been initiated on a Corporate Debtor. It is not in dispute that the assessee company is a Corporate Debtor. The Official Liquidator has been appointed in the instant case and the Official Liquidator has not impleaded himself before this Tribunal by filing form No.36. Hence, the present appeals in the present format are not maintainable and hence, liable to be dismissed.

4. In view of the above, we deem it fit and appropriate to dismiss these appeals of the assessee as not maintainable with a liberty given to Official Liquidator to prefer Miscellaneous Application, if so desired, after the completion of Insolvency Resolution Process, in which event, this appeal shall be restored.

5. In the result, appeals of the assessee are dismissed as not maintainable.

Order pronounced on 27/06/2022 by way of proper mentioning
in the notice board.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 27/06/2022
KARUNA, sr.ps

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai