

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

**BEFORE: SHRI VIKAS AWASTHY, JUDICIAL MEMBER
&
SHRI M.BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.6305/Mum/2018
(Assessment Year :2012-13)**

**ITA No.210/Mum/2020
(Assessment Year :2008-09)**

**ITA No.211/Mum/2020
(Assessment Year :2009-10)**

**ITA No.212/Mum/2020
(Assessment Year :2011-12)**

**ITA No.213/Mum/2020
(Assessment Year :2013-14)**

&

**ITA No.214/Mum/2020
(Assessment Year :2014-15)**

M/s. Global Softech Ltd., 11/12, Raghuvanshi Mill Compound Lower Parel Mumbai – 400 013	Vs.	DCIT, Central Circle-5(3) Mumbai Air India Building, 19 th Floor, Room No.1906, Nariman Point Mumbai – 400 021
PAN/GIR No.AABCG1089R		
(Appellant)	..	(Respondent)

Assessee by	None
Revenue by	Shri Ganesh Bare /Shri Hoshang B Irani
Date of Hearing	02/08/2022
Date of Pronouncement	04/08/2022

आदेश / ORDER**PER BENCH:**

These appeals in ITA No.6305/Mum/2018 & 210/Mum/2020 to 214/Mum/2020 for A.Y.2008-09, 2009-10, 2011-12, 2012-13, 2013-14 & 2014-15 respectively arises out of the order by the Id. Commissioner of Income Tax (Appeals)-53, Mumbai in appeal No. CIT(A)-53/IT-21/DCCC-5(3)/2018-19, CIT(A)-53/IT-15/DCCC-5(3)/2019-20, CIT(A)-53/IT-16/DCCC-5(3)/2019-20, CIT(A)-53/IT-17/DCCC-5(3)/2019-20, CIT(A)-53/IT-18/DCCC-5(3)/2019-20 & CIT(A)-53/IT-19/DCCC-5(3)/2019-20 dated 23/08/2018 & 25/10/2019 respectively (Id. CIT(A) in short) in the matter of imposition of penalty u/s.271(1)(c) of the Income Tax Act, 1961 (hereinafter referred to as Act).

2. At the outset from the perusal of the files we found that an email dated 28/08/2021 has been sent by the Interim Resolution Professional (IRP) to this Tribunal. In the said e-mail, it has been mentioned that assessee is under the insolvency proceedings before the Hon'ble National Company Law Tribunal (NCLT) and the Interim Resolution Professional Mr. Hemant Sharma, Block No.2, House No.263, Subhash Nagar, New Delhi – 110 027 has been appointed to look into the affairs of the assessee company by NCLT. Accordingly, this Tribunal had taken note of the appointment of the Interim Resolution Professional (IRP) and had issued notice to Mr. Hemant Sharma which was returned unserved. Moreover, we also find from the perusal of the records that the Interim Resolution Professional has not impleaded himself to represent on behalf of the assessee company by filing revised form No.36 before us. Hence, the present appeals in the present format are not maintainable and hence, liable to be dismissed.

3. 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 IRP to prefer Miscellaneous Application, if so desired, after the completion of Insolvency Resolution Process, in which event, these appeals shall be restored.

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

Order pronounced on 04/08/2022 by way of proper mentioning
in the notice board.

Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 04/08/2022

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,

(Sr. Private Secretary / Asstt. Registrar)
ITAT, Mumbai

		Date	Initial	
1.	Draft dictated on	02/08/2022		Sr.PS
2.	Draft placed before author	02/08/2022		Sr.PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed	Yes		