

IN THE INCOME TAX APPELLATE TRIBUNAL "G" BENCH, MUMBAI

BEFORE SHRI PRASHANT MAHARISHI, AM
AND
SHRI PAVAN KUMAR GADALE, JM

ITA No. 2670/Mum/2017

(Assessment Year 2011-12)

M/s Syncom Healthcare Ltd.

502, Advent Artria
Chincholi Bunder Road,
Opp. Kingston Complex
Malad (West)
Mumbai-400 064

Vs.

DCIT-7(2)
Room No. 624,
6th Floor, Aayakar Bhavan
Mumbai-400 020

(Appellant)

(Respondent)

PAN No. AAKCS 3274 G

Assessee by : None

Revenue by : S. Anbuselvam, DR

Date of hearing: 11.07.2022

Date of pronouncement : 10.08.2022

ORDER

PER PRASHANT MAHARISHI, AM:

01. This appeal is filed by Syncom Healthcare Pvt. Ltd. (appellant/ assessee) against the order of the Commissioner of Income-tax (Appeals)-14, Mumbai [the learned CIT (A)] dated 23rd February, 2017 for A.Y. 2011-12.
02. At the time of hearing, it was brought to our notice that the company has been referred to corporate insolvency resolution process. As per the copy of the order dated 19th September, 2019, the corporate insolvency resolution professional Mr. Jagdish Kumar has also been appointed. This appeal has been filed by the Directors of the appellant



company. According to the order of the National Company Law Tribunal dated 14th August, 2019, Board of Directors have become functus officio and therefore, now the appeal is required to be filed by either IRP or the new management.

03. In view of this, the appeal filed by the assessee is not maintainable and hence, dismissed. We give liberty to the assessee to file this appeal once again by either IRP, liquidator or new management.

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

Order pronounced in the open court on 10.08.2022.

Sd/-
(PAVAN KUMAR GADALE)
(JUDICIAL MEMBER)

Sd/-
(PRASHANT MAHARISHI)
(ACCOUNTANT MEMBER)

Mumbai, Dated: 10.08.2022

Sudip Sarkar, Sr.PS

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.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Mumbai