

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **976/CHNY/2020**  
निर्धारण वर्ष /Assessment Year: 2014-15

**M/s. Harness Handitouch**  
**Pvt. Ltd.,**  
4/393A, Air Colony,  
Anna Salai Street, Palavakkam,  
Chennai – 600 041.

**The Income Tax Officer,**  
vs. TDS Ward 1(2),  
Chennai.

**PAN: AACCH 5665F**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by  
प्रत्यर्थी की ओर से/Respondent by

: None  
: Shri AR.V. Sreenivasan, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 26.08.2022

घोषणा की तारीख/Date of Pronouncement

: 26.08.2022

**आदेश /O R D E R**

**PER MAHAVIR SINGH, VICE PRESIDENT:**

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Appeals)-6, Chennai dated 18.09.2020 in ITA No.10361/CIT(A)-6/2019-20 dated 18.09.2020.

2. At the outset, it is noticed that this company is dissolved by the Ministry of Corporate Affairs, Office of the Registrar of Companies, Chennai, TamilNadu vide order dated 30.08.2018, wherein the Registrar of Companies had passed an order as under:-

“In the matter of Companies Act, 2013 and of M/s. HARNESS HANDITOUCH PRIVATE LIMITED, CIN U72900TN2011PTC078777.

This is with respect to this Office's Notice No.ROCCennai/248(2)/011663/2018 dated 23.02.2018 application (Form STK 2) dated 07.02.2018 vide SRN G75974550 and notice in form STK 5 issued on dated NA. Notice is hereby published that pursuant to sub-section (5) of Section 248 of the Companies Act, 2013 the name of M/s. HARNESS HANDITOUCH PRIVATE LIMITED has this day of August been struck off the registrar of companies and the said Company is dissolved.”

Since the company stands dissolved, this appeal will not survive. Even otherwise, the appeal filed by the assessee is not supported by the orders of AO passed u/s.201 of the Income Tax Act, 1961 (hereinafter the 'Act') for the assessment years 2013-14, 2014-15 & 2015-16 and this appeal is also defective for the reason that the assessee has filed a combined appeal for three assessment years. But above all, once the company is dissolved, no order can be passed on a dissolved company and hence, the appeal is dismissed. However, liberty is given to the assessee if this company is revived

by any subsequent order, the assessee can move the matter for rectification u/s.254 of the Act for recalling of the order.

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

Order pronounced in the open court on 26<sup>th</sup> August, 2022 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह )

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 26<sup>th</sup> August, 2022

**RSR**

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.            |