

IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, MUMBAI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

ITA No. 378, 5376 & 5377/Mum/2017
(A.Ys: 2007-08, 2011-12 & 2012-13)

&

CO No. 97/Mum/2021
(Arising out of ITA No. 37/Mum/2017)
A.Y 2010-11

Ruchi Soya Industries Limited, Ruchi House, Royal Palms, Survey no 169, Aarey Milk Colony, Near Mayur Nagar, Goregaon(E) Mumbai-400065.	Vs.	DCIT, Cen Cir-7(2), Room No. 655, 6 th Floor, Aayakar Bhavan, M.K. Road Mumbai-400020.
PAN/GIR No. : AAACR2892L		
Appellant	..	Respondent

ITA No. 37, 5539 & 5553/Mum/2017
(A.Ys:2010-11, 2011-12 & 2012-13)

&

ITA No. 1663 & 1664/Mum/2020
(A.Ys. 2012-13 & 2011-12)

DCIT, Cen Cir – 7(2) Room No. 655, 6 th Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	Ruchi Soya Industries Limited, Ruchi House, Royal Palms, Survey no 169, Aarey Milk Colony, Near Mayur Nagar, Goregaon(E) Mumbai-400065
PAN/GIR No. : AAACR2892L		
Appellant	..	Respondent

Assessee by :	Shri.S.S.Nagar.AR
Revenue by :	Smt. Mahita Nair.DR

Date of Hearing	26.08.2022
Date of Pronouncement	26.08.2022

आदेश / O R D E R

PER BENCH:

These are the cross appeals filed by the assessee and the revenue against the different orders of the Commissioner of Income Tax (Appeals)-49, Mumbai and the assessee has filed the cross objections(C.O).

2. At the time of hearing, the Ld. AR has brought to the knowledge of the bench that, the assessee was referred to the Corporate Insolvency Resolution Process as per IBC-2016 Laws. Further the order passed by the National Company Law Tribunal (NCLT), Mumbai dated 08.12.2017 is filed.

3. We found as per the provisions of Sec.14 of IBC-2016 till the conclusion of proceedings under IBC-2016 no suit or proceedings can be continued against the

corporate debtor. Further, the Ld.AR submitted and demonstrated that the Honble National Company Law Tribunal (NCLT) has approved the Resolution plan submitted by the Patanjali Consortium vide order dated 24-07-2019 and the assessee company is under the new management control and the legal compliances are in the progress. We find that in the assessee appeals Form.no.36 & Form. no. 36A are filed by the old Management and after the approval of the Resolution plan submitted by the Patanjali Consortium by the Honble NCLT, the revised Form No.36&36A has to be filed by the new management with the new address of the assessee and similarly in the case of revenue appeals, the revised Form.no.36 has to be filed with the new address.

4. We considering the facts and circumstances are of the opinion that there is no point in proceeding with the appeals/cross objection filed by the assessee and the revenue till the revised Form.no.36 & 36A are filed in compliance to the ITAT rules. Accordingly, the appeals and cross objection are dismissed. Further we grant the liberty to the assessee and the revenue to

move an application to recall the present order after compliances as discussed.

5. In the result, the cross objection of the assessee and the appeals filed by the assessee and the revenue are dismissed

Order pronounced in the open court on 26.08.2022.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 26.08.2022

KRK, PS

Copy of the Order forwarded to :

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

//True Copy//

1.

आदेशानुसार / BY ORDER,

(Asst. Registrar)
ITAT, Mumbai