

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'B': NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER AND
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

**ITA Nos.2009 & 2010/DEL/2017
[Assessment Years: 2007-08 & 2009-10]**

M/s Crew BOS Products Ltd. 37, Sector-4, IMT Manesar, Gurgaon, Haryana-122050	Vs	DCIT, Central Circle-1, Faridabad
PAN-AAACC3222F		
Assessee		Revenue

**ITA Nos.3089 & 3090/DEL/2015
[Assessment Year: 2007-08]**

M/s Crew BOS Products Ltd. 37, Sector-4, IMT Manesar, Gurgaon, Haryana-122050	Vs	DCIT, Central Circle-1, Faridabad
PAN-AAACC3222F		
Assessee		Revenue

Assessee by	Sh. V. Rajakumar, Adv.
Revenue by	Ms. Yagya Saini Kakkar, CIT-DR

Date of Hearing	29.08.2022
Date of Pronouncement	31.08.2022

ORDER

PER SHAMIM YAHYA, AM,

These appeals by the assessee are directed against respective orders of the Ld. CIT(A)/CIT, Gurgaon, for the Assessment Years 2007-08 and 2009-10, respectively.

2. At the outset, the Ld. DR has brought to our notice that in these cases the Hon'ble High Court has passed liquidation order dated

14.03.2014 and the official liquidator has been appointed. However, appeals have been filed by the assessee after the liquidation order by the Hon'ble High Court and appointment of official liquidator. Hence, the Ld. Departmental Representative has raised the issue of maintainability of these appeals filed, otherwise than by official liquidator. When this issue was pointed out the Ld. Counsel for the assessee, he submitted that they have no instructions and the bench can take the decision.

3. Accordingly, all these appeals by the assessee are dismissed as not maintainable. The office of the official liquidator is at liberty to take up the issue as per law.

4. In the result, all the appeals by the assessee stand dismissed being not maintainable.

Order pronounced in the open court on 31st August, 2022.

Sd/-
[YOGESH KUMAR US]
JUDICIAL MEMBER

Sd/-
[SHAMIM YAHYA]
ACCOUNTANT MEMBER

Delhi; 31.08.2022.

Shekhar,

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi