

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

BEFORE SHRI PRASHANT MAHARISHI, AM
AND
MS. KAVITHA RAJAGOPAL, JM

ITA Nos. 1882-1885/MUM/2016
(Assessment Year 2009-10 to 2012-13)

GOL Offshore Ltd.
Kalyaniwalla & Mistry
3rd Floor, Army & Navy Building
148, M.G.Road, Fort,
Mumbai-400 001

Vs.

DCIT
Central Circle-7(3)
6th Floor,
Room No.655,
Aaykar Bhavan, M.K. Road,
Mumbai-400 020

(Appellant)

(Respondent)

PAN No. AACCG4380N

ITA No. 1926/MUM/2016

(Assessment Year 2009-10)

ITA No. 1927/MUM/2016

(Assessment Year 2011-12)

ITA No. 1925/MUM/2016

(Assessment Year 2012-13)

DCIT
Central Circle-7(3)
6th Floor,
Room No.655,
Aaykar Bhavan, M.K. Road,
Mumbai-400 020

Vs.

GOL Offshore Ltd.
Kalyaniwalla & Mistry
3rd Floor, Army & Navy Building
148, M.G.Road, Fort,
Mumbai-400 001

(Appellant)

(Respondent)

Assessee by

: None

Revenue by

: Shri Samruddhi Dhananjay
Hande, DR

Date of hearing: 26.09.2022

Date of pronouncement : 26.09.2022



ORDER

PER BENCH:

01. This is the bunch of seven appeals filed by both the parties pertaining to same assessee.
02. ITA Nos. 1882, 1883, 1884 & 1885/Mum/2016 is filed by the Assessee for four assessment years i.e. A.Y. 09-10 to 12-13.
03. The Dy. Commissioner of Income-tax, Central Circle 7(3), Mumbai (the learned Assessing Officer) has filed three appeals in ITA Nos. 1925/Mum/2016 to 1927/Mum/2016 for A.Ys. 2009-10, 2011-12 & 2012-13 respectively.
04. When the matter was called for hearing, a letter dated 5th July, 2022 written by Kalyaniwalla & Mistry, LLP was placed on record, wherein it was stated that the above company is under liquidation and Hon'ble Bombay High Court has already appointed an official liquidator. It was also stated that they no longer attend to the tax matters of the above company. Same firm representing the case of the assessee and also made identical request on 12th July, 2021.
05. In the past also, there are several notices sent but have returned, unserved.
06. The learned Departmental Representative also reiterated the same fact.



07. We have carefully considered the contentions of the learned Departmental Representative and noted the content of two letters placed before us. It is clear that the assessee company is under liquidation and assets of the company are being liquidated by the official liquidator by the sale of vessels. The liquidation order has been passed in company petition and further sale notices in Company petition no. 756 of 2014. On looking at the latest orders of the Hon'ble Bombay High Court some of the vessels owned by the assessee have also been disposed off.
08. The form no. 36B filed by the assessee for all these years are signed by Mr. Vijay Kumar, who was the Vice-Chairman of the assessee company, which was formerly known as Great Offshore Limited. In those forms at Serial no. 7, the address where notices could be served is of Kalyaniwalla & Mistry. When the company is in liquidation this form no. 36B should have been replaced by the official liquidator. Same has not been done, despite the company in liquidation since 2017. It is also to be noted that since 2018, there is no appearance by anybody on behalf of the assessee or official liquidator. As all the appeals filed by the assessee are not replaced by the official liquidator we dismiss them. Hence, all the four appeals filed by the assessee are dismissed.
09. The other three appeals filed by the Revenue have made the company as 'Respondent' despite knowing the fact for a long time that company is in liquidation. If the learned Assessing Officer wanted to pursue these appeals, he



should have substituted the 'official liquidator' as respondent. Accordingly, the appeals of the learned Assessing Officer are also not maintainable. Therefore, all the three appeals filed by the learned Assessing Officer are also dismissed.

010. However, we give liberty to the official liquidator as well as the learned Assessing Officer that if in future they prefer to pursue the above appeals; the correct forms are required to be filed with appropriate prayers.

011. In the result, all the seven appeals are dismissed with above directions.

Order pronounced in the open court on 26.09.2022.

Sd/-
(MS. KAVITHA RAJAGOPAL)
(JUDICIAL MEMBER)

Sd/-
(PRASHANT MAHARISHI)
(ACCOUNTANT MEMBER)

Mumbai, Dated: 26.09.2022

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