

आयकर अपीलीय अधिकरण

मुंबई पीठ "जे"

श्री विकास अवस्थी, न्यायिक सदस्य एवं

श्री एस. रिफौर रहमान, लेखा सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL

MUMBAI BENCH "J", MUMBAI

BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &

SHRI S.RIFAUR RAHMAN , ACCOUNTANT MEMBER

आअसं.641/मुं/2018 (नि.व. 2009-10)

ITA NO.641/MUM/2018(A.Y.2009-10)

आअसं.1181/मुं/2015 (नि.व. 2010-11)

ITA NO.1181/MUM/2015(A.Y.2010-11)

आअसं.1638/मुं/2016 (नि.व. 2011-12)

ITA NO.1638/MUM/2016(A.Y.2011-12)

Deputy Commissioner of Income Tax, CC-7(1),

Room No.653, 6th Floor,

Aaykar Bhavan, M.K.Road,

Mumbai – 400 020

..... अपीलार्थी /Appellant

बनाम Vs.

M/s. Pan India Network Limited.

135, Continental Building,

Dr. Annie Basent Road,

Worli, Mumbai – 400 018.

PAN: AACCN-4197-N

..... प्रतिवादी/Respondent

आअसं.372/मुं/2018 (नि.व. 2009-10)

ITA NO.372/MUM/2018(A.Y.2009-10)

आअसं.995/मुं/2015 (नि.व. 2010-11)

ITA NO.995/MUM/2015(A.Y.2010-11)

आअसं.2034/मुं/2016 (नि.व. 2011-12)

ITA NO.2034/MUM/2016(A.Y.2011-12)

M/s. Pan India Network Limited.

135, Continental Building,

Dr. Annie Basent Road,

Worli, Mumbai – 400 018.

PAN: AACCN-4197-N

..... अपीलार्थी /Appellant

बनाम Vs.

Deputy Commissioner of Income Tax, CC-7(1),
Room No.653, 6th Floor,
Aaykar Bhavan, M.K.Road,
Mumbai – 400 020

..... प्रतिवादी/Respondent

Assessee by : None
Revenue by : Ms. Vatsala Jha.

सुनवाई की तिथि/ Date of hearing : 24/08/2022
घोषणा की तिथि/ Date of pronouncement : 28/09 /2022

आदेश/ ORDER

PER BENCH:

These six cross appeals by the assessee and Revenue are for assessment years 2009-10, 2010-11 and 2011-12, respectively.

2. Ms. Vatsala Jha representing the Department submitted that National Company Law Tribunal, Mumbai Bench (in short 'NCLT') vide order dated 21/12/2021 in proceedings under Insolvency and Bankruptcy Code (in short ' the Code') has appointed Liquidator in the case of assessee company.

3. We observe that since June 2021 no one has appeared on behalf of the assessee. Only letter seeking adjournments were being filed. Even on earlier occasions repeated adjournments were sought by the Id. Authorized Representative of the assessee.

4. A perusal of the order dated 21/12/2021 in I.A. No.1807/2020 passed by NCLT reveals that the assessee company has been ordered to be liquidated and Ms. Sonu Gupta having office at 42/1201, 11th Floor, NRI Complex, Seawoods Estates, Nerul, Navi Mumbai-400 706 has been appointed as

Liquidator u/s. 34(1) of the Code. Neither the assessee nor the Revenue have filed revised Form No.36 incriminating material impleading the Liquidator. The assessee was required to file revised Form No.36 duly verified by the Liquidator. The Revenue was required to file revised Form No.36 impleading assessee respondent through Liquidator. These cross appeals in the present form are not maintainable. Hence, these appeals are dismissed as not maintainable.

5. However, liberty is granted to both the sides to revive their respective appeals after removing the defects by filing revised Form No.36, within a reasonable time.

6. In the result, appeals by Revenue and assessee for A.Ys 2009-10 to 2011-12 are dismissed.

Order pronounced in the open court on Wednesday the 28th day of September, 2022.

Sd/-

(S.RIFAUR RAHMAN)

लेखा सदस्य/ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/Dated 28/09/2022

Vm, Sr. PS(O/S)

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
6. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)/Sr. Private Secretary
ITAT, Mumbai