

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH
MUMBAI**

**BEFORE: SHRI M.BALAGANESH, ACCOUNTANT MEMBER
&
SMT. KAVITHA RAJAGOPAL, JUDICIAL MEMBER**

**ITA No.2665/Mum/2019
(Assessment Year :2013-14)**

M/s. Chomu Mahla Toll Road Private Limited 1252, Pushpanjali Apartments Old Prabhadevi Road Prabhadevi Mumbai- 400 025	Vs.	Principal Commissioner of Income Tax-6 Room No.515, 5 th Floor Aayakar Bhavan Mumbai – 400 020
PAN/GIR No.AAEECC5047N		
(Appellant)	..	(Respondent)

Assessee by	Ms. Priya
Revenue by	Shri Manish Sareen
Date of Hearing	16/11/2022
Date of Pronouncement	16/11/2022

आदेश / ORDER

PER M. BALAGANESH (A.M):

This appeal in ITA No. 2665/Mum/2019 for A.Y.2013-14 preferred by the order against the revision order of the Id. Principal Commissioner of Income Tax PCIT, Mumbai-6 u/s.263 of the Act dated 28/02/2019 for the A.Y.2013-14.

2. The Id. AR filed a letter dated 15/11/2022 stating that the assessee has been impleaded before the Hon'ble National Company Law Tribunal

(NCLT) Mumbai by the Financial Creditor-State Bank of India who had filed application u/s.7 of Insolvency and Bankruptcy Code 2016 for initiating corporate insolvency resolution process against the assessee. The said petition has been admitted on 19/10/2022 by NCLT and we find NCLT had declared moratorium u/s.14 of the I&B code and has prohibited continuation of pending suits or proceedings against the assessee including execution of any judgement, decree or order in any court of law, tribunal, arbitration panel or other authority, till the completion of the corporate insolvency resolution process or until the Bench approves the resolution plan under sub-section (1) of Section 31 of I&B Code. The said letter also stated that NCLT has appointed Mr. Naren Sheth as Interim Resolution Professional (IRP).

3. We find that IRP had not impleaded himself to represent the company in the present appeal, hence, in view of Section 14 of I & B code there cannot be any continuation of any pending proceedings before this Tribunal. Hence, we deem it fit to dismiss the appeal of the assessee as not maintainable in the present format. However, liberty is given to the IRP to implead himself on behalf of the assessee company by filing a Miscellaneous Application before us, if he so desires, in which event this appeal shall be restored. With these observations, the appeal of the assessee is hereby dismissed as not maintainable in the present format.

4. In the result, appeal of the assessee is dismissed.

Order pronounced in open Court on 16/11/2022

Sd/-
(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 16/11/2022
KARUNA, sr.ps

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai