

IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH, MUMBAI
BEFORE SHRI ABY T. VARKEY, JM AND SHRI S. RIFAUR RAHMAN, AM

आयकर अपील सं/ I.T.A. No. 1715/Mum/2020
(निर्धारण वर्ष / Assessment Year: 2008-09)

DCIT, CC-7(1) Room No. 653, Aayakar Bhavan, M. K. Road, Mumbai-400020.	बनाम/ Vs.	M/s. PAN India Network Ltd. 135, Continental Building, Dr. Annie Besant Road, Worli, Mumbai-400018.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACCN4197N		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
Revenue by:	Shri K. C. Seldamane (DR)	
Assessee by:	Shri Niraj Sheth	

सुनवाई की तारीख / Date of Hearing: 26/10/2022
घोषणा की तारीख /Date of Pronouncement: 16/11/2022

आदेश / O R D E R

PER ABY T. VARKEY, JM:

This is an appeal preferred by revenue against the order of the Ld. Commissioner of Income Tax (Appeals)- 49, Mumbai dated 10.02.2020. for the AY. 2008-09.

2. None appeared for the assessee. At the outset, we note that similar appeals against the assessee has been disposed off by this Tribunal vide order dated 28.09.2022 in Revenue appeals ITA. No. 641/Mum/2018 for AY. 2009-10, ITA No. 1181/Mum/2015 for AY. 2010-11 & ITA. No. 1638/Mum/2016 for AY. 2011-12 wherein the Tribunal held as under for AY. 2009-10 to AY. 2011-12 as under: -

“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.



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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 ld. 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.”

3. Respectfully following the Tribunal order in assessee’s own case (supra), we dismiss the appeal of revenue with the Caveat stated at para no. 5 supra.

4. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 16/11/2022.

Sd/-
(S. RIFAUR RAHMAN)
लेखा सदस्य / ACCOUNTANT MEMBER
मुंबई Mumbai; दिनांक Dated : 16/11/2022.
Vijay Pal Singh, (Sr. PS)

Sd/-
(ABY T. VARKEY)
न्यायिक सदस्य/JUDICIAL MEMBER



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आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**