

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “C” DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.As No.992, 993 & 994/DEL/2018
Assessment Years 2012-13, 2013-14 & 2014-15

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| Assistant Commissioner of Income Tax, Central Circle-2, New Delhi. | v. | M/s. International Recreation and Amusement Limited, Sector-10, Metro Walk, Near Rithala Metro Station, Rohini, New Delhi. |
| TAN/PAN: AACCI4901M | | |
| (Appellant) | | (Respondent) |

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|------------------------|----------------------------------|----|------|
| Appellant by: | Mohd. Gayasuddin Ansari, CIT(DR) | | |
| Respondent by: | None | | |
| Date of hearing: | 12 | 01 | 2023 |
| Date of pronouncement: | 12 | 01 | 2023 |

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed by the Revenue against the consolidated order of the Commissioner of Income Tax (Appeals)-XXVIII, New Delhi [‘CIT(A)’ in short] dated 09.11.2017 arising from the assessment orders all dated 30.12.2016 passed under Section 153A r.w. Section 143(3) of the Income Tax Act, 1961 (the Act) concerning AYs 2012-13, 2013-14 & 2014-15.

2. When the matter was called for hearing, none appeared for the assessee. It is seen from the record that multiple opportunities have been given to the assessee to defend its position. Consequently, the matter is proceeded *ex-parte*.

3. Ld. DR for the Revenue submitted that the assessee-company is under liquidation process and resolution plan has been approved.

4. In the light of the assertions made on behalf of the Revenue, the matter cannot proceed before the Tribunal in view of the overriding provisions of Insolvency and Bankruptcy Code, 2016. The Department shall be at liberty to revive the captioned appeal as and when the moratorium period is over or revival of company takes place.

6. In the result, the appeals of the Revenue are dismissed for statistical purposes.

Order pronounced in the open Court on 12/01/2023.

Sd/-
[KUL BHARAT]
JUDICIAL MEMBER
DATED: /01/2023
Prabhat

Sd/-
[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER