

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

SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER  
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER

IT(TP)A No. 2126/MUM/2017  
(Assessment Year: 2011-12)

M/s Varun Shipping Company Limited,  
Laxmi Building, 6, Shoorji Vallabhdas-  
Marg, Ballard Estate,  
Mumbai - 400001  
[PAN: AAACV1658C]

..... Appellant

Deputy Commissioner of Income Tax,  
5(3)(2),  
Aayakar Bhavan, Mumbai - 400021

Vs

..... Respondent

Appearances

For the Appellant/Assessee : None  
For the Respondent/Department : Shri Samuel Pitta

Date of conclusion of hearing : 27.12.2022  
Date of pronouncement of order : 17.01.2023

**ORDER**

**Per Rahul Chaudhary, Judicial Member:**

1. By way of the present appeal the Appellant has challenged the order, dated 27.12.2016, passed by the Ld. Commissioner of Income Tax (Appeals)-58, Mumbai [hereinafter referred to as 'the CIT(A)'] for the Assessment Year 2011-12 whereby the Ld. CIT(A) had partly allowed the appeal against the Assessment Order, dated 15.05.2015, passed under Section 143(3)(ii) read with Section 144C(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').
2. When the appeal was taken for hearing none appeared for the Appellant. A perusal of order sheet shown that this has been the case for several hearings. In response to the query from

the Bench, the Ld. Departmental Representative submitted that the Appellant was succeeded by Varun Global Ltd. and Varun Resource Ltd. under scheme of amalgamation and both the aforesaid companies are undergoing liquidation. We note that the appeal was filed in 2017 and none has appeared on behalf of the Appellant since then. The Interim Resolution Professional (IRP) and/or the Official Liquidator (OL) have not come on record. The Memorandum of Appeal in Form No.36 available in our record is the one signed by the erstwhile Director of the Appellant. The IRP/OL have not impleaded themselves in the present proceedings before the Tribunal by filing revised Form No.36. Hence, the present appeal in the present form is not maintainable. In view of the aforesaid, we dismiss the present appeal as not maintainable with a liberty given to IRP/OL to prefer Miscellaneous Application along with revised Form No. 36, if so desired, within the time prescribed under law.

3. In the result, the present appeal is dismissed.

Order pronounced on 17.01.2023.

*Sd/-*  
(Prashant Maharishi)  
Accountant Member

*Sd/-*  
(Rahul Chaudhary)  
Judicial Member

मुंबई Mumbai; दिनांक Dated : 17.01.2023  
*Alindra, PS*

**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