

**THE INCOME TAX APPELLATE TRIBUNAL  
DELHIBENCH 'E', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member**

**Sh. Yogesh Kumar US, Judicial Member**

**ITA No. 7771/Del/2018 : Asstt. Year : 2009-10**

M Tech Developers Pvt. Ltd., 144/2, Hari Nagar House, Ashram, Mathura Road, New Delhi-110014 (APPELLANT)	Vs	DCIT, Circle-16(1), New Delhi-110002 (RESPONDENT)
<b>PAN No. AAECM5065E</b>		

**Assessee by : Sh. Rohit Tiwari, CA  
Revenue by : Ms. Sarita Kumari, CIT DR**

<b>Date of Hearing: 06.12.2022</b>	<b>Date of Pronouncement: 09.02.2023</b>
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**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of Id. CIT(A)-42, New Delhi dated 12.09.2018.

2. At the outset, it was brought to our notice that the order of NCLT dated 31.03.2022, the para no. 26 of the said order reads as under:

*"26. The SRA has prayed for the reliefs and concessions as enumerated under the Resolution Plan approved by the CoC. From the plan approval date all inquiries, investigation and proceedings, whether civil or criminal, suits, claims, disputes, interests and damages in connection with the Corporate Debtor or the affairs of the Corporate Debtor, pending or threatened, present or future in relation to any period prior to the plan approval date, or arising on account of implementation of this Resolution Plan, shall stand*

*withdrawn, satisfied and discharged. From the date of approval of the 'Resolution Plan', the Resolution Applicant shall be legally authorized to seek appropriate orders from respective authorities / courts/tribunals for renewal of licenses/withdrawal/dismissal or abetment of the proceedings as the case may be."*

3. Owing to this, the appeal of the assessee becomes infructuous.

4. In the result, the appeal of the assessee is dismissed.  
Order Pronounced in the Open Court on 09/02/2023.

Sd/-

**(Yogesh Kumar US)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 09/02/2023**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**