

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'B' BENCH, KOLKATA**

**Before Shri Rajesh Kumar, Accountant Member  
&  
Shri Sonjoy Sarma, Judicial Member**

**I.T.A. Nos. 127, 128, 129, 130 & 131/KOL/2020  
Assessment Years: 2002-2003 to 2006-2007**

***Kilburn Chemicals Limited,.....Appellant  
8, Camac Street, Shantiniketan,  
16<sup>th</sup> Floor, Kolkata-700017  
[PAN: AAACK1427A]***

**-Vs.-**

***Assistant Commissioner of Income Tax,....Respondent  
Co. Circle-11(4), Chennai,  
Room No. 514, New Block,  
121, M.G. Road, Nungambakkam,  
Tamil Nadu-600034***

**Appearances by:**

*No one, appeared on behalf of the assessee  
Shri P.P. Barman, Addl. CIT, Sr.D.R., appeared on behalf  
of the Revenue*

**Date of concluding the hearing : June 14, 2023**

**Date of pronouncing the order: June 28, 2023**

**O R D E R**

**Per Bench:-**

The assessee is in appeals before the Tribunal against the orders of Id. Commissioner of Income Tax(Appeals)-4, Kolkata all dated 26.11.2019 for A.Ys. 2002-03 to 2006-07.

2. A letter was placed before the Bench on 12<sup>th</sup> June, 2023 written by the Authorized Signatory of the assessee-company, wherein it has been stated that the Corporate Insolvency Resolution Process (in short 'CIRP') was initiated in the case of appellant under the Insolvency and Bankruptcy Code, 2016 and subsequently the Resolution Plan of Meghmani Organics Limited ('Resolution Applicant') was approved by the Hon'ble National Company Law Tribunal vide order dated 16<sup>th</sup> December, 2021 a copy of which is attached as Annexure 1 & 2 of the said letter. It was stated in the said letter that prior to the date of the order, all the liabilities shall stand extinguished and hence these appeals become infructuous and may be allowed to be withdrawn.

3. The ld. D.R. did not oppose facts as narrated above in the written communication.

4. After considering the facts on record especially the letter dated 12.06.2023 and the order dated 16<sup>th</sup> December, 2021 passed by the NCLT, we find merit in the petition moved by the assessee's ld. Authorized Representative that all the liabilities prior to the date of order i.e. 16.12.2021 stand extinguished and hence, these appeals become infructuous and may be allowed to be withdrawn. Accordingly, we dismiss these appeals as withdrawn.

**5. In the result, all the appeals of the assessee are dismissed.**

Order pronounced in the open Court on 28<sup>th</sup> June, 2023.

Sd/-

**Sonjoy Sarma**  
**Judicial Member**

Sd/-

**(Rajesh Kumar)**  
**Accountant Member**

***Kolkata, the 28<sup>th</sup> day of June, 2023***

*Copies to : (1) Kilburn Chemicals Limited,  
8, Camac Street, Shantiniketan,  
16<sup>th</sup> Floor, Kolkata-700017*

*(2) Assistant Commissioner of Income Tax,  
Co. Circle-11(4), Chennai,  
Room No. 514, New Block,  
121, M.G. Road, Nungambakkam,  
Tamil Nadu-600034*

*(3) Commissioner of Income Tax(Appeals)-4,  
Kolkata;*

*(4) Commissioner of Income Tax-;*

*(5) The Departmental Representative*

*(6) Guard File*

*TRUE COPY*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***