

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'H': NEW DELHI  
BEFORE,  
SHRI KUL BHARAT, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.895/Del/2020  
(ASSESSMENT YEAR 2014-15)**

United Artlogistics Pvt. Limited B-601, Navin Apartments Plot No.13, Sec.5 Dwarka, New Delhi-110 075 PAN-AABCU 0337L	Vs.	Income Tax Officer Ward-27(1) New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Mr. Abhishek Jain, CA
Respondent by	Mr. Sunil Kumar Yadav, SR-DR

Date of Hearing	01/06/2023
Date of Pronouncement	29/08/2023

**ORDER**

**PER M. BALAGANESH AM:**

This appeal of the Assessee arises out of the order of the Learned Commissioner of Income Tax (Appeals)-9 New Delhi, [hereinafter referred to as 'Ld. CIT(A)'] in Appeal No.9/10786/2016-17 dated 10/10/2019 against the order passed by Income Tax

Officer, Ward-27(1), New Delhi (hereinafter referred to as the 'Ld. AO') u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') on 29/12/2019.

2. The only issue to be decided in this appeal is with regard to the disallowance made u/s 40(a)(ia) of the Act.

3. We have heard the rival submissions and perused the materials available on record. We find that the ld. AR at the outset filed a letter dated 01.06.2023 stating that proceedings u/s 10 of Insolvency and Bankruptcy Code , 2016 (IBC) has been initiated on the assessee company before Hon'ble National Company Law Tribunal (NCLT), consequent to which NCLT had granted moratorium in terms of section 14 of the IBC vide order dated 30.01.2023. We have gone through the same and find that as per section 14 of IBC, 2016, no proceedings against the corporate debtor (i.e. the assessee herein) could be pending before any court of law, **tribunal**, arbitration panel or other authority. Pursuant to the moratorium granted by NCLT, the Interim Resolution Professional, if any, had not impleaded before us in the present appellate proceedings to represent on behalf of the assessee company. Hence we hold that the appeal of the assessee is not

maintainable in the present format. Accordingly, the appeal of the assessee is hereby dismissed as not maintainable with liberty given to Interim Resolution Professional to implead himself on behalf of the assessee company, if he so desires.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 29<sup>th</sup> August, 2023.

Sd/-  
**(KUL BHARAT)**  
**JUDICIAL MEMBER**

Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 29/08/2023

*Pk/sps*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI