

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

I.T.A. Nos. 199 to 201/Asr/2019
Assessment Years: 2013-14 to 2015-16

M/s JRD International Pvt. Ltd 401 Krishna Apra Business Square Pitampura Delhi. **Vs.** Deputy Commissioner of Income Tax Central Circle, Amritsar

[PAN: AACCCJ 3153A]
(Appellant)

(Respondent)

Appellant by : Sh. Ashwani Kaliya, CA
Respondent by: Sh. Amit Jain CIT, DR

Date of Hearing: 23.08.2023
Date of Pronouncement: 25.08.2023

ORDER

Per Bench:

The captioned appeals are filed by the assessee against the separate orders of the Id. Commissioner of Income Tax (Appeals)-5, Ludhiana even dated 29.01.2019, in respect of Assessment Years: 2013-14 to 2015-16.

2. At the outset, the Ld. council for the assessee submitted that the assessee has filed petition before the National Company Law Tribunal (NCLT), Chandigarh Bench, Chandigarh for the admission of its cases and the petition has been admitted by the honourable NCLT and now the appeals of the assessee are to be handled by Sachin Garg, proprietor Deepak traders, shop number 31, first floor New Azad Mandi, Narela-110040, Delhi. A copy of the order of NCLT was filed on record for the ready reference. Accordingly, he requested that the captioned appeals me kindly be abated with the right to the assessee to revive the appeals.

3. Per Contra, the Ld. CIT (DR) has no objection to the request of the council of the assessee. However, he made a request that the department meant may be permitted to realise the demand out of the assets of the assessee company.

4. Having heard both the sides, perusal of record and impugned orders we find that petition before the National Company Law Tribunal (NCLT), Chandigarh Bench, Chandigarh for the admission of appellant assessee cases has been admitted by the honourable NCLT u/s 9(5)(i) of the Code wherein vide para 19, Mr. Parvinder Singh has been appointed as resolution professional under the provisions of section 16(5) of the code. Ld

AR also submitted that now the appeals of the assessee are to be handled by Sachin Garg, proprietor Deepak traders, shop number 31, first floor New Azad Mandi, Narela- 110040 with a request that the captioned appeals me kindly be abated with the right to the assessee to revive the appeal till appointment of new council to represent the appeals before the Tribunal. In view of that matter, we consider it deem fit that the appellate proceedings in the captioned three appeals of assessee may be abated till the date of the appointment of new council by the resolution professional. Accordingly, the captioned appeals stand abated with the right/permission to appellant to revive the appeals on appointment of the new council to represent the appeals before the Tribunal. At the same time, the department has right to realise the demand out of the assets of the appellant company.

5. In the backdrop of the above discussion, the subject appeals are disposed of in the terms indicated as above.

Order pronounced in the open court on 25.08.2023

Sd/-
(Anikesh Banerjee)
Judicial Member

Sd/-
(Dr. M. L. Meena)
Accountant Member

DOC

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:

- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T.

True Copy
By Order