

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'B' : NEW DELHI)
BEFORE SH. N.K.BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 3184/Del/2018
(Assessment Year : 2013-14)**

DCIT, Circle-27(1), New Delhi	Vs.	UM Green Lighting P. Ltd. 806 Devika Tower, 6 Nehru Place, New Delhi-110019 PAN : AABCU2552P
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Rajiv Bhatnagar, CA
Revenue by	Sh. Vivek Kumar Upadhyay, Sr. DR

Date of hearing:	14.09.2023
Date of Pronouncement:	21.09.2023

ORDER

PER ANUBHAV SHARMA, JM:

The appeal has been preferred by the Revenue against the order dated 19.01.2018 of CIT (A)-9, New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') arising out of an appeal before it against the order dated 30.03.2016 passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the ACIT, Circle-27(1), New Delhi (hereinafter referred as the Ld. AO).

2. Heard and perused the record.

3. Ld. AR pointed out at the outset that the assessee company is under insolvency proceedings. A copy of order dated 23.05.2023 in ITA no. 2340/Del/2019 for A.Y. 2015-16 was also relied to submit that Co-ordinate Bench has taken into consideration insolvency proceedings and dismissed the appeal of revenue.

4. Ld. DR did not dispute the facts. In the light of aforesaid, the Revenue's appeal **is dismissed**, with a liberty to get the appeal restored in case of any favourable order in the insolvency proceedings.

Order pronounced in the open court on 21st September, 2023.

Sd/-
(N.K.BILLAIYA)
ACCOUNTANT MEMBER

Date:- 21.09.2023

Binita, SR.P.S

Copy forwarded to:

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

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

AR, ITAT
New Delhi