

**Income Tax Appellate Tribunal
Delhi Bench "G": New Delhi
Before Shri M. Balaganesh, Accountant Member
and
Shri Anubhav Sharma, Judicial Member**

ITA No. 1201/Del/2019
(Assessment Year: 2013-14)
Sandeep Gupta, Vs. CIT,
1476, Sector-14, Faridabad
Faridabad, Haryana
(Appellant) (Respondent)
PAN: AEMPG2457H

Assessee by :	Shri Deepanshu Sinha, Adv
Revenue by:	Shri N. G. Joseph Ganste, CIT DR
Date of Hearing	03/10/2023
Date of pronouncement	05/10/2023

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 1201/Del/2019 for AY 2013-14, arises out of the order of the Pr. Commissioner of Income Tax, Faridabad [hereinafter referred to as 'Id. Pr. CIT', in short] dated 22.03.2018 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 05.11.2015 by the Assessing Officer, Income Tax Officer, Ward-22,(3), Faridabad (hereinafter referred to as 'Id. AO').
2. At the outset, the Id AR placed on record the order passed by Hon'ble National Company Law Tribunal (NCLT) dated 17.03.2022 wherein, Mr. Gurudev Bassi has been appointed as Insolvency Resolution Professional. This order has been passed by NCLT pursuant to an application made by the assessee on 24.08.2020 u/s 94 of Insolvency & Bankruptcy Code, 2016 (IBC) for initiation of Insolvency Resolution process. We find the assessee before us is an individual and the provisions of IBC, 2016 would apply to an individual also as per section 2(e) of IBC thereon. But we find that the present appeal

has been filed by the assessee in his individual capacity. Since, the assessee is under the clutches of NCLT and Insolvency Resolution Professional has been appointed by NCLT, the assessee would have to be represented only by the Insolvency resolution professional for impleading before any Court, Tribunal or legal forum. Hence, the present appeal filed by the assessee is not maintainable before us in the existing format. Accordingly, the same is liable to be dismissed as not maintainable. However, if the Insolvency resolution professional desires to implead himself in the appellate proceedings before this Tribunal to represent on behalf of the assessee by filing revised Form No. 36 thereon, this appeal shall get restored. With these observations, the appeal of the assessee is hereby dismissed as not maintainable.

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

Order pronounced in the open court on 05/10/2023.

-Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 05/10/2023
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi