

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'B': NEW DELHI**

BEFORE, SHRI M. BALAGANESH, ACCOUNTANT MEMBER

And

SHRI YOGESH KUMAR US, JUDICIAL MEMBER

**ITA Nos.1130 & 1131/DEL/2020
[Assessment Years: 2010-11 &2011-12]**

M/s C.N.C. Metal Forming Limited, 310-Mohan Place, Saraswati Vihar, L.S.C. Pitampura, New Delhi-110034	Vs	The Income Tax Officer, Ward-5(4), New Delhi
PAN-AAACC5996Q		
Assessee		Revenue

Assessee by	None
Revenue by	Sh. Vivek Kumar Upadhyay

Date of Hearing	20.12.2023
Date of Pronouncement	21.12.2023

ORDER

PER M. BALAGANESH AM,

These appeals of the assessee arise against the orders of Learned Commissioner of Income Tax (Appeals)-2 [hereinafter referred to as 'Ld. CIT(A)', in short], New Delhi in Appeal No.10253/17-18, dated 02.07.2019 for the Asst Year 2010-11 and Ld. CIT(A)-13, New Delhi, in Appeal No. TR/121/10020/17-18 dated 17.09.2019 for the Asst Year 2011-12, against the order of assessment passed u/s 143(3) for AY 2010-11, dated 28.12.2017 and for Assessment Year 2011-12 , u/s 144/143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 28.02.2014 by the ITO Ward-5(4) and ITO, Ward-3(2) (hereinafter referred to as 'Ld. AO').

2. None appeared on behalf of the assessee despite issuance of several notices. Hence, we proceed to dispose of these appeals on hearing the Ld. DR and based on materials available on record.

3. At the outset, we find that the Ld. DR placed on record, the evidence stating that the assessee company is under liquidation proceedings. We find that the official liquidator had not impleaded himself in the present appeals and accordingly, the appeals filed by the assessee before us in the present format are not maintainable. The assessee has not even bothered to come before us even to inform the name and address of the official liquidator who has been appointed in this case. Hence, in the absence of any information regarding the name and address of the official liquidator and considering the fact that the assessee company is indeed under liquidation proceedings, we deem it fit to dismiss these appeals as not maintainable in the present format, with liberty given to the official liquidator to file revised Form No.36 on behalf of the assessee company, if he so desires, in which event, these appeals shall get restored.

4. In the result, both the appeals of the assessee are dismissed in the abovementioned terms.

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

Sd/-
(YOGESH KUMAR US)
JUDICIAL MEMBER
Dated: 21.12.2023

Shekhar

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI