

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

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.3252/DEL/2023  
[Assessment Year: 2017-18]**

Hi Tech Grain Processing Private Limited-IN Liquidation, C/o- Mr. Chanchal Dua-Liquidator Arck Resolution Professionals LLP, 409, 4 <sup>th</sup> Floor, Ansal Bhawan, 16, KG Marg (Connaught Place), New Delhi-110001	Vs	The Assistant Commissioner of Income-tax, Circle-11(2), Delhi-110002
<b>PAN: AABCH3186L</b>		
Assessee		Revenue

Assessee by	Shri Upvan Gupta, Adv.
Revenue by	Shri T. James Singson CIT-DR

<b>Date of Hearing</b>	<b>15.02.2024</b>
<b>Date of Pronouncement</b>	<b>04.03.2024</b>

**ORDER**

**PER AMIT SHUKLA, JM,**

The aforesaid appeal filed by the assessee is against the order dated 07.10.2023 passed by National Faceless Appeal Centre (NFAC), Delhi, for the quantum of assessment passed under section 144(3) of the Income Tax Act, 1961 (hereinafter 'the Act') for Assessment Year 2017-18.

2. Before us, the learned counsel for the assessee submitted that the learned CIT (A) has dismissed the appeal of the assessee is not

maintainable and infructuous on the ground that Form-35 was not signed by the Official Liquidator. The Id. Counsel for the assessee submitted that form was actually signed by Chanchal Dua who is in fact Official Liquidator appointed by NCLT. In support, he has also filed a copy of NCLT order dated 05.05.2022, in IA/2014/2022 in Company Petition No.(IB)-2158(ND)/2019, wherein, following order has been passed:-

*“This is an application un behalf of the Liquidator for HI Tech Grain Processing Pvt. Ltd. under Rule 154 of the NCLT Rules 2016 for seeking rectification of order of this Tribunal dated 13.04.2022 in IA No.5033 of 2020. Ld. Counsel for the Liquidator has appeared and submitted that in order dated 13.04.2022 in paras 12(a) & 12(b) (page 6 & 7) the name of the Liquidator has been written as Mr. Chalal Dua. The correct name of the Liquidator is Mr. Chanchal Dua. He has requested to accordingly modify the order dated 13.04.2022. It transpires that inadvertently the name of Mr. Chanchal Dua in para 12(a) & 12(b) of the said order has been written as Mr. Chalal Dua. This Tribunal orders the correction in paras 12(a) & 12(b) in the order of the Tribunal dated 13.04.2022 wherein the name Mr. Chalal Dua appears, to be replaced by Mr. Chanchal Dua. The order is accordingly stands modified.”*

3. Thus, the learned CIT (A) was incorrect in holding that the appeal has not signed by the Official Liquidator and at least it should have confronted the same to the assessee to get it to seek clarification instead of treating the appeal is not maintainable. Accordingly, the order of the Ld. CIT(A) is set-aside and all the grounds raised before us are remanded back to the file of the learned CIT(A) to decide afresh in accordance with law after giving due and effective opportunity of hearing to the assessee.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 04<sup>th</sup> March, 2024.

**Sd/-**  
**[M. BALAGANESH]**  
**ACCOUNTANT MEMBER**

Dated: 04.03.2024

*MSK*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

**Sd/-**  
**[AMIT SHUKLA]**  
**JUDICIAL MEMBER**

Asst. Registrar,  
ITAT, New Delhi