

आयकर अपीलीय अधिकरण, कोलकाता पीठ “सी”, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA
श्री राजेश कुमार, लेखा सटस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

I.T.A. No. 1720/Kol/2019
Assessment Year: 2015-16

DCIT, CC-2(1), Kolkata	Vs.	M/s Amrit Hatcheries Pvt. Ltd. (PAN: AACCA 5987 F)
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	13.05.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	28.05.2024
For the Appellant/ निर्धारिती की ओर से	None
For the Respondent/ राजस्व की ओर से	Shri Sanjay Mukherjee, CITDR

ORDER / आदेश

Per Rajesh Kumar, AM:

This is the appeal preferred by the revenue against the order of the Ld. Commissioner of Income Tax (Appeals)-22, Kolkata (hereinafter referred to as the Ld. CIT(A)”) dated 30.04.2019 for the AY 2015-16.

2. At the time of hearing when the appeal was called up for hearing no one was present on behalf of the assessee to argue the case. The ld. CITDR submitted before the Bench that in the impugned case the assessee company has gone into liquidation and National Law Company Tribunal, Kolkata Bench vide order dated 25.02.2020 has

already passed the order appointing official liquidator and therefore the case may be decided accordingly.

3. With the assistance of Ld. D.R, we have perused the facts on record including the decision of NCLT, Kolkata vide order dated 25.02.2020. We find from the said decision that application u/s 9 of Insolvency and Bankruptcy Code, 2016 (in short I& B Code) read with Rule 6 of Insolvency and Bankruptcy Code (application to adjudicating authority) Rules, 2016 for initiation of corporate insolvency process against the assessee. In view of the said order of NCLT, the appeals of the revenue before us becomes not maintainable as all the litigation against or by the impugned assessee shall come to an end and all the dues/liability owed to Central Government by way of tax duty or any other cess would be extinguished. Accordingly we are inclined to dismiss the appeal of the revenue.

4. In the result, the appeal of the revenue is dismissed.

Order is pronounced in the open court on 28th May, 2024

Sd/-
(Pradip Kumar Choubey /प्रदीप कुमार चौबे)
Judicial Member/न्यायिक सदस्य

Sd/-
(Rajesh Kumar/राजेश कुमार)
Accountant Member/लेखा सदस्य

Dated: 28th May, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- DCIT, CC-2(1), Kolkata
2. Respondent- M/s Amrit Hatcharies, 158, Lenin Sarani, Kolkata-700013.
3. Ld. CIT(A)-22, Kolkata
4. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata