

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

**BEFORE SH. PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**I.T.A. No. 126/DEL/2014 (A.Y 2009-10)**

The DCIT Circle 6(1), Room No. 413, C. R. Building, I.P. Estate New Delhi <b>(APPELLANT)</b>	Vs.	M/s Magppie International Ltd. PD-4A, Pitampura, Delhi <b>PAN No. AACCM4988Q</b>  <b>(RESPONDENT)</b>
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**C.O No. 234/DEL/2014 (A.Y 2009-10)**

M/s Magppie International Ltd. PD-4A, Pitampura, Delhi <b>PAN No. AACCM4988Q</b> <b>(APPELLANT)</b>	Vs.	The DCIT Circle 6(1), Room No. 413, C. R. Building, I.P. Estate New Delhi  <b>(RESPONDENT)</b>
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<b>Assessee by :</b>	<b>None</b>
<b>Department by:</b>	<b>Sh. Subhra Chakraborty, CIT DR</b>

<b>Date of Hearing</b>	<b>26.06.2024</b>
<b>Date of Pronouncement</b>	<b>28.06.2024</b>

**ORDER****PER BENCH:**

The present appeal and Cross Objection are filed by the Revenue and the Assessee respectively for Assessment Year 2009-10 against the order of the Ld. Commissioner of Income Tax (Appeals)-IX, New Delhi, dated 28/10/2013.

2. None appeared for the assessee. The Ld. Departmental Representative brought to our notice that vide order dated 26/02/2020 passed by National Company Law Tribunal, New Delhi ('NCLT') in IB 2924/ND/2019, a Moratorium u/s 14 of the Insolvency and Bankruptcy Code 2016 (IBC Code 2016) has been imposed on the assessee. A copy of the order passed by the NCLT has been made available to the Bench.

3. Considering the fact that the NCLT, New Delhi, has imposed Moratorium on the Assessee Company, the present appeal filed by the Revenue and the Cross Objection of the Assessee will not survive. Therefore, both the Appeal filed by the Revenue and the

Cross Objection filed by the Assessee are dismissed with a liberty to the Department and the Assessee to file appropriate application if so advised to recall this order after conclusion of the proceedings under IBC Code, 2016 .

Order pronounced in the open court on 28<sup>th</sup> JUNE, 2024.

**Sd/-**

**( PRADIP KUMAR KEDIA )  
ACCOUNTANT MEMBER**

Dated : 28/06/2024

*R.N, Sr. PS\**

**Sd/-**

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

Copy forwarded to :

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

