

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B': NEW DELHI
BEFORE
SHRIPRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

ITA No.1035/Del/2022, A.Y.2017-18)

M/s. Foremost International Pvt. Plot No. 3618, DLF Phase-4 Gurgaon Haryana-122009 PAN : AAACF6820G (Appellant)	Vs.	PCIT, Faridabad Gurgaon, Haryana (Respondent)
--	-----	---

Appellant by	None
Respondent by	Shri Surender Pal, CIT-DR

Date of Hearing	10/10/2024
Date of Pronouncement	23/10/2024

ORDER

PER YOGESH KUMAR U.S., JM:

This appeal is filed by the Assessee against the order of Learned Pr. Commissioner of Income Tax, Faridabad ["Ld. PCIT", for short], dated 20/03/2022 for the Assessment Year 2017-18.

2. None appeared for the Assessee. A letter found on record filed by the Authorized Representative (for short 'AR') along with copy of the order of National Company Law Tribunal in CP(IB) No. 56/CHD/HRY/2019 passed u/s 19 of the Insolvency and Bankruptcy Code, 2016, informing that

Interim Resolution Professional ('IPR' for short) for conducting CIRP has been appointed. The ld. DR though filed a written submission on merits by relying certain judgments, however did not dispute the fact of appointing Interim Resolution Professional and also effecting the moratorium.

3. Considering the fact that NCLT in CP(IB) No. 56/ CHD/HRY/2019 passed an order dated 10/11/2022 u/s 19 of the Insolvency and Bankruptcy Code, 2016, the present appeal filed by the Assessee will not be maintainable. Accordingly, the appeal filed by the Assessee in ITA No. 1035/Del/2022 is dismissed with the liberty to Assessee/Department/IPR to file application to recall the present order if so required/advised.

Order pronounced in open Court on 23rd October, 2024

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated: 23/10/2024
Binita/R.N, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI

