

**THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA No. 176/Del/2019
(Assessment Year 2006-07)**

Ballarpur Industries Ltd. First India Place Tower ‘C’ Mehrauli Gurgaon Road, Gurgaon, Haryana-122002	Vs.	The Income Tax Officer- TDS Ward-1(1)(2) International Taxation New Delhi – 110002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAACB5343E		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Krishna Kumar Mishra, Sr. DR

Date of Hearing	11.11.2024
Date of Pronouncement	14.11.2024

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the assessee is directed against the order dated 01.10.2018 passed by the CIT(A)-42, New Delhi, arising out of the order dated 05.03.2009 passed by the ITO, TDS-I(1)

International Taxation, Delhi, under Section 201(1) & 201(1A) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for Assessment Year 2006-07.

2. None appeared on behalf of the assessee at the time of hearing of the appeal. However, the Ld. D.R submitted a copy of the order passed by the Coordinate Bench in ITA No.177/Del/2019 & ITA No.178/Del/2019 for Assessment Year 2007-08 & 2008-09 respectively in assessee's own case whereby and whereunder both the appeals stood dismissed in view of the judgment passed on 17.01.2020 by the National Company Law Tribunal, where the said Tribunal under Section 7 of the Insolvency and Bankruptcy Code, 2016 (IBC) granted moratorium in terms of Section 14 of the said Code.

3. Having regard to the said moratorium declared by the NCLT since no proceeding in any Court of Law, Tribunal etc. can continue those appeals stood dismissed. As the said order passed by the NCLT covers assessee's case this appeal for A.Y. 2006-07 the instant appeal is also dismissed. However, liberty is granted to the parties to seek revival of appeal in the event the order of NCLT is reversed and/or modified by the higher judicial forum in the interest of justice. Hence, the assessee's appeal is dismissed for statistical purposes.

4. Assessee's appeal is, thus, dismissed for statistical purposes.

Order pronounced in the open court on 14.11.2024

Sd/-

(Naveen Chandra)
ACCOUNTANT MEMBER

Dated 14.11.2024

PS: Rohit

Copy forwarded to:

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

Sd/-

(Madhumita Roy)
JUDICIAL MEMBER

ASSISTANT REGISTRAR

ITAT NEW DELHI