

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'I' NEW DELHI
BEFORE PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR US, JUDICIAL MEMBER
ITA No.6/DEL/2018
Assessment Year: 2013-14**

UNITECH ACACIA PROJECTS PRIVATE LIMITED, 6, COMMUNITY CENTRE, SAKET, NEW DELHI-110017	Vs.	ACIT, CIRCLE-27(1), NEW DELHI
PAN :AAACU9453C		
(Appellant)		(Respondent)

**ITA No.7/DEL/2018
Assessment Year: 2013-14**

UNITECH HI-TECH DEVELOPERS LIMITED, 6, COMMUNITY CENTRE, SAKET, NEW DELHI-110017	Vs.	ACIT, CIRCLE-27(1), NEW DELHI
PAN :AAACU8064B		
(Appellant)		(Respondent)

Assessee by	Shri D C Garg, CA
Department by	Shri Dharam Veer Singh, CIT(DR)

**ITA No. 9004/DEL/2019
Assessment Year: 2015-16**

UNITECH LIMITED, 6, COMMUNITY CENTRE, SAKET, NEW DELHI-110017	Vs.	ACIT, CIRCLE-27(1), NEW DELHI
PAN :AAACU1482H		
(Appellant)		(Respondent)

Assessee by	Shri Rishabh Malhotra, Advocate
Department by	Shri Dharam Veer Singh, CIT(DR)

Date of hearing	27.11.2024
Date of pronouncement	28.11.2024

ORDER**PER BENCH**

In the above appeals the Assesseees have challenged final orders of the Assessing Officer dated 27.10.2017, 31.10.2017 and order dated 30.10.2019 respectively which were passed consequent to directions of the DRP.

2. The Learned Counsels for the Assesseees submitted that the Hon'ble Supreme Court in Civil Appeal No.10856/2016 and connected matters, vide Judgment dated 21.01.2020, ordered for moratorium on the Assessee company, therefore submitted that suitable order may be passed considering the judgment of the Supreme Court(Supra).

3. Per Contra Learned DR submitted that the appeals of the Assesseees would be maintainable if the moratorium imposed by the Supreme Court are lifted. Thus, submitted that a liberty may be reserved to contest the matter on merits in case of lifting of the moratorium by the Supreme Court.

4. We have considered the submissions made by both the parties and also gone through the order of the Supreme Court in Civil Appeal No. 10856/2016 dated 21.01.2020. Hon'ble Supreme Court, while ordering for the moratorium on the Assesseees at page-35 para(vii) held as under:

“(viii) Pending further orders of this Court, there shall be a moratorium against the institution of proceedings against Unitech Limited and its subsidiaries. The moratorium shall also extend to existing proceedings against the company as well as the enforcement of orders that may have been passed against the company.”

5. The Hon’ble Supreme Court vide order dated 21.01.2020 ordered for moratorium period on the Assessee companies, thus consequent to the said Judgment of the Hon’ble Supreme Court the present appeals filed by the Assessee are not maintainable and liable to be dismissed. Accordingly, we dismiss the appeals filed by the Assessee with the liberty to Assessee/department to seek for restoration of the above Appeals on lifting of the moratorium period ordered by the Hon’ble Supreme Court or any other change of circumstances.

6. Accordingly, the appeal in ITA Nos. 6 & 7/Del/2018 and ITA No.9004/Del/2019 are dismissed *in-limine*.

Order pronounced in the open court on 28th November, 2024.

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER
Dated: 28/11/2024

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

DP/SPS

Copy forwarded to:

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

ASSISTANT REGISTRAR, ITAT, NEW DELHI