

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : F : NEW DELHI

BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.1919/Del/2020
Assessment Year: 2001-02

RCI Industries & Technologies Ltd., Vs DCIT,
B-97, All Heavens Building, Circle-19(1),
Wazirpur Industrial Area, New Delhi..
Wazirpur,
Delhi – 110 052.

PAN: AAACR5727Q

(Appellant)

(Respondent)

Assessee by : None
Revenue by : Ms Harpreet Kaur Hansra, Sr.DR
Date of Hearing : 25.11.2024
Date of Pronouncement : 25.11.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 28.08.2020 of the Commissioner of Income-tax (Appeals), Delhi-38 (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in Appeal No.CIT(A), Delhi-38/10440/2018-19 arising out of the appeal before it against the order dated 31.03.2004 passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by the ACIT, Central Circle-16, New Delhi (hereinafter referred to as the Ld. AO).

2. None appeared for the assessee when the case was called for hearing and the notices have been issued for today through RPAD and report is received, that the has left the given address. Ld. DR was heard.

3. On perusal of the record, we find that on 09.04.2024, the following order was made:-

“Ld. R.P. submits that the assessee company is under IBC proceedings. No claim has been received on behalf of the Revenue regarding A.Y. 2001-02. We have heard Ld. R.P. The Revenue is granted liberty for approaching the R.P. for making its claim before NCLT in accordance with Law. Appeal is adjourned sine die.”

4. Thereafter, appeal has been again listed for hearing and notice issued. We find that there is an order dated 25.11.2022 by NCLT Delhi Bench in IB-2688/ND/2019 on record wherein moratorium order has been passed.

5. We have gone through the grounds of appeal and the impugned orders. In the absence of any representation, from the RP and considering the fact that admittedly revenue is not pressing the demand for relevant FY in IBC proceedings, the appeal is not left with any consequences to flow and dismissed, being infructuous.

Order pronounced in the open court on 25.11.2024.

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 25th November, 2024.

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Copy forwarded to:

1. Appellants
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi