

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G": NEW DELHI**

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA Nos. 3580 & 3604/DEL/2024
A. Yrs: 2013-14 & 2014-15**

Shefali Bansal, X-603, 6th Floor, Sidhartha Apartments, MP Enclave, Pitampura, New Delhi-110034. PAN: AFCPB 0407 M	<u>Vs</u>	DCIT, Central Circle-16, New Delhi.
APPELLANT		RESPONDENT

**ITA Nos. 3581 & 3605/DEL/2024
A. Yrs: 2013-14 & 2014-15**

Surender Kumar Bansal, X-603, 6th Floor, Sidhartha Apartments, MP Enclave, Pitampura, New Delhi-110034. PAN: AFCPB 0399 G	<u>Vs</u>	DCIT, Central Circle-16, New Delhi.
APPELLANT		RESPONDENT

Assessee represented by	Shri Nirbhay Mehta, Adv.
Department represented by	Shri Mahesh Kumar, CIT(DR)
Date of hearing	20.01.2026
Date of pronouncement	28.01.2026

ORDER

PER BENCH:

The captioned appeals, preferred by the assessee, are directed against separate orders of the Ld. CIT(Appels)-28, New Delhi in proceedings under

Section 153A/143(3) of the Income Tax Act, 1961 (herein after referred to as the “Act”). Relevant details are tabulated as under:

Sl. No./Assessee's name/ ITA No. /assessment year	Order appealed against	AO's order(s)
1. Shefali Bansal ITA No. 3580/Del/2024 (A.Y. 2013-14)	CIT(A)-28, New Delhi - order dt. 07.06.2024 [DIN: ITBA/APL/ M/250/2024-25/1065477247(1)]	ACIT, CC-16, N. Delhi-Order dt. 17.09.2018.
2. Shefali Bansal ITA No. 3604/Del/2024 (A.Y. 2014-15)	CIT(A)-28, Delhi - order dt. 11.06.2024 [DIN: ITBA/APL/ M/250/2024-25/1065552703(1)]	DCIT, CC-16, N. Delhi-Order dt. 17.09.2018
3. Surender Kumar Bansal ITA No. 3581/Del/2024 (A.Y. 2013-14)	CIT(A)-28, Delhi - order dt. 07.06.2024 [DIN: ITBA/APL/ M/250/2024-25/10654763241(1)]	DCIT, CC-16, N. Delhi-Order dt. 17.09.2018
4. Surender Kumar Bansal ITA No. 3603/Del/2024 (A.Y. 2014-15)	CIT(A)-28, Delhi - order dt. 11.06.2024 [DIN: ITBA/APL/ M/250/2024-25/1065553562(1)]	DCIT, CC-16, N. Delhi-Order dt. 17.09.2018

All these appeals were taken up analogously for hearing and are being disposed of by a single composite order for the sake of convenience.

2. Heard the respective submissions made on behalf of the respective parties and perused the entire materials available on record.

3. Having regard to the order delivered on 08.01.2026, by the National Company Law Tribunal, Court-III (Special Bench), (“NCLT”) in the matter of Central Bank of India v. Mrs. Shefali Bansal and Central Bank of India v. Mr. Surender Kumar Bansal – IA-5752/2024 in IB-382(ND)/2024 & IA-5744/2024 in IB-383(ND)/2024, filed by the Resolution Professional, recommending admission of IB-382(ND)/2024 & IB-383(ND)/2024 filed by the Central Bank of India for initiation of PIRP qua the Personal Guarantor Ms. Shefali Bansal and Mr. Surender Kumar Bansal who stood as Personal Guarantors qua the financial facility extended by the Financial Creditor to Corporate Debtor namely M/s S.S.K. Trading Pvt. Ltd., admitting with a direction of to commence moratorium in

relation to all the debts of the applicants and further that during the moratorium period of 180 days – (a) any pending legal action or proceedings in respect of any debt qua the applicant shall be deemed to have been stayed; (b) the creditors shall not initiate any legal action or legal proceedings in respect of any debt qua the Respondents; and (c) the debtors shall not transfer, alienate, encumber or dispose of any of the assets or his legal right or beneficiary interest therein, the instant appeals preferred by the assessee(s) cannot be proceeded with and therefore, dismissed. However, the assessee(s) would be at liberty to take appropriate steps to file fresh appeals, if so advised, on the final outcome of the proceedings before the NCALT. We order accordingly.

5. In the result, assessee's appeals are dismissed.

Order pronounced in open court on 28.01.2026.

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-

(MS. MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 28.01.2026.

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI