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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **ITA 772/2017**

PRINCIPAL COMMISSIONER OF
INCOME TAX (CENTRAL)-2

..... Appellant

Through: Mr.Sanjay Kumar, Mr.Rahul
Chaudhary, Advocates.

Versus

TIRUPATI INFRA PROJECTS PVT.LTD.

..... Respondent

Through: Mr.P.C.Yadav, Advocate with
Ms.Neha Gupta, Advocate.

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH**

ORDER

27.09.2017

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1. At the outset, the learned counsel for the Respondent points out that there is a moratorium ordered by the National Company Law Tribunal (NCLT) by its order dated 3rd July, 2017 under Section 7 of the Insolvency and Bankruptcy Code, 2016.

2. In that view of the matter, the present appeal cannot be entertained. It would be open to the Revenue to revive the appeal subject to the orders of the NCLT.

3. The appeal is disposed of.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 27, 2017/‘anb’