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

\+ ITA 1484/2018 & CM Appl. 54335/2018

THE PR. COMMISSIONER OF
INCOME TAX -CENTRAL-3 ..... Appellant

Through: Ms. Vibhuti, Jr. Std. Counsel with Mr. Tapendre Sankhla, Adv.

versus

AMR INFRASTRUCTURE LTD. ..... Respondent

Through: Mr.Abhishek Anand, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

% **11.02.2019**

It is contended on behalf of the assessee/respondent that by an order of the National Company Law Tribunal dated 10.05.2018, [C.P. No. IB-02(PB)/2017], the insolvency petition was admitted and that by the subsequent order dated 08.10.2018, the period was extended [by exclusion of 113 days from the CIR process].

It is evident that on account of the above developments arising out of Section 33 of the Insolvency and Bankruptcy Code, 2016, the present proceedings cannot be continued. This position was explained in *Principal Commissioner of Income Tax-6, New Delhi v. Monnet Ispat & Energy Ltd.* [ITA 533 to 552 and 554 of 2017 decided on 04.09.2017]. In these circumstances, the appeal is dismissed; however, it is open to the Revenue to seek appropriate orders for revival of the proceedings, in case the occasion so arises at a later stage.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 11, 2019/*'pv'*