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

% *Decision delivered on: 21.12.2023*

+ **ITA 329/2022**

PR. COMMISSIONER OF INCOME TAX -1 Appellant
Through: Mr Aseem Chawla, Senior Standing
Counsel with Ms Pratishtha and Mr
Aditya Gupta, Advocates.

versus

AMRAPALI SILICON CITY PVT. LTD. Respondent
Through: None.

(5)

+ **ITA 337/2022**

PR. COMMISSIONER OF INCOME TAX -1 Appellant
Through: Mr Aseem Chawla, Senior Standing
Counsel with Ms Pratishtha and Mr
Aditya Gupta, Advocates.

versus

AMRAPALI SILICON CITY PVT. LTD. Respondent
Through: None.

(6)

+ **ITA 340/2022**

THE PR. COMMISSIONER OF INCOME TAX -1 Appellant
Through: Mr Aseem Chawla, Senior Standing
Counsel with Ms Pratishtha and Mr
Aditya Gupta, Advocates.

versus



AMRAPALI SILICON CITY PVT. LTD.

..... Respondent

Through: None.

(7)

+ **ITA 341/2022**

PR. COMMISSIONER OF INCOME TAX -1 Appellant

Through: Mr Aseem Chawla, Senior Standing Counsel with Ms Pratishtha and Mr Aditya Gupta, Advocates.

versus

AMRAPALI SAPPHIRE DEVELOPERS
PVT LTD

..... Respondent

Through: None.

(8)

+ **ITA 343/2022**

PR. COMMISSIONER OF INCOME TAX -1 Appellant

Through: Mr Aseem Chawla, Senior Standing Counsel with Ms Pratishtha and Mr Aditya Gupta, Advocates.

versus

AMRAPALI SAPPHIRE DEVELOPERS
PVT LTD

..... Respondent

Through: None.

(9)

+ **ITA 345/2022**

PR. COMMISSIONER OF INCOME TAX -1 Appellant

Through: Mr Aseem Chawla, Senior Standing Counsel with Ms Pratishtha and Mr Aditya Gupta, Advocates.

versus



AMRAPALI SAPPHIRE DEVELOPERS
PVT LTD

..... Respondent

Through: None.

(10)

+ **ITA 646/2023 & CM APPL. 60497/2023**

PR COMMISSIONER OF INCOME TAX,
DELHI 1

..... Appellant

Through: Mr Sanjeev Menon, Standing
Counsel.

versus

M/S AMRAPALI LEISURE VALLEY DEVELOPERS
PVT LTD

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

1. These appeals concern Assessment Years (AYs) 2011-12 [ITA No. 329/2022], 2014-15 [ITA No. 337/2022], 2012-13 [ITA No. 340/2022], 2011-12 [ITA No.341/2022], 2010-11 [ITA No. 343/2022], 2012-13 [ITA No. 345/2022] and 2011-12 [ITA No. 646/2023].

2. While ITAs 329/2022, 337/2022, 340/2022 assail the order dated 17.03.2021 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"], ITA 341/2022, 343/2022 and 345/2022 assail the order dated 08.04.2021 and ITA 646/2023 assails the order dated 17.06.2021.

2.1. In the orders dated 08.04.2021 and 17.06.2021, the Tribunal has relied upon the order dated 17.03.2021 and dismissed the appeals filed by the



assessee and the revenue in view of the respondent/assessee undergoing Corporate Insolvency Resolution Process (CIRP).

3. We have been informed several times by the learned counsels appearing on behalf of the appellant/revenue that the respondents/companies, which are the part of the Amrapali Group, are undergoing insolvency proceedings.

4. We have also asked counsel for the appellant/revenue time and again as to the person upon whom notice needs to be served.

5. It was also conveyed to us that proceedings *qua* Amrapali Group are being looked at by the Supreme Court.

6. Since more than one year has passed without definite information, we are inclined to close the instant appeals, with liberty to the appellant/revenue to approach the court for revival, albeit as per law, as and when they obtain clarity in the above-captioned matters.

7. Consequently, the pending applications concerning condonation of delay in re-filing the appeal (i.e., CM APPL. 60497/2023 in ITA 646/2023) shall stand closed.

RAJIV SHAKDHER
JUDGE

GIRISH KATHPALIA
JUDGE

DECEMBER 21, 2023

MS