IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 4705 OF 2014

COMMISSIONER OF INCOME TAX **Appellant(s)**

VERSUS

MOSER BAER INDIA LTD. **Respondent(s)**

WITH

CIVIL APPEAL NO. 4704 OF 2014

O R D E R

The Official Liquidator has filed a report that the Respondent-Company (Moser Baer India Ltd.) is not financially viable and is under liquidation in proceedings pending before the National Company Law Tribunal. Even if the Appellant-Revenue were to succeed, the Official Liquidator is not in a position to pay the tax amount involved in these appeals.

Indisputedly, the respondent-Company has gone in liquidation. The Company in liquidation is not in a position to pay its outstanding dues including taxes. Moreover, the tax effect in the concerned appeals is just over Rs.2,00,00,000/-(Rupees Two Crore Only).

Signature Not Verified
Digitally signed by NEETU KHAJURIA
Date: 2019.10.17 17:09:03 IST
Reason:

Taking overall view of the matter, we deem it appropriate to dispose of these appeals, leaving the question of law open, to be decided in appropriate case. Ordered accordingly.

Pending applications, if any, stand disposed of.

….....J
(A.M. KHANWILKAR)

….....J
(DINESH MAHESHWARI)

….....J
(SANJIV KHANNA)

New Delhi
July 21, 2020

ITEM NO.103 Virtual Court 3 SECTION XIV-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No(s). 4705/2014

COMMISSIONER OF INCOME TAX Appellant(s)

VERSUS

MOSER BAER INDIA LTD. Respondent(s)

([AT TOP]]MR. DEVENDRA SINGH , ADVOCATE HAS FILED VAKALATNAMA /APPEARANCE ON BEHALF OF OFFICIAL LIQUIDATOR.)

WITH
C.A. No. 4704/2014 (XIV-A)

Date : 21-07-2020 This appeal was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE A.M. KHANWILKAR
HON'BLE MR. JUSTICE DINESH MAHESHWARI
HON'BLE MR. JUSTICE SANJIV KHANNA

For Appellant(s)
Mr. N. Venkataraman, Ld. ASG
Mr. Arijit Prasad, Sr. Adv.
Mr. O.P. Shukla, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s)
Ms. Kavita Jha, AOR

For Official Liquidator Mr. Sanchar Anand, Adv.
Mr. Devendra Singh, AOR

UPON hearing the counsel the Court made the following
O R D E R

The Civil Appeals are disposed of in terms of the signed order.

Pending applications, if any, stand disposed of.

(DEEPAK SINGH) (VIDYA NEGI)
COURT MASTER (SH) COURT MASTER (NSH)
[Signed order is placed on the file]