

**IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI**  
**PRINCIPAL BENCH**

**Item No. 8**  
**(IB)-275(ND)/2019**

**IN THE MATTER OF:**

Central Bank of India

.... Applicant/petitioner

Vs.

M/s. Abhinav Steel & Power Pvt. Ltd.

.... Respondent

**Order under Section 7 of Insolvency & Bankruptcy Code, 2016 (CIRP)**

**Order delivered on 13.02.2020**

**Coram:**

**SHRI B.S.V. PRAKASH KUMAR**  
**HON'BLE ACTG. PRESIDENT**

**SH. S. K. MOHAPATRA**  
**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the RP

Mr. Abhishek Singh, Proxy counsel for RP

**ORDER**

**CA-1182(PB)/2020**

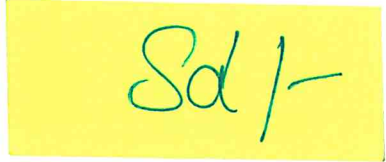
On looking at this application it being filed under Section 60(5) of the Insolvency & Bankruptcy Code read with Rule 11 of NCLT against Assistant Commissioner of Income Tax Commissioner of Income Tax (Appeal) on the ground that for this Authority having passed assessment order dated 16.12.2019 in appeal No. CIT (A), Delhi 23/10285/2018-19 (Manual Appeal Register No. 258/2018-19) during moratorium period, the RP has sought for quashing of the said order.

On the submissions made by this applicant, on looking at Section 14 of Insolvency & Bankruptcy Code, 2016 it appears that institution or commencement of suits or proceedings against the corporate debtor shall be prohibited during the moratorium period, but it has not been mandated that such orders shall be



quashed, therefore, the respondent is directed not to give any effect to those orders during CIRP period.

Accordingly this application is hereby disposed of.



**(B.S.V PRAKASH KUMAR)  
ACTG. PRESIDENT**



**(S. K. MOHAPATRA)  
MEMBER (TECHNICAL)**

13.02.2020  
Ritu Sharma