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

\+ ITA 511/2016 & C.M.Nos.27560-27561/2016

COMMISSIONER OF INCOME TAX(CENTRAL)-II

..... Appellant

Through: Mr.Ruchir Bhatia, Sr.Standing Counsel and Mr.Puneet Rai, Jr.Standing Counsel.

versus

SPN MILK PRODUCTS INDUSTRIES PVT. LTD.

..... Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% **08.08.2016**

In this appeal filed under Section 260-A of the Income Tax Act, the Revenue urges that the Income Tax Appellate Tribunal (ITAT) fell into error in holding the order of assessment made against the original company (SPN Milk Products Industries Pvt.Ltd.) which was subsequently amalgamated with M/s Sanskar Projects and Housing Ltd.) as erroneous.

The facts pertinent to the said issue are that during the pendency of block assessment, the original assessee was amalgamated with M/s Sanskar Projects and Housing Limited. The orders of the lower authorities disclosed that this fact was brought to the notice of the Revenue which proceeded in computing the assessment against the original assessee though no longer in existence. The

Commissioner upheld the contentions of the transferee company – which was confirmed by the ITAT.

The question of law sought to be urged is covered by several decisions of this court including ***Spice Entertainment Ltd. vs. CIT*** ITA No.475/2011 decided on 03.08.2011 and ***CIT vs. Micron Steels P. Ltd.*** (2015) 372 ITR 386 (Delhi).

Given that the question of law is covered and further that as against the same assessee the revenue had suffered dismissal in a previous decision of this court for the previous assessment year in ITA No.239/2016, this court finds no merit in the appeal. The appeal along with the pending applications is consequently dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

AUGUST 08, 2016
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