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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 415/2018 & CM APPL. 13876/2018**

PRINCIPAL COMMISSIONER OF INCOME TAX – 7

..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

OXIGEN INFOVISION PVT. LTD.

..... Respondent

Through: Mr. Satyen Sethi and Ms. Gargi
Sethee, Advocates.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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11.04.2018

The Revenue appeals the concurrent findings of the lower Appellate Authorities which held that the assessment made in the name of a non-existing company (Oxygen Infovision Pvt. Ltd.) was void and invalid. That entity had amalgamated with Oxygen Services India Pvt. Ltd. w.e.f. 01.07.2008.s

The ITAT followed the decision of this Court in '*Spice Infotainment Ltd. vs. Commissioner of Income Tax*', (2012) 247 CTR 500 (Del.) and subsequent decisions that it had followed.

No question of law arises. The appeal is dismissed along with pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 11, 2018/nn