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

\+ **<u>ITA 70/2018</u>**

PR. COMMISSIONER OF INCOME TAX -6, NEW DELHI
..... Appellant

versus

DHARA VEGETABLE OIL & FOODS CO. LTD. (NOW MERGED WITH MOTHER DAIRY FRUIT & VEGETABLE LTD.)
..... Respondent

<u>ITA 71/2018 and CM APPL. 2781/2018</u>

PR. COMMISSIONER OF INCOME TAX-6, NEW DELHI
..... Appellant

versus

DHARA VEGETABLE OIL & FOODS CO. LTD.(NOW MERGED WITH MOTHER DAIRY FRUIT & VEGETABLE LTD.)
..... Respondent

Present : Mr. Asheesh Jain, Sr. Standing Counsel with Mr. Shahrukh Ejaz, Adv. for the appellant.
Ms. Shashi M. Kapila, Mr. R.R. Maurya, Mr. Sushil Kumar, Mr. Siddharth Kapila and Mr. Pravesh Sharma, Advs. for the respondent.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

<u>O R D E R</u>

% 23.01.2018

The question sought to be urged in these appeals by the Revenue is with respect to the validity of the assessment completed by the Assessing Officer (AO) in the context of merger and amalgamation of the original assessee with another entity i.e. Mother

Dairy Fruits and Vegetables Ltd. The original assessee was known as Dhara Vegetable Oil & Foods Co. Ltd. At the relevant time, its scheme for amalgamation was accepted by High Court. The assessment however, was completed in the name of original (non-existent entity). The assessment for that reason was held to be void by Income Tax Appellate Tribunal (IAT), which followed the judgment of this Court in *Spice Infotainment Ltd. Vs CIT,* (2012) 247 CTR (Del) 500 and other cases. This Court is of the opinion that no substantial question of law arises because the ITAT merely followed the reasoning and the decision of this Court. The appeals are therefore, dismissed alongwith the pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 23, 2018

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