$~25

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

\+ ITA 18/2018

PR. COMMISSIONER OF INCOME TAX-6, NEW DELHI

..... Appellant

Through: Mr. Asheesh Jain, Sr. Standing Counsel with Ms. Gunjan Varshney, DGT 16(1), Circle-VI, Delhi.

versus

MARUTI SUZUKI INDIA LIMITED (SUCCESSOR OF SUZUKI POWERTRAIN INDIA LIMITED) ..... Respondent

Through: Mrs. Kavita Jha, Advocate.

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

O R D E R

% 09.01.2018

The Revenue's appeal in this case questions the order of the Income Tax Appellate Tribunal ('ITAT'). The Tribunal had ruled that the assessment made, in the name of Suzuki Power Train India Limited, was a nullity since the entity was no longer in existence and was subjected to an approved scheme for amalgamation; the transferee company was amalgamated with Maruti Suzuki India Limited. This Court notices that for A.Y. 2011-12, on the same facts, the assessment was held to be invalid – a decision, that was ultimately upheld by this Court in the *Pr. Commissioner of Income Tax-6, New Delhi vs. Maruti Suzuki India Limited (Successor of Suzuki*

Powertrain India Limited, (2017) 397 ITR 681 (Del.). For the same reasons, no question of law arises in this case.

The appeal is therefore dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 09, 2018
nn