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

+ **ITA 160/2019**

THE PR. COMMISSIONER OF INCOME TAX -5 Appellant

Through: Mr. Ajit Sharma, Sr. Counsel with
Ms. Priya and Mr. Ashotosh,
Advocates

versus

JCB INDIA LTD. Respondent

Through: Mr. Mayank Nagi and Mr. Tarun
Singh, Advocates

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE TALWANT SINGH

ORDER

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21.08.2019

CM APPL. 7147/2019(Delay)

1. For the reasons explained in the application, the delay in re-filing the appeal is condoned and the application is allowed.

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2. This appeal by the Revenue is against an order dated 12th December 2017 passed by the ITAT in ITA No. 6359/Del/2012 for the Assessment Year (AY 2008-09).

3. The short question raised by the Revenue is whether the ITAT was right in holding that the assessment order having been framed in name of an

amalgamated company which was not in existence at the time of the order, was invalid.

4. The said question stands answered against the Revenue by the judgment of the Supreme Court in ***Principal Commissioner of Income Tax vs. Maruti Suzuki India Ltd. (2019) 10 SCALE 21.***

5. In that view of the matter, no substantial question of law arises. The appeal is dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 21, 2019

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