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

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\+ **ITA 73/2019**

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL)-2 ..... Appellant

Through: Mr Raghvendra Singh, Senior Standing Counsel and Mr Vipul Agrawal, Junior Standing Counsel for Revenue.

versus

M/S MAHAGUN REALTORS (P) LTD ..... Respondent

Through: Mr Rohit Kumar Gupta, Ms Monika Ghai and Ms Vinita Joshi, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

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

% **21.08.2019**

<u>CM 3933/2019 (delay)</u>

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

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2.This is an appeal by the Revenue against an order dated 16th July, 2018 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.3664/Del./2012 for the Assessment Year ('AY') 2006-07.

3. The issue sought to be raised by the Revenue is whether the ITAT erred in holding that the Assessing Officer ('AO') had passed the assessment order in the name of a non-existent company, without appreciating the fact that it had been passed in the name of M/s Mahagun Realtors (P) Ltd. which had, consequent upon amalgamation, prior to the framing of the assessment,

amalgamated with M/s Mahagun India (P.) Ltd.

4. This issue has been answered against the Revenue by the judgment dated 25th July, 2019 of the Supreme Court in ***Pr. Commissioner of Income Tax, New Delhi v Maruti Suzuki India Limited (2019) 10 SCALE 21***.

5. Therefore, no substantial question of law arises in the present appeal. The appeal is dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 21, 2019
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