

\$~25.

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

+ ITA 1248/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) -II

..... Appellant

Through: Mr. Zoheb Hossain, Adv.

versus

M/S. GARUDA IMAGING & DIAGNOSTICS PVT. LTD.

..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr.
Rohit Jain and Mr. Aniket D.
Agrawal, Adv.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

%

11.10.2019

Mr. Hossain has taken instructions in terms of the last order. On instructions, he states that the assessee had informed of the amalgamation of M/s. Sindhu Holdings Ltd. and M/s. Garuda Imaging & Diagnostics Pvt. Ltd. with M/s Bhandari Consultancy and Finance Ltd. to the Assessing Officer.

Aforesaid being the position, the present case is squarely covered by the decision of the Supreme Court in ***Pr. Commissioner of Income Tax v. Maruti Suzuki India Limited***, 2019 SCC OnLine SC 928, decided on 25.07.2019.

In view of the aforesaid, assessments made against the assessee would

not survive. Consequently, the appeal is dismissed, since no question of law arises.

VIPIN SANGHI, J

SANJEEV NARULA, J

OCTOBER 11, 2019

N.Khanna