IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.2001 OF 2022

TLG India Private Ltd.
(as successor to 'Solutions Integrated Marketing Services Private Ltd.) ..... **Petitioner.**
Vs.
National Faceless Assessment Centre Delhi & Ors. ... **Respondents.**

Ms Fereshte Sethna, Mr.Mrunal Parekh and Mr. Hasmukh Ravaria i/b DMD Advocates.
Mr. Suresh Kumar for respondents.

CORAM : K.R. SHRIRAM &
N.R.BORKAR, JJ.

DATE : 6th MAY, 2022.

P.C.:

1. Petitioner is impugning notice dated 31.03.2021 and assessment order dated 30.03.2022 on the grounds that notice issued u/s 148 of the Income Tax Act (for brevity the 'said Act') has been issued to a non existing entity and therefore, is bad in law and consequently, any order passed pursuant to the said notice is also bad in law.

2. Original assessee '*Solutions Integrated Marketing Services Private Limited*' to whom notice has been issued under Section 148 of the said

Act, on 31.3.2021, amalgamated with petitioner *TLG India Private Limited*, pursuant to the scheme of amalgamation approved by the High Court of Judicature at Bombay on 10.10.2014. Appointed dated was 1.04.2013. By letter dated 3.12.2014, petitioner brought to the notice of Deputy Commissioner of Income Tax, (for brevity DCIT) Circle 9(1) about the scheme of amalgamation being approved by this Court. Similar communication was also addressed on 23.12.2014 to DCIT Circle 8 (3), Room no.615, Aaykar Bhavan. This was followed by another communication dated 05.01.2018. Notwithstanding this, petitioner received notice dated 31.3.2021 under Section 148 of the said Act in the name of *'Solutions Integrated Marketing Services Private Ltd.'* which is a non existing entity. In response, petitioner filed return and submissions and once again brought to the notice of the DCIT by letter dated 16.4.2021 about amalgamation and *'Solutions Integrated Marketing Services Private Limited'* being non existing entity. This was followed by another communication dated 13.12.2021. Notwithstanding this, petitioner informing about amalgamation and that '*Solutions Integrated Marketing Services Private Limited' being a non-existing entity,* impugned assessment order dated 30.3.2020 has been passed in which respondents accept that there has been amalgamation but closed the issue by saying that in accordance with SOP approved by the Central Board of Direct Taxes and circulated by National Faceless Assessment Centre, Delhi, order has been passed in the name and PAN of *TLG India Private Limited*, successor to '*Solutions Integrated Marketing Services Private Limited*' .

3. We agree with Ms. Sethna that this statement in the assessment order would not suffice in as much as when notice is issued in the name of a non existing entity, how could such an order be passed in the name of successor entity. If successor entity should be held liable, notice should have been issued in the name of successor. We also did not find any explanation in assessment order as to why notice itself was issued to a non existing entity. It is not respondent's case either that respondents were misled by any act or omission on the part of petitioner.

4. Therefore, as held by this Court in ***Alok Knit Exports Ltd v. DCIT[1],*** notice issued to a non existing entity is bad in law. Therefore, the impugned notice is quashed and set aside. Consequently, assessment order is also quashed and set aside.

5. Petition disposed.

(N.R. BORKAR, J.) **(K.R.SHRIRAM, J.)**

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