

In the case of Vived marketing copy of which is attached their lordships have observed as under:-

“When the Assessing Officer passed the order of assessment against the respondent company, it had already been dissolved and struck off the register of the Registrar of companies under Section 560 of the Companies Act. **In these circumstances, the Tribunal rightly held that there could not have been any assessment order passed against the company which was not in existence as on that date in the eyes of law it had already been dissolved. The Tribunal relied upon its earlier decision in Impsat Pvt. Ltd. Vs. ITO 276 ITR 136 (AT).** We are of the opinion that the view taken by the Tribunal is perfectly valid and in accordance with law”

Other related citations:

- Impsat (P) Ltd. vs. ITO -91 ITD 354
- Century Enka Ltd. vs. DCIT,
- Citation 303 ITR 1 /105 TTJ 528/101 ITD 489
- Pampasar Distillery Ltd. vs. ACIT Citation 2007 15 SOT 331
- Hewlett Packard India (P.) Ltd. v. Asstt. CIT [IT Appeal No. 4016 (Delhi) of 2005;
- Triveni Engg. and Industries Ltd. vs DCIT Citation 93 TTJ 806