

IN THE HIGH COURT OF DELHI AT NEW DELHI

17.09.2009

Present: Ms. Prem Lata Bansal, Advocate with Mr. Paras Chaudhary, Advocate

and Ms. Anshul Sharma, Advocate for the appellant.

Mr. Amol Sinha, Advocate with Mr. Praveen Chauhan, Advocate and Mr.

Makarand Bakore, Advocate for the respondent.

I.T.A. No. 273/2009 COMMISSIONER OF INCOME TAX

Vs. VIVED MARKETING SERVICING PVT. LTD.

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. No substantial question of law arises.

Dismissed.

A.K.SIKRI, J

VALMIKI J.MEHTA, J

September 17, 2009

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