

ASSESSMENT CAN'T BE MADE ON DEAD ENTITY: ITAT

DCIT VS. NDC TELECOMMUNICATIONS PVT. LTD.

CASE NO. – 3011/DEL/2015

DATE – 16.10.2018

Fact of the Case

1. In the present case NDC Telecommunication Pvt Ltd. is the assessee.
2. The A.O issued notice to the assessee under section 148 in connection with loss incurred of Rs. 7 Crores.
3. The assessee made some arguments against the wrongfully issued notice by assessing officer before CIT(A).
4. The assessee placed various decisions of Honorable Court that re-assessment of non-existence company cannot be done.

Decision of the Case

1. In the opinion of the Bench, re-assessment of non-existence Company that is dissolved company in the present situation is void ab-initio.
2. The learned Bench rejected the order of A.O & passed the order in favour of the assessee.