

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F', NEW DELHI**

Before Dr. B. R. R. Kumar, Accountant Member

Sh. Yogesh Kumar US, Judicial Member

ITA No. 2272/Del/2017 : Asstt. Year : 2009-10

DCIT (TDS), Noida	Vs.	Pearson India Education Services Pvt. Ltd, Module G4, 4 th Floor, Elnet Software City, T5140, Rajiv Gandhji Salai Taramani, Chennai
(APPELLANT)		(RESPONDENT)
PAN NO. AABCD1360J		

CO No. 143/Del/2017 : Asstt. Year : 2009-10

Pearson India Education Services Pvt. Ltd, Module G4, 4 th Floor, Elnet Software City, T5140, Rajiv Gandhji Salai Taramani, Chennai	Vs.	DCIT (TDS), Noida
(APPELLANT)		(RESPONDENT)
PAN NO. AABCD1360J		

Assessee by : Sh. Dinesh Mittal

Revenue by : Sh. Girish Kumar Kohli, Sr. DR

Date of Hearing: 26.07.2022	Date of Pronouncement: 02.08.2022
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The appeal is filed by the revenue and the Cross Objection by the assessee are directed against the order of the Id. CIT(A)-I, Noida dated 20.01.2017 for the Assessment Year 2009-10.

2. The order has been passed in the name of M/s. Dorling Kindersley India (P) Ltd. on 31.03.2016. By the time the order was passed, the Assessee company stands merged with M/s. Pearson India Education Services Pvt. Ltd

by vide order dated 21.05.2014 of the Hon'ble Delhi High court, which is apparent on the face of the order of the ACIT (TDS) on page no. 1. This undisputedly proves that the AO was of the know of the amalgamation, but still choose to pass the order in the name of the entity which was no more in existence as on the date of passing of the order.

3. The Id CIT(A) quashed the order of the ACIT(TDS) relying on the order of the jurisdictional High Court of Allahabad in ITA No. 171 of 2006 in the case of CIT Vs. Calcutta Installment Pvt. Ltd. dated 21.07.2016. Since the order of the Id. CIT(A) is on accurate technical grounds which held that the ACIT(TDS) could not pass such an order on the non-existing entity, we hereby, decline to interfere with the order of the Id. CIT(A) in this issue.

4. In the result, the appeal of the Revenue is dismissed. The CO of the assessee is liable to be dismissed as infructuous.

Order Pronounced in the Open Court on 02/08/2022.

Sd/-

(Yogesh Kumar US)
Judicial Member

Dated: 02/08/2022

AK Keot, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR