

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH, 'A' PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA. No.1304/PUN/2018
Assessment Year : 2014-15

Lear Automotive India Private Limited, (successor in the interest of Lear Oragadam Automotive India Private Limited), E-25, 26, 27, MIDC, Bhosari, Pune 411 026 Maharashtra PAN : AADCL1978K	Vs.	ACIT, Circle-9, Pune
Appellant		Respondent

Assessee by Shri Dhanesh Bafna &
Mr. Hardik Nirmal
Revenue by Shri Mallikarjun Utture
Date of hearing 03-05-2023
Date of pronouncement 04-05-2023

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the order dated 20-06-2018 passed by the CIT(A)-6, Pune in relation to the assessment year 2014-15.

2. At the very outset, the ld. counsel for the assessee submitted that the facts and circumstances of this appeal are *mutatis*

mutandis similar to those of immediately preceding assessment year 2013-14 which was argued simultaneously before the Tribunal. The Id. AR submitted that the additional ground was raised before the Id. CIT(A) urging that the assessment order passed in the case of non-existing entity should be quashed. He took us through the relevant discussion in the impugned order contained in para 6.1 onwards which highlights the factual scenario that the assessment order was passed in the name of M/s. Lear Oragadam Automotive (formerly known as Tacle Automotive India Private Limited). As against that Lear Oragadam Automotive India Private Limited got amalgamated with Lear Automotive India Private Limited w.e.f. 01-04-2016 by means of an order of National Company Law Tribunal (NCLT) on 01-03-2017. The assessment order in this case has been passed on 30-11-2017, i.e., after the passing of the order passed by the NCLT and the assessee conveying such fact to the AO. Following the reasoning given by us in our order for the assessment year 2013-14, we allow this ground of appeal and quash the assessment order passed in the name of non-existing entity.

3. In view of our decision on this legal issue, there is no need to go into the merits of the appeal.

4. In the result, the appeal is allowed.

Order pronounced in the Open Court on 04th May, 2023.

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 04th May, 2023
सतीश

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The Pr.CIT-5, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	03-05-2023	Sr.PS
2.	Draft placed before author	04-05-2023	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		