

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “E”: NEW DELHI**

**BEFORE MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

**ITA No. 2499/DEL/2023
Assessment year: 2009-10**

DCIT, Central Circle-30, New Delhi.	<u>Vs</u>	Legecy Investment Trading Company Pvt. Ltd., 308, Tulsiani Chambers, 3rd Floor, Free Press Journal Rod, Nariman Point, Mumbai-400021. PAN: AABCL 0038 R
APPELLANT		RESPONDENT

Assessee represented by	None
Department represented by	Shri Manoj Tiwari, Sr. DR
Date of hearing	29.07.2025
Date of pronouncement	29.07.2025

ORDER

PER AMITABH SHUKLA, A.M:

This appeal, preferred by the Revenue for assessment year 2009-10, is directed against the order of Commissioner of Income-tax (Appeals)-31, New Delhi dated 30.06.2023 in appeal No. 1327/23-24 arising out of the order dated 30.03.2016 passed by the DCIT-3(3)(1), Mumbai u/s 143(3) read with Section 147 of the Income-tax Act (hereinafter referred to as the “Act”).

2. During the course of hearing today the assessee was called absent. It has been noted from records that the assessee has been continuously absenting from hearings in spite of several notices issued to it.

3. This appeal is therefore adjudicated after hearing the Ld DR of the Revenue. The Ld. Sr. DR informed that the principal issue in this case is regarding the assessment order having been passed in the wrong name of the assessee i.e. M/s Legacy Investment & Trading Co. Pvt. Ltd. (“LITC” in short) inspite of M/s Shalimar Corp. Ltd. The Ld. DR submitted that the ld. CIT(A) has accorded relief on this technical ground even though the mistake is covered in favour of Revenue qua provision of Section 292B of the Act. The Ld. DR argued that after the merger of LITC with M/s Shalimar Corp. Ltd., the case records were transferred to AO of M/s Shalimar Corp. Ltd. being Circle 3(3)(1), Mumbai for passing assessment order. However, by an inadvertent mistake, the assessment order was passed in the name of LITC and not M/s Shalimar Corp. Ltd. The Ld. DR argued that Section 292B of the Act supports the case of the Revenue inasmuch as where the intent is bona fide, small technical mistake accruing in any notice/assessment/ any other proceedings, shall not invalidatethe assessment orders only on account of such innocuous mistake. The Ld. DR argued that the intent and purpose of the

proceedings under the Act and consequential orders prevails over any such inadvertent, bona fide mistakes.

4. We have noted that the case of the Revenue is covered by the protection provided u/s 292B. Accordingly, we are of the considered view that the order passed by the Id. First Appellate Authority is not based upon any correct understanding of the facts of the case. Accordingly, all the grounds of appeal raised by the Revenue are allowed.

5. Revenue's appeal in ITA No. 2499/Del/2023 is allowed accordingly.
Order pronounced after concluding the hearing in open court on 29.07.2025.

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Dated: 29.07.2025.

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI