IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, MUMBAI

BEFORE MS PADMAVATHY S, AM &
SHRI RAJ KUMAR CHAUHAN, JM

I.T.A. No. 2534/Mum/2024
(Assessment Year: 2018-19)

Bank of Baroda ("e-Vijaya Bank"), 2nd Floor, Baroda Corporate Centre, Bandra Kurla Complex, Bandra (East), Mumbai-400051. **PAN: AAACV4791J**	Vs.	**ACIT, Circle-2(1)(1),** 5th Floor, Room No. 561, Aayakar Bhavan, M.K. Road, Mumbai-400020.
Appellant)	:	**Respondent**)

I.T.A. No. 2583/Mum/2024
(Assessment Year: 2018-19)

ACIT, Circle-2(1)(1), 5th Floor, Room No. 561, Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	**Bank of Baroda ("e-Vijaya Bank"),** 2nd Floor, Baroda Corporate Centre, Bandra Kurla Complex, Bandra (East), Mumbai-400051. **PAN: AAACV4791J**
Appellant)	:	**Respondent**)

Appellant /Assessee by	:	Shri S. Ananthan, AR
Revenue / Respondent by	:	Shri Leyaqat Ali Aafaqui, Sr. DR
Date of Hearing	:	17.07.2025
Date of Pronouncement	:	14.08.2025

O R D E R

Per Padmavathy S, AM:

These cross appeals by the assessee and the revenue are against the order of the Commissioner of Income Tax (Appeals) / National Faceless Appeal Centre, Delhi, [In short 'CIT(A)'] passed under section 250 of the Income Tax Act, 1961 (the Act) dated 29.03.2024 for Assessment Year (AY) 2018-19.

2. The assessee is a nationalized bank in which majority of the shares are held by Government of India. The assessee filed the return of income for AY 2018-19 on 28.09.2018 admitting nil income and the said return was revised on 30.03.2019 where the assessee declared a loss of Rs. 12,47,444/-. In the mean time in accordance with the "Amalgamation of Vijaya Bank and Dena Bank with Bank of Baroda Scheme 2019" the assessee i.e. Vijaya Bank along with Dena Bank got amalgamated with Bank of Baroda (the transferee Bank) w.e.f. 01.04.2019. The assessee's case was selected for scrutiny and the assessment under section 143(3) was completed vide order dated 17.03.2020 in which the income of the assessee is assessed at Rs. 2378,71,40,190/-. It is relevant to notice here that the assessment order under section 143(3) was passed in the name of erstwhile entity "Vijaya Bank". Aggrieved the assessee filed further appeal before the CIT(A). The CIT(A) gave partial relief to the assessee. Both the assessee and the revenue are in appeal before the Tribunal against the order of the CIT(A). The assessee raised several grounds contenting the additions / disallowances made by the Assessing Officer (AO) on merits. The assessee also raised an additional ground contending that the lower authorities failed to appreciate the facts that no order can be passed in the name of a non-existing entity and that the order passed in the name of non-existing entity is liable to be quashed. The ld. AR submitted that the additional ground if

first considered for adjudication and allowed then the main grounds on merits would become academic. Accordingly, we first proceed to consider the appeal of the assessee by adjudicating the additional ground raised by the assessee.

3. The ld. AR primarily argued that Vijaya Bank got merged with Bank of Baroda vide notification issued by Ministry of Finance dated 02.01.2019 w.e.f. 01.04.2019. The ld. AR further argued that the said notification is a public document and that the notice under section 143(2) dated 23.09.2019 (page 1 of PB) was issued in the name of Vijaya Bank i.e. the amalgamated entity, post the amalgamation. The ld. AR also submitted that the assessee in response to the notices filed a reply dated 29.02.2020 wherein it is mentioned that "Vijaya Bank (now Bank of Baroda)" (page 12 of PB). The ld. AR brought to our attention that the erstwhile Vijaya Bank was assessed in Bangalore and post amalgamation the files of Vijaya Bank were transferred to Mumbai since the amalgamated entity Bank of Baroda is assessed in Mumbai. The ld. AR accordingly argued that the AO of Mumbai who completed the assessment under section 143(3) is very much aware of the amalgamation and therefore the order passed in the name of non-existing entity i.e. Vijaya Bank post amalgamation is not valid and liable to be quashed. The ld. AR submitted that section 292BB is not applicable since this is a Jurisdictional issue. The ld. AR further submitted that an identical issue is considered by the Co-ordinate Bench in the case of Union Bank of India (erstwhile Andhra Bank) in ITA No. 1857/Mum/2025 dated 03.01.2025 where it has been held that the order passed in the name of a non-existing entity is invalid. Accordingly, the ld. AR submitted that the issue before the Tribunal is covered by the decision of the Co-ordinate Bench.

4. The ld. DR on the other hand submitted that the assessee is raising the Jurisdictional issue for the first time before the Tribunal and therefore, cannot be admitted. The ld. DR further submitted that the assessee has participated in the assessment as well as the appellate proceedings and has not raised the issue before the CIT(A). Accordingly, the ld. DR argued that the plea of the assessee raised for the first time with regard to the jurisdiction cannot be entertained.

5. We heard the parties and perused the material on record. The assessee before us has raised a legal contention that the order of assessment dated 17.03.2020 in the name of Vijaya Bank is invalid for the reason that it is passed in the name of a non-existing entity which is merged with Bank of Baroda w.e.f. 01.04.2019. In this regard we notice that a similar issue has been considered by the Co-ordinate Bench in the case of Union Bank of India (supra) where it has been held that

> 5. *"We have heard the rival submission on this issue, perused the material on record and have examined the position in law in light of the submission made by both the sides.*
>
> 6. *On perusal of record it emerges that it is admitted position that the return of income for the Assessment Year 2019-2020 was filed under Permanent Account Number (PAN) AABCA7375C in the name of 'Andhra Bank' on 29/10/2019. Subsequently, the aforesaid return was picked up for regular scrutiny and notice under Section 143(2) of the Act was issued on 31/03/2021 in the name of 'Andhra Bank' by the ACIT (NeAC) – 1(2)(2). However, in the meanwhile 'Amalgamation of Andhra Bank and Corporation Bank into Union Bank of India Scheme, 2020' [hereinafter referred to as '**the Scheme**'], was notified as GSR 154(E), dated 04/03/2020, which came into effect from 01/04/2020. According to the Scheme, undertaking of Andhra Bank got vested into the Union Bank of India (i.e., the Cross Objector in the preset case) with effect from 01/04/2020. Thus, the case before us does not pertain to amalgamation/merger of a company as per the provisions of the Companies Act, 1956/2013 and therefore, the judicial precedents relating thereto would not have application to the facts the present case.*

7. *The contention of the Cross Objector is that no notice under Section 143(2) of the Act for the Assessment Year 2019-2020 was issued in the name of the Cross Objector (i.e. Union Bank of India) and therefore, the Assessment Order, dated 29/09/2021, passed in the name of 'Union Bank of India' is bad in law. The Assessing Officer [i.e., DCIT/ACIT, Circle- 3(4), Mumbai] had failed to assume jurisdiction to frame assessment in the name of Union Bank of India before passing the aforesaid Assessment Order. The notice, dated 31/03/2021, issued by ACIT (NeAC)-1(2)(2) under Section 143(2) of the Act was in the name of Andhra Bank [PAN - AABCA7375C] was issued after the Scheme came into effect on 01/04/2020. The aforesaid notice issued under Section 143(2) of the Act was issued in the name of non-existing entity. The CIT(A) had incorrectly relied upon the provisions contained in Section 292BB of the Act while rejecting the aforesaid contentions of the Assessee.*

8. *Per contra the Learned Departmental Representative relied upon the order passed by the CIT(A) and submitted that Section 143(2) of the Act requires service of notice and As per Section 292BB of the Act crates a deeming fiction by virtue of which notice is deemed to be served. There was nothing on record to show that any objections in relation to issuance/service of notice under Section 143(2) of the Act were raised during the assessment proceedings, and therefore, the Assessee/Cross Objector was precluded from raising any objections in this regard in the appellate proceedings as per the provisions contained in Proviso to Section 292BB of the Act. In any case, no prejudice was cause to the Assessee/Cross Objector since detailed submission filed during the assessment proceedings were considered by the Assessing Officer while passing the Assessment Order.*

9. *On perusal of records we find that the Learned Departmental Representative had, in response to a query raised by the Bench, placed on record a Letter, dated 08/12/2023, sent by the Deputy Commissioner of Income Tax, Circle 3(4), Mumbai to the Learned Departmental Representative [hereinafter referred to as '**the Letter**']. In the Letter it was stated that notice, dated 31/03/2021, was issue under Section 143(2) of the Act by the ACIT, NeAC - 1(2)(2) on 31/03/2021 in the name of 'Andhra Bank' [copy of which has been placed on record]. It was also stated in the Letter that the Jurisdiction Assessing Officer (JAO) passing the Assessment Order [i.e, DCIT, Circle 3(4) Mumbai] had received intimation regarding merger/amalgamation of Andhra Bank with Union Bank of India through email, dated 02/11/2020, sent by the Deputy Commissioner of Income Tax, Circle1(1), Hyderabad. There is nothing on record to show that the assessment proceedings were transferred from Hyderabad to Mumbai. Further, the Letter does not state that notice under Section 143(2) was issued in the name of Union Bank of India. To the contrary, on perusal of the same, it can be inferred that no notice was issued on the name of Union Bank of India. The appeal before us pertains to*

Assessment Year 2019-2020. The return of income picked up for regular scrutiny was filed on 29/10/2019. Therefore, as per Proviso to Section 143(2) of the Act, the time limit for issuing notice under Section 143(2) of the Act expired on 30/09/2020. It was stated therein that the JAO has marked the event for merger/amalgamation of Andhra Bank with Union Bank of India in the PAN module of ITBA on 17/09/2021. Thus, the time limit for issuing notice under Section 143(2) of the Act had expired much before the event of merger/amalgamation was marked by JAO. Further we find that the Assessment Order was passed by JAO soon thereafter on 29/09/2021. Thus, it can be concluded that notice under Section 143(2) of the Act was not issued in the name of Union Bank of India.

10. *During the course of hearing the Learned Departmental Representative has placed reliance on the provisions contained in Section 292BB of the Act.*

11. *Finance Bill, 2008 had proposed insertion of a new Section 292BB which read as under:*

> *"52. After section 292BB of the Income-tax Act, the following section shall be inserted, namely:—*
>
> *292BB. Notice deemed to be valid in certain circumstances.—Where an assessee has appeared in any proceeding or cooperated in any inquiry relating to an assessment or reassessment, it shall be deemed that any notice under any provision of this Act, which is required to be served upon him, has been duly served upon him in time in accordance with the provisions of this Act and such assessee shall be precluded from taking any objection in any proceeding or inquiry under this Act that the notice was*
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> *(a) not served upon him; or*
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> *(b) not served upon him in time; or*
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> *(c) served upon him in an improper manner.".*

12. *The Memorandum to Finance Bill 2008 provided following explanation for insertion of Section 292BB into the Act:*

> ***"Service of notice and the time limit for issuance of notice under section 143(2) of the Income-tax Act***
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> *Sub-section (2) of section 143 of the Income-tax Act provides that the notice under this sub-section shall be served on the assessee within a period of twelve months from the end of the month in*

which the return is furnished. Further, the service of such notice must be affected in a manner laid down in sections 282, 283 and 284 of the Income-tax Act, read with General Clauses Act.

Instances have come to the notice of the department, where notices under sub-section (2) of section 143, though issued by registered post within twelve months from the end of the month in which the return was furnished, have been held 'invalid' on the ground that the notice was actually received by the assessee after the limitation date and there was no 'service' as postulated under the section. This is notwithstanding the fact that the assessee has attended the assessment proceedings in response to the notice served on him. Instances have also come to notice where the orders of the Assessing Officer is being quashed on the consideration that there is no evidence of ***issue or service*** *of notice, even though the assessee and his authorized representative have attended the hearing before the Assessing Officer during the assessment proceedings. Further, the design of the limitation period with reference to the end of the month leads to administrative inconvenience inasmuch as the last day of every month becomes a time barring date.*

In order to address these issues and to reduce litigation, it is proposed to insert a new section 292BB in the Income-tax Act to provide that where an assessee has appeared in any proceeding or cooperated in any inquiry related to an assessment or reassessment, it shall be deemed that any notice under any provision of this Act has been duly served upon him in time in accordance with the relevant provision of the Act. Further, such assessee shall be precluded from taking any objection in any proceeding or inquiry under this Act that the notice was:

(a) not served upon him; or

(b) not served upon him in time; or

(c) served upon him in an improper manner.

Similar amendment is also proposed in the Wealth-tax Act.

Further, it is also proposed to amend clause (ii) of sub-section (2) of section 143 to provide that the notice under sub-section (2) of section 143 shall be served on the assessee within a period of six

months from the end of the financial year in which the return is furnished.

This amendment will take effect from 1st April, 2008.
[Clauses 29, 52]" ....(Emphasis Supplied)

13. *Section 292BB of the Act as inserted by the Finance Act, 2008 read as under:*

"Insertion of new section 292BB.

56. After section 292B of the Income-tax Act, the following section shall be inserted, namely:—

292BB. Notice deemed to be valid in certain circumstances.—Where an assessee has appeared in any proceeding or cooperated in any inquiry relating to an assessment or reassessment, it shall be deemed that any notice under any provision of this Act, which is required to be served upon him, has been duly served upon him in time in accordance with the provisions of this Act and such assessee shall be precluded from taking any objection in any proceeding or inquiry under this Act that the notice was:

(a) not served upon him; or
(b) not served upon him in time; or
(c) served upon him in an improper manner:

Provided that nothing contained in this section shall apply where the assessee has raised such objection before the completion of such assessment or reassessment." (Emphasis Supplied)

14. *On comparative analysis of the language of Section 292BB as proposed by the Finance Bill, 2008 and Section 292BB of the Act as inserted by the Finance Act, 2008, it becomes clear that Proviso to Section 292BB of the Act was inserted at the end of the Section 292BB as proposed to be inserted by the Finance Bill, 2008. The Proviso to Section 292BB of the Act provided that the deeming fiction as to service of notice contained in Section 292BB of the Act shall not apply in case objections relating to service of notice are raised during the assessment or reassessment proceedings, as the case may be.*

15. *Placing reliance on the Proviso to Section 292BB of the Act, it was submitted on behalf of the Revenue that since the Assessee/Cross Objector had failed to raise any objections regarding service of notice under Section 143(2) of the Act during the assessment proceeding, the Assessee/Cross Objector were precluded from raising such objections during the appellate proceedings. A perusal of Memorandum to Finance Bill 2008 shows that insertion of Section 292BB of the Act was proposed to address the difficulty faced by the Revenue where the Assessee was raising objection regarding issue/service of notice at a belated stage even when such assessee had participated in the proceedings.*

16. *We note that Section 143(2) of the Act reads as under:*

> *"143(2) Where a return has been furnished under section 139, or in response to a notice under sub-section (1) of section 142,* ***the Assessing Officer or the prescribed income-tax authority****, as the case may be, if, considers it necessary or expedient to ensure that the assessee has not understand the income or has not computed excessive loss or has not under-paid the tax in any manner,* ***shall serve on the assesee a notice requiring him****, on a date to be specified therein, either to attend the office of the Assessing Officer or to produce, or cause to be produced before the Assessing Officer any evidence on which the assessee may reply in support of the return:*
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> *Provided that ....." (Emphasis Supplied)*

17. *A bare perusal of Section 143(2) of the Act shows that the provisions contained in the said require the Assessing Officer to serve notice on the Assessee. Section 292BB of the Act provides that where an assessee has appeared in any proceeding, it shall be deemed that any notice under any provision of this Act, which is required to be served upon him, has been duly served upon him in time in accordance with the provisions of this Act and that such assessee shall be precluded from taking any objection in any proceeding or inquiry under this Act that the notice was (a) not served upon him; or (b) not served upon him in time; or (c) served upon him in an improper manner. On examining the provisions of Section 292BB of the Act (when read in light of the Memorandum to Finance Bill 2008) one can take a view that an assessee participating in the assessment proceedings would be precluded from raising objections regarding issuance as well as service of notice in case such assessee failed to do so in the assessment/reassessment proceedings. However, we find that Hon'ble Supreme Court has, in the case of* ***Commissioner of Income Tax Vs. Laxman Das Khandelwal [2019] 417 ITR 325 (SC)[13-08-2019]*** *held that Section 292BB of the Act does not save complete absence of notice. For Section 292BB of the Act to apply, the notice must have emanated from the department. The relevant extract of the aforesaid judgment of the*

Hon'ble Supreme Court reads as under:

> *"2. These Appeals are directed against the judgment and final order dated 27.04.2018 passed by the High Court [High Court of Madhya Pradesh at Gwalior] in Income Tax Appeal No.97 of 2018 and against the order dated 14.09.2018 in Review Petition No.1289 of 2018 arising from said Income Tax Appeal No.97 of 2018.*
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> *3.-7. xx xx*
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> *8. The law on the point as regards applicability of the requirement of notice under Section 143(2) of the Act is quite clear from the decision in Hotel Blue Moon's case (supra). The issue that however needs to be considered is the impact of Section 292BB of the Act.*
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> *9. According to Section 292BB of the Act, if the assessee had participated in the proceedings, by way of legal fiction, notice would be deemed to be valid even if there be infractions as detailed in said Section. The scope of the provision is to make service of notice having certain infirmities to be proper and valid if there was requisite participation on part of the assessee.* ***It is, however, to be noted that the Section does not save complete absence of notice.*** *For Section 292BB to apply, the notice must have emanated from the department.* ***It is only the infirmities in the manner of service of notice that the Section seeks to cure****. The Section is not intended to cure complete absence of notice itself.*
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> *10.* ***Since the facts on record are clear that no notice under Section 143(2) of the Act was ever issued by the Department, the findings rendered. by the High Court and the Tribunal and the conclusion arrived at were correct. We, therefore, see no reason to take a different view in the matter****.*
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> *11. These Appeals are, therefore, dismissed. No costs." (Emphasis Supplied)*

18. *In view of the above judgment of the Hon'ble Supreme Court, Section 292BB of the Act is of no aid to the Revenue since not notice was issued to Union Bank of India in the facts of the present case, and to this extend the order passed by the CIT(A) is contrary to the above judgment of the Hon'ble Supreme Court and therefore, no sustainable in law.*

19. *We have also given thoughtful consideration to the various provisions contained in this Scheme [including the following provisions dealing with the*

effect of vesting]:

"4. General effect of vesting

(1) to (7) xx xx

(8) Unless otherwise expressly provided in this Scheme, all contracts, deeds, bonds, agreements, powers of attorney, grants of legal representation and other instruments of whatever nature subsisting or having effect, immediately before the commencement of this Scheme and to which Transferor Bank 1 or Transferor Bank 2 is a party or which are in favour of the Transferor Bank 1 or the Transferor Bank 2, shall be of full force and effect against or in favour of the Transferee Bank, and may be enforced or acted upon as fully and effectively as if in the place of the Transferor Bank 1 or the Transferor Bank 2, the Transferee Bank had been a party thereto or as if they had been issued in favour of the Transferee Bank thereto and it shall not be necessary to obtain the consent of any third party or other person who is a party to any of the aforesaid instruments or arrangements to give effect to the provisions of this sub-paragraph.

(9) If, immediately before the commencement of this Scheme, any cause of actions, suit, decrees, recovery certificates, appeals or other proceedings of whatever nature in relation to any business of the undertakings which have been transferred under paragraph 3, is pending by or against the Transferor Banks before any court or tribunal or any other authority (including for the avoidance of doubt, an arbitral tribunal), the same shall not abate, be discontinued or be, in any way prejudicially affected by reason of the transfer of the undertakings of the Transferor Banks or of anything contained in this Scheme but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the Transferee Bank.

(10) Without prejudice to the generality of sub-paragraph (1), it is clarified that on and from the commencement of this Scheme, all permits, licenses, permissions, approvals, clearances, consents, benefits, tax incentives or concessions, registrations, entitlements, credits, certificates, awards, sanctions, allotments, quotas, no objection certificates, exemptions, concessions, issued to or granted to or executed in favour of the Transferor Bank 1 and the Transferor Bank 2, and the rights and benefits under the same, in

so far as they relate to the Transferor Bank 1 and the Transferor Bank 2, all intellectual property and rights thereto of the Transferor Bank 1 and the Transferor Bank 2, whether registered or unregistered, along with all rights of commercial nature including attached goodwill, title, interest, quality certifications and approvals, and all other interests relating to the goods or services forming part of the undertaking and the benefit of all statutory and regulatory permissions, approvals and consents, registration or other licenses, and consents acquired by the Transferor Bank 1 or the Transferor Bank 2 forming part of the undertaking, shall be transferred to and vested in or deemed to have transferred to or vested in the Transferee Bank and the concerned licensors and grantors of such approvals, clearances, permissions, etc., shall endorse, where necessary, and record, in accordance with law, the Transferee Bank on such approvals, clearances, permissions so as to empower and facilitate the approval and vesting of the undertaking of the Transferor Bank 1 and Transferor Bank 2 in the Transferee Bank and continuation of operations in the Transferee Bank without hindrance and that such approvals, clearances and permissions shall remain in full force and effect in favour of or against the Transferee Bank, as the case may be, and may be enforced as fully and effectually as if, instead of the Transferor Bank 1 and the Transferor Bank 2, the Transferee Bank had been a party or beneficiary or oblige thereto.

(11) In so far as various incentives, subsidies, exemptions, all direct tax related benefits including tax benefits of losses carried forward, minimum alternate tax credit, depreciation, write-offs, write-downs, write-backs, all indirect tax related benefits, including goods and services tax benefits, income tax holiday or benefit or losses and other benefits or exemptions or privileges enjoyed, or availed by the Transferor Banks shall, subject to the provisions of the Central Goods and Services Tax Act, 2017, the State Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017 and the Union Territory Goods and Services Tax Act, 2017, without any further act or deed, in so far as they relate to the Transferor Banks vest with and be available to the Transferee Bank on the same terms and conditions as if the same had been allotted or granted or sanctioned or allowed to the Transferee Bank."

20. *On perusal of the Scheme it becomes clear that the Scheme provides for*

continuation of pending causes of action/proceedings of the 'Transferor Banks' in the hands of the 'Transferee Bank'. The Scheme is silent about the causes of action/proceedings which arose and/or were initiated after the Scheme came into force. Therefore, it can be inferred that the causes of action/proceedings subsequent to the event of merger/amalgamation are to be pursued in the name of 'Transferee Bank' [i.e. Union Bank of India] only. The Scheme was made in exercise of power conferred by Section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970), the Central Government after consultation with the Reserve Bank of India and the Scheme came into effect on 01/04/2020 on notification by way of publication in the official gazette on 04/03/2020 [GSR 154(E)]. Therefore, it cannot be contended on behalf of the Revenue that the Assessing Officer did not have information/knowledge of the Scheme and/or the merger/amalgamation concerned. That being a case, the Assessing Officer was required to issue notice under Section 143(2) of the Act in the name of Union Bank of India for assuming jurisdiction to frame assessment for the Assessment Year 2019-2020 since the undertaking of Andhra Bank stood merged into Union Bank of India with effect from 01/04/2020 [i.e. much prior to the issuance of notice under Section 143(2) of the Act on 31/03/2021].

21. *Further, even if it is presumed for the sake of arguments that the Union Bank of India is successor to the Andhra Bank, for the Assessment Year 2019-2020 no assessment could have been framed on the Union Bank of India by even by invoking the provisions contained in Section 170 of the Act. In case the date on which the Scheme came into effect (i.e. 01/04/2020) is taken as the date of succession, the previous year in which succession took place would be Previous Year 2020-2021 [relevant to Assessment Year 2021-2022] and the previous year preceding the date of succession would be Previous Year 2019-2020 [relevant to Assessment Year 2020-2021]. Therefore, Section 170(1)(a), 170(1)(b) and 170(2) of the Act would have application for the purpose of framing assessment for the Assessment Year 2019-2020 relevant to Financial/Previous Year 2018-2019. Further, the notice under Section 143(2) of the Act was issued on 31/03/2021, whereas the Scheme came into effect on 01/04/2020. Thus, the assessment proceedings for the Assessment Year 2019-2020 was not pending when the Scheme came into effect. Therefore provisions contained in Section 170(2)(A) shall also not be attracted in case of assessment proceedings for the Assessment Year 2019-2020.*

22. *In the present case the assessment proceedings were initiated after the Scheme came into effect by issuing notice under Section 143(2) of the Act in the name of Andhra Bank and the assessment was framed in the name of Union bank of India without issuing notice under Section 143(2) of the Act to Union Bank of India. Therefore, in view of the above, the Assessment Order, dated 29/09/2021, passed in the name of Union Bank of India cannot be sustained*

and is quashed as having been passed by Assessing Officer without assuming jurisdiction. Accordingly, the Cross Objections filed by the Assessee is allowed. Since the Assessment Order, dated 29/09/2021, for the Assessment Year 2019-2020 has been quashed as aforesaid, the grounds raised by the Revenue in appeal do not require adjudication and are, therefore, dismissed as having been rendered infructuous.

23. *In result, in terms of the paragraph 21 above, the Cross Objection No.112/Mum/2023 preferred by the Assessee is allowed while appeal in ITA No.1857/Mum/2023 preferred by the Revenue is dismissed. "*

6. In assessee's case the amalgamation was effective from 01.04.2019 as per the notification issued by Ministry of Finance dated 02.01.2019. It is relevant to mention here that the assessment of erstwhile Vijaya Bank was transferred from Bangalore to Mumbai subsequent the amalgamation with Bank of Baroda since the amalgamated entity is assessed in Mumbai. It is also relevant to mention that the order of assessment under section 143(3) is passed by the AO Circle-2(1)(1), Mumbai. Therefore, we see merit in the contention of the assessee that the revenue's claim that the assessee has not communicated the details of amalgamation to the AO cannot be entertained. We notice that similar issued has been considered by the Co-ordinate Bench in the above case and since the facts are identical the ratio laid down by the Co-ordinate Bench in the above case is applicable to assessee's case also. In view of this discussion respectfully following the decision of the Co-ordinate Bench, we hold that the assessment order dated 17.03.2020 passed post amalgamation in the name of non-existing entity i.e. Vijaya Bank is bad-in-law and liable to be quashed.

7. Since we have quashed the assessment order considering the legal contentions of the assessee, the grounds raised on merits by the assessee have become academic. For the same reason the appeal filed by the revenue is dismissed.

8. In result, appeal of the assessee is allowed and the appeal of the revenue is dismissed.

Order pronounced in the open court on 14-08-2025.

Sd/-	***Sd/-***
(RAJ KUMAR CHAUHAN)	**(PADMAVATHY S)**
Judicial Member	**Accountant Member**

**SK, Sr. PS*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. DR, ITAT, Mumbai
4. Guard File
5. CIT

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai