

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : G : NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITA No.2126/Del/2025  
Assessment Year : 2017-18

JCIT (OSD),  
Circle-10(1),  
New Delhi.

Vs. M/s IGT Solution Private Ltd.,  
Unit No.1, Ground Floor,  
A Wing, Business2Mantri,  
Survey No.197/2 to 4 to 7B,  
Dukirklines, SO Pune City,  
Pune – 411014,  
Maharashtra.

PAN: AAACI5079A

(Appellant)

(Respondent)

Assessee by : Ms Priya Tandon, Advocate  
Revenue by : Shri Mahesh Kumar, CIT-DR

Date of Hearing : 15.09.2025  
Date of Pronouncement : 30.10.2025

ORDER

PER ANUBHAV SHARMA, JM:

This is an appeal preferred by the assessee against the order dated 20.01.2025 of the Commissioner of Income-tax (Appeals), NFAC, Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal No.CIT(A), Delhi-4/10854/2019-20 arising out of the appeal before it against the order dated 29.12.2019 passed u/s 143(3) of the Income Tax Act,

1961 (hereinafter referred as 'the Act') by the ACIT, Circle 12(2), Delhi (hereinafter referred to as the Ld. AO).

2. On hearing both the sides, we find that The Assessee, IGT Solutions Private Limited was incorporated on incorporated on 19 November 1998 under the provisions of Companies Act, 1956 as a private limited company and is engaged in the business of rendering Information Technology Enabled Services, namely business process outsourcing, data processing and software development etc. The erstwhile company, I.G.T. Solutions Private Limited was incorporated on 3 March 1999 under the provisions of Companies Act, 1956 as a private limited company and is engaged in the business of providing Information Technology Software Solutions and BPO outsourcing services to the travel industry. 3. The erstwhile company, I.G.T. Solutions Private Limited was amalgamated with Interglobe Technologies Private Limited with effect from 1 st April 2017 vide NCLT order dated 12th April 2018. Subsequently, the resultant company, Interglobe Technologies Private Limited, changed its name to IGT Solutions Private Limited vide ROC order dated 19th February 2019. *The said fact was duly intimated to the Assistant Commissioner of Income Tax, Circle 12(2), Delhi vide submission dated 26th August 2019.*

3. The grounds which have been raised by the Revenue are on the basis that the Id.CIT has followed the decision of the Hon'ble Supreme Court in the case of ***PCIT v. Maruti Suzuki India Ltd [2019]107 taxmann.com 375 (SC)*** and there

has been failure to consider the subsequent decision in *PCIT (Central) v. Mahagun Realtors (P) Ltd. [2022 SCC OnLine SC 407]*. However, as we go through the facts and circumstances, we find that the assessee had duly informed the fact the erstwhile company had ceased to exist, yet, the reassessment notice was issued in the name of the erstwhile company. Reliance in this regard is rightly placed on the decision of the Hon'ble Delhi High Court in the case of *Sky Light Hospitality LLP vs. ACIT, (2018) 90 taxmann.com 413 (Delhi)*, where such notice on non-existent entity is vitiated. Thus, we find no reason to interfere in the findings of the Id.CIT(A). The appeal of the Revenue is dismissed.

Order pronounced in the open court on 30.10.2025.

Sd/-

(MANISH AGARWAL)  
ACCOUNTANT MEMBER

Dated: 30<sup>th</sup> October, 2025.

dk

Copy forwarded to:

1. Assessee
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi