

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 6578/Del/2025**

**Assessment Year: 2019-20**

<b>Mishmi Takin Sportsgear Pvt. Ltd., 322, Block-C, Millennium Apartments, Sector-18, Rohini, Delhi-110085.</b>	<u>Vs</u>	<b>Income Tax Officer, Delhi.</b>
<b>PAN: AAJCM 3199 G</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>		<b>Shri Nishant Agrawal, CA &amp; Shri Ajay Mittal, CA</b>
<b>Department represented by</b>		<b>Shri Manoj Kumar, Sr. DR</b>
<b>Date of hearing</b>		<b>27.11.2025</b>
<b>Date of pronouncement</b>		<b>27.11.2025</b>

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal ITA no. 6578/Del/ /2025 for assessment year 2019-20 arises against CIT(A)/ NFAC, Delhi's order dated 25.08.2025 (DIN & Order No. ITBA/NFAC/S/250/2025-26/1079962862(1), in proceedings u/s 147 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that there arises the first and foremost issue of validity of reopening itself set into motion by the learned

Assessing Officer vide section 148 notice issued on 28.02.2023. This is for the precise reason that learned counsel representing the assessee has filed ROC notice/ order dated 20.4.2022 striking off the assessee company under the relevant provision of Companies Act, 2013. This clinching fact has gone unrebutted from the Revenue's side.

3. That being the case, the tribunal hereby sees merit in the instant assessee's first and foremost legal ground to quash reopening itself since initiated against a non-existent entity going by PCIT v. Maruti Suzuki India Ltd. (2019) 107 taxmann.com 375 (SC). Ordered accordingly.

All other remaining pleadings between the parties on merits stand rendered academic.

4. This assessee's appeal is allowed.

Order pronounced in open court on 27.11.2025.

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

**Dated: 28.11.2025.**

\*MP\*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI