

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G": NEW DELHI**

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No. 4055/DEL/2025
Assessment Year: 2015-16**

M/s Sehaj Impex (erstwhile partnership firm – through its surviving partner Mr. Simardeep Singh Kohli) J-3/77, L-2 UG-Floor, Aashirwad Kunj, Khirki Extension, Malvia Nagar, New Delhi-110017. PAN: AAXFS 6039 A	<u>Vs</u>	Income Tax Officer, Ward-30(1), Delhi.
APPELLANT		RESPONDENT
Assessee represented by		Shri Tarandeep Singh, Adv. & Shri Sandeep Yadav, Adv.
Department represented by		Shri Manish Gupta, Sr. DR
Date of hearing		08.01.2026
Date of pronouncement		08.01.2026

ORDER

PER Ms. MADHUMITA ROY, JM:

The instant appeal, preferred by the assessee, is directed against the order dated 20.05.2025 [DIN & Order No. ITBA/NFAC/S/250/2025-26/1076301016(1)],

passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 29.03.2022 passed by the ITO Ward 30(1) Delhi in the proceedings under Section 144 r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), for Assessment Year 2015-16.

2. The moot question before us is as to whether the impugned assessment is sustainable in the eyes of law which has been admittedly passed in the name of M/s “Sehaj Impex”, which is a partnership firm dissolved on the death of one of the partners namely, Mrs. Dhanwant Kaur Kohli on 07.01.2007. The brief facts, leading to the instant appeal, are these that M/s Sehaj Impex, in the erstwhile partnership firm, formed under partnership deed/ agreement dated 01.01.2004 between two partners, namely, Mr. Simrandeep Singh Kohli and Mrs. Dhanwant Kaur Kohli (since deceased). Mrs. Dhanwant Kaur Kohli died on 7.1.2007, thereby partnership firm was dissolved and became a proprietary concern. After that Mr. Simrandeep Singh Kohli was running the business as a sole proprietor by opening a new current A/c with the Bank of India on 11.07.2007 which was initially run through a current account in the name of partnership firm. In fact, till date the current account opened by the assessee being current A/c No. 603720110000014 with Bank of India, G.K. II, New Delhi has been maintained. The sale consideration received from export sales are being credited in this account.

2.1 Further fact brought to our notice by Shri Tarandeep Singh, Ld. AR appearing for the assessee, is that to maintain continuity and for initial ease of doing exports M/s Sehaj Impex as sole proprietorship of Mr. Simrandeep Singh Kohli used IEC License which were issued in the name of erstwhile firm. However, thereafter he got the license modified. Amended as under:

(a) 1st amendment was done in the IEC License on 22nd June 2009 where in the status was changed from partnership firm to sole proprietorship. However, for reasons better known to the regulatory authority the PAN No. mentioned on license was not changed by them.

(b) When GST regime was introduced, 2nd amendment was done on 06th July 2017 wherein PAN No. was amended in the license to AAJPK 8266 H which is the PAN No. held by Mr. Simrandeep Singh Kohli in his individual capacity.

2.2 The said assessee in his individual capacity filed his return timely and diligently under PAN AAJPK 8226 H. However, in March 2023 the said Mr. Simrandeep Singh Kohli was physically served upon certain notices and orders passed under section 148 of the Act in the name of erstwhile firm M/s Sehaj Impex having PAN No. AAXFS 6039 for A.Y. 2016-17.

2.3 A professional was engaged who sought a fresh registration on the income tax portal with PAN No. AAXFS 6039 A which was completed on 20.04.2023 and then only the said assessee came to know about the ex parte order passed by the AO in the name of the erstwhile firm for A.Y. 2015-16. In fact the certified copies were obtained thereafter downloaded from the IT Portal for fresh registration on 20.04.2022 and then the appeal was filed before the First Appellate Authority. The assessee before the First Appellate Authority raised the particular jurisdictional ground alleging the order passed by the Ld. AO is without jurisdictional since the same has been passed in the name of the erstwhile partnership firm which was admittedly dissolved upon the demise of the partner Mrs. Dhanwant Kaur Kohli on 07.01.2007. However, no adjudication was made by the Ld. CIT(A) on this particular aspect of the matter.

3. The assessee's AR joins the issue here to this effect that though this particular fact of jurisdictional lapse has been brought to the notice of the Ld. CIT(A), the same was not taken into consideration in its proper perspective and thus the order passed by the Ld. CIT(A) is bad in law and liable to be quashed.

3.1 Further that it was brought to our notice that assessment orders for A.Y. 2016-17 dated 28.03.2024 and for A.Y. 2018-19 dated 28.3.2024 clearly indicate that this partnership firm was then dissolved and thereafter, no business activity

was undertaken in partnership firm with PAN AAXFS 6039 A. It was further mentioned by the Assessing Officer in both the assessment orders that the firm having PAN AAXFS 6039 A is a non-existent firm and the assessee, therefore, not liable to file ITR of PAN AAXFS 6039 A. Surprisingly though those two documents were duly placed before the Ld. CIT(A) the same were not taken into consideration in its proper prospective as is evident from the order impugned before us. Under these facts and circumstances of the matter when evidently on the date of assessment the firm in the name of which the assessment was ultimately framed was not in existence, the assessment, therefore, is void and liable to be quashed as was the crux of the arguments of the Ld. AR of the assessee.

4. On the other hand, the Ld. DR vehemently opposed such submissions made by the Ld. Counsel for the assessee. He submitted that the assessee himself stated this particular fact before the authorities below that to maintain continuity and for initial ease of doing exports M/s Sehaj Impex as sole proprietorship of Mr. Simrandeep Singh Kohli used IEC license which was used in the name of erstwhile firm. Therefore, the question of assessment of “non-existing firm” cannot be a ground for setting aside the assessment at all.

5. Ld. AR for the assessee has drawn our attention to a document which was duly placed before the Ld. CIT(A) the contents whereof are as follows:



भारत सरकार

GOVERNMENT OF INDIA

वाणिज्य एवं उद्योग मंत्रालय

MINISTRY OF COMMERCE AND INDUSTRY

OFFICE OF JT. DIRECTOR GENERAL OF FOREIGN TRADE

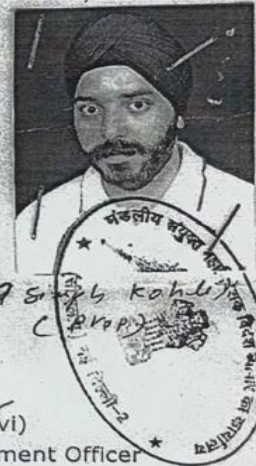
A-WING, INDRAPRASTHA BHAWAN I.P. ESTATE NEW DELHI

CERTIFICATE OF IMPORTER-EXPORTER CODE (IEC)

22

647204
24/6

1. Name	SEHAJ IMPEX
2. Address	AASHIRWAAD KUNJ, J-3/77, L-2, U.G FLOOR, KHIRKI EXTENSION, MALVIYA NAGAR, NEW DELHI-110017
3. Address of the Branch/Div./Unit if any	Branches NIL
4. PAN	AAXFS6039A
5. IEC Number	0505019469
6. Date Of Issue	09.06.2005



(S. K. Ramphool Singh Kohli)
(C. R. V. P.)

Rukmani Devi

(Rukmani Devi)


Foreign Trade Development Officer

Place : New Delhi
Date : 22.06.2009

Issued From File No.: Issued from File No. 05/04/130/02069/AM06/ dated 08.06.2005


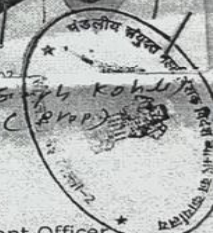
Note: 1. In case of any change in the Name/Address or Constitution of IEC holder, the IEC holder shall cease to be eligible to Import or Export against the IEC after expiry of 60 days from the date of such a change unless in the meantime, the consequential changes are effected in the IEC by the concerned Licensing Authority.

True Copy
Handwritten
(Garandee Singh)
Adv


 भारत सरकार
GOVERNMENT OF INDIA
 वाणिज्य एवं उद्योग मंत्रालय
MINISTRY OF COMMERCE AND INDUSTRY
OFFICE OF JT. DIRECTOR GENERAL OF FOREIGN TRADE
A-WING, INDRAPRASTHA BHAWAN I.P. ESTATE NEW DELHI

CERTIFICATE OF IMPORTER-EXPORTER CODE (IEC)

1. Name	SEHAJ IMPEX
2. Address	AASHIRWAAD KUNJ, J-3/77, L-2, U.G FLOOR, KHIRKI EXTENSION, MALVIYA NAGAR, NEW DELHI-110017
3. Address of the Branch/Div./Unit if any	Branches NIL
4. PAN	AAJPK8266H AAXFS6039A
5. IEC Number	देवेन्द्र सिंह / DEVEN 05058
6. Date Of Issue	22.06.2009



 (Rukmani Devi)
 Foreign Trade Development Officer

Place : New Delhi
Date : 22.06.2009

Issued From File No.: Issued from File No. 05/04/130/02069/AM06/ dated 08.06.2005

Note: 1. In case of any change in the Name/Address or Constitution of IEC holder, the IEC holder shall cease to be eligible to Import or Export against the IEC after expiry of 60 days from the date of such a change unless in the meantime, the consequential changes are effected in the IEC by the concerned Licensing Authority.

file no. 05/4/131/241/AM18 (Key no. 1646568)

True Copy
Karan Singh
(Karan Singh)
Adm

http://dgftin/homepage/html/jars/dgftODBCprint.asp?id=2009-06-22 10:58:17.625007 22-06-2009

6. From the aforesaid documents it appears that by the Ministry of Commerce & Industry, Office of Jt. Director General of Foreign Trade, A-Wing, Indraprasha Bhawan I.P. Estate, New Delhi, the Certificate of Importer-Exporter Code (IEC) issued on 09.06.2005 speaks of “Simrandeep Singh Kohli” as proprietor of the firm. It further appears from the above document that by the same office of the Ministry of Commerce & Industry the Certificate of Importer-Exporter Code (IEC) issued on 6.7.17 PAN was modified from PAN AAXFS 6039 A to PAN AAJPK 8266 H. Relevant to mention that again Simrandeep Singh Kohli was shown as the proprietor of the said concern. Having regard to this particular aspect of the matter and considering the two particular documents we are of the considered opinion that the argument advanced by the Ld. DR has no force and having regard to the fact that the assessment having been framed in the name of “Sehaj Impex” having PAN PXFS 6039 A in the name of the erstwhile partnership firm of two partners, namely, Mr. Simrandeep Singh Kohli and Mrs. Dhanwant Kaur Kohli (deceased) who died on 07.01.2007; resulting dissolution of partnership firm, the assessment in the name of the erstwhile firm is found to be admittedly on a non-

existent firm and therefore, the same is arbitrary and void in law and liable to be quashed. Ordered accordingly.

7. In the result, assessee's appeal is allowed.

Order pronounced in open court on 08.01.2026.

Sd/-

(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Sd/-

(MS. MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 12.01.2026.

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI