

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

ITA No.3254/Del/2025  
Assessment Year: 2017-18

IYOGI PRIVATE LIMITED, 178, Golf Links, New Delhi	<b>Vs.</b>	Income Tax Officer, Ward-12(4), New Delhi
<b>PAN: AACCI5597B</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Anil Choudhary, CA
Department by	Ms. Ankush Kalra, Sr. DR

Date of hearing	22.01.2026
Date of pronouncement	22.01.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1074768952(1), dated 20.03.2025 involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It transpires during the course of hearing that there arises the first and foremost legal issue of validity of the impugned assessment dated 29.12.2019 framed in the assessee's case. This is for the precise reason that going by the CIT(A)'s detailed discussion in para 6.2 at page 17, the assessee/appellant; a company, stood struck off on 08.08.2018. Faced with this situation, the Revenue vehemently argues that it was the assessee's onus to inform the assessing authority, who was compelled to frame best judgment assessment in issue on 29.12.2019 under section 144 of the Act. We make it clear that there is no iota of material in the case records that the assessee had ever been served any reopening notice even going by the assessment discussion itself. We thus quote the PCIT Vs. Maruti Suzuki (2019) 416 ITR 613 (SC) to conclude that the impugned assessment framed in the assessee's case, a struck off company, i.e. a non-existent entity is not sustainable in law. Quashed accordingly.

All other pleadings between the parties stand rendered academic.

4. This assessee's appeal is allowed.

***Order pronounced in the open court on 22<sup>nd</sup> January, 2026***

**Sd/-**  
**(AMITABH SHUKLA)**  
**ACCOUNTANT MEMBER**

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

Dated: 22<sup>nd</sup> January, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi