

**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.609/Del/2024
Assessment Year: 2012-13

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| My Life Securities Pvt. Ltd., 263-264, Vardhman Premium Mall, Pitampura, Delhi | Vs. | Income Tax Officer, Ward -17(4), New Delhi |
| PAN: AAHCM3324R | | |
| (Appellant) | | (Respondent) |

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|---------------|--------------------------|
| Assessee by | Sh. Nitin Gulati, Adv. |
| Department by | Ms. Ankush Kalra, Sr. DR |

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| 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 2012-13, 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/250/2023-24/1058798691(1), dated 15.12.2023 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It transpires at the outset that there arises the first and foremost issue of validity of the impugned assessment since framed in a case involving a non-existent entity herein. The Revenue vehemently argues that it was the assessee's bounden duty to inform the learned Assessing Officer regarding its status as struck off entity and in absence thereof, we ought to uphold the impugned assessment as validly framed in its case.

3. From a perusal of the assessment discussion dated 13.11.2019 at page 2 (para 1) that the learned Assessing Officer not only accepted the assessee as a non-filer since assessment year 2010-11 but also acknowledged appellant's status as "struck off" going by MCA data. This being the clinching factual position, we hereby quote PCIT Vs. Maruti Suzuki (2019) 416 ITR 613 (SC) to conclude that the impugned assessment framed in the assessee's case, who happens to be a non-existent entity, is null and void in the eyes of law. Quashed accordingly.

All other remaining pleadings between the parties stand rendered academic.

4. This assessee's appeal is allowed.

Order pronounced in the open court on 22nd January, 2026

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 22nd January, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi