Reassessment order invalid as sec. 148 notice issued to company struck off prior to notice date:HC

Where notice under section 148 for reopening assessment was issued and reassessment order was passed after assessee-company had already been struck off and ceased to exist, such order made in name of non-existent entity was illegal and invalid as a matter of law.

Reassessment Proceedings Against a Struck-Off Company Invalid

Where a notice under Section 148 was issued and the reassessment order was passed after the assessee-company had already been struck off from the Register of Companies and ceased to exist, the entire reassessment proceeding is invalid.

Since a non-existent entity has no legal existence, any notice, assessment, or reassessment made in its name is void ab initio (invalid from the outset). Therefore, the reassessment order cannot be sustained in law.

Key Takeaways

- Company was struck off before issue of Section 148 notice.
- Company had ceased to exist on the date of reassessment proceedings.
- Notice and reassessment made in the name of a non-existent entity are legally unsustainable.
- Reassessment order is liable to be quashed as invalid.

One-Line Crux:
A reassessment notice or order issued in the name of a company that had already been struck off and ceased to exist is void and unenforceable in law.