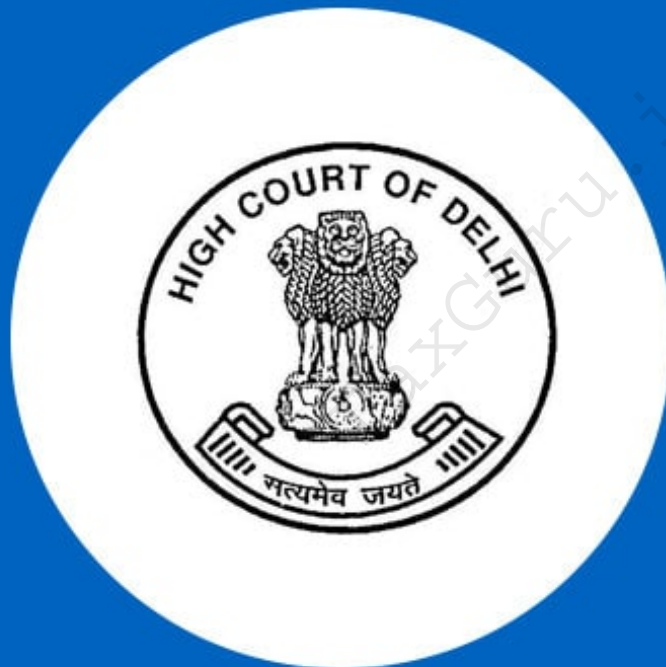


**Author:** CA Sandeep

## **No Addition for Bogus Entity/Accommodation Entries Without Issuing SCN: Delhi HC**



**Delhi High Court News,  
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## Vivo Mobile India Private Limited Vs ACIT & Anr. (Delhi High Court)

The Delhi High Court has set aside the reassessment proceedings initiated against Vivo Mobile India Private Limited for Assessment Year (AY) 2018-19, ruling that the Assessing Officer (AO) becomes functus officio after the completion of an assessment. The court observed that to regain jurisdiction for reassessment, the AO must provide relevant incriminating material to the assessee before proceeding, ensuring adherence to the principles of natural justice.

The case stemmed from a notice issued under Sect

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**Date:** 2025-02-22

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