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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 6379/2015

VALEO LIGHTING SYSTEMS INDIA PVT.LTD

..... Petitioner

Through : Mr Balbir Singh, Sr Advocate with Mr Sachit Jolly, Mr Shreshth Sharma and Mr Angad Sandhu

versus

DY. COMMISSIONER OF INCOME TAX & ANR

..... Respondents

Through : Mr Amol Sinha with Ms Vibhuti Malhotra, Ms Isha Aggarwal, Mr Anshum Jain, Mr Rahul Kochar and Mr Anuj Dhir

CORAM:

HON'BLE MR. JUSTICE BADAR DURREZ AHMED

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

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06.07.2015

CM 11608/2015

Allowed subject to all just exceptions.

WP(C) 6379/2015 & CM 11607/2015

This writ petition pertains to the assessment year 2011-12. The draft assessment order under Section 144C of the Income Tax Act, 1961 was issued on 27.03.2015. The same was accepted by the petitioner on 28.04.2015 and the assessment order under Section 143(3) was passed on 26.05.2015. The grievance of the petitioner is that the assessment order is at complete variance with the draft order and, therefore, there has been a denial of opportunity.

On instructions, the learned counsel for the respondent / revenue submits that a fresh draft order would be passed under Section 144C.

In that view of the matter, we are setting aside the draft order dated 27.03.2015 as also the assessment order dated 26.05.2015 to enable the respondent/ Assessing Officer to pass a fresh draft order under Section 144C and thereafter to comply with the provisions thereof.

The learned counsel for the petitioner submits and undertakes that limitation will not be taken as a ground of objection.

The writ petition stands disposed of accordingly.

BADAR DURREZ AHMED, J

**JULY 06, 2015
SR**

SANJEEV SACHDEVA, J