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

\+ W.P.(C) 3849/2017

AGINITY INDIA TECHNOLOGIES P. LTD. ..... Petitioner

Through: Mr.Salil Kapoor & Ms.Ananya Kapoor, Advocates

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE-1(2) ..... Respondent

Through: Mr.Asheesh Jain, Sr.Std.Counsel with Mr.Sanjay Kumar & Mr.Dushyant Sarna, Advocates

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **04.02.2019**

1. We have heard learned counsel for the parties. The petitioner had challenged the jurisdiction of the Assessing Officer to complete the assessment contending that without making a draft assessment order under Section 154(C), within the time prescribed, after remand by the Income Tax Appellate Tribunal (ITAT), the assessments were void. During the course of these proceedings as indeed the previous proceedings, interim orders had subsisted. Initially, the respondents were restrained from proceeding on the assessment order. During the course of various dates of hearing options such as the Revenue treating the order made as draft order were considered. The petitioner did not accept this suggestion.

2. Having regard to the facts of this case, especially the circumstances that the petitioner had approached at a time when the period for completing the assessment had not lapsed, learned counsel submits that the petitioner would not have any objection if the respondents pass fresh draft assessment order in accordance with law. It is clarified that the limitation for making this order and completing assessment would be in accordance with law to be calculated from today.

3. Copy of the order be given *dasti,* under the signature of the Court Master.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 04, 2019

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