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

% *Decision delivered on: 04.06.2021*

\+ **W.P.(C) 5699/2021 & CM No. 17801/2021**

CARLSBERG INDIA PRIVATE LIMITED ..... Petitioner

Through: Mr. Ajay Vohra, Sr. Advocate with Mr. Aniket D. Agrawal, Advocate

*versus*

NATIONAL FACELESS ASSESSMENT CENTRE DELHI (EARLIER NATIONAL E-ASSESSMENT CENTRE DELHI) & ANR. ..... Respondents

Through: Mr. Kunal Shrama, Sr. Standing counsel, Ms. Zehra Khan, Jr. Standing counsel and Mr. Shubhendu Bhattacharya, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE RAJIV SHAKDHER**
**HON'BLE MR. JUSTICE TALWANT SINGH**

**RAJIV SHAKDHER, J. (ORAL):**
**[Court hearing convened *via* video-conferencing on account of COVID-19]**

1. Pursuant to the last order, passed by us, i.e., order dated 01.06.2021, Mr. Ajay Vohra, learned senior counsel, who appears on behalf of the petitioner, says that the petitioner has filed additional documents including the relevant schedule appended to petitioner's income-tax return, i.e., Schedule BP.

2. Issue notice. Mr. Kunal Sharma accepts service on behalf of respondents/revenue.

3. Mr. Kunal Sharma says that the impugned order is, in effect, a show cause notice-cum-draft assessment order, to which reply/objections can be

filed by the petitioner, and therefore, the writ petition need not be entertained at this stage.

3.1. Furthermore, Mr. Sharma says that if this Court were to direct that the impugned draft assessment order, notwithstanding its title, would be treated as a show cause notice-cum-draft assessment order issued under Section 144B of the Income Tax Act, 1961 (in short 'the Act'), then, the concerned Assessing Officer (in short 'AO') can take the necessary next steps in law. Mr. Vohra says that if such a direction is issued, he would have no objection to the writ petition being disposed of at this stage.

4. Accordingly, the writ petition is disposed of [based on the aforesaid stand taken by the Mr. Sharma], with the direction that the impugned draft assessment order dated 23.04.2021 (which concerns the assessment year 2017-2018), will be treated as show cause notice-cum-draft assessment order, passed under Section 144B of the Act. The petitioner will have the liberty to file reply/objections to the said order.

4.1. The AO will, thereafter, take the next steps in the matter as mandated under the Act.

5. Consequently, the pending application is closed. The case papers shall stand consigned to the record.

**RAJIV SHAKDHER, J**

**TALWANT SINGH, J**

**JUNE 4, 2021/nk**

*Click here to check corrigendum, if any*