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

+ **W.P.(C) 14650/2021**

M/S DABUR INDIA LIMITED

..... Petitioner

Through **Mr.M.P.Rastogi, Advocate.**

versus

DEPUTY COMMISSIONER OF INCOME TAX AND ANR

..... Respondents

Through **Mr.Kunal Sharma, Advocate.**

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Date of Decision: 17th February, 2022

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J: (Oral)

C.M.No.46159/2021

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

W.P.(C) 14650/2021 & C.M.No.46158/2021

1. The petition has been heard by way of video conferencing.
2. Present writ petition has been filed challenging the order dated 31st July, 2021 passed by Transfer Pricing Officer (TPO) under Section 92CA(2) of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') for the assessment year 2018-19.



3. Learned counsel for the petitioner states that the TPO on 30th July, 2021 at 4.07 P.M. had sent a notice to the petitioner thereby seeking a response to the same by 31st July, 2021 till 12.00 P.M. He states that as the time period for filing the reply was extremely short i.e. not even a complete day, the petitioner supplied limited information. He emphasises that despite an extremely limited time having been granted, the petitioner filed a limited response.

4. He further states that the petitioner has also not been granted an opportunity of hearing to adequately present its case and respondent no.1, without application of mind, passed the impugned order. He contends that passing of the impugned order by respondent no.1 with a premeditated mind by not granting an opportunity of hearing to the petitioner is in violation of principles of natural justice.

5. Mr.Kunal Sharma, learned counsel for the respondents/Department today fairly states that the Department is ready and willing to grant another opportunity to the petitioner to file its response to the notice dated 30th July, 2021.

6. Keeping in view the aforesaid, the TPO order dated 31st July, 2021 passed under Section 92CA(2) of the Act for the assessment year 2018-19 is set aside and the petitioner is directed to file a response along with supporting documents to the notice dated 30th July, 2021 within three weeks from today. Thereafter, the respondents shall grant an opportunity of hearing through virtual mode to the petitioner and decide the same in accordance with law.

7. An authorised representative of the petitioner is directed to appear



before the TPO on 23rd March, 2022.

8. With the aforesaid directions, the present writ petition stands disposed of.

MANMOHAN, J

NAVIN CHAWLA, J

**FEBRUARY 17, 2022
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