

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

CWP No.21490 of 2021 (O&M)
Date of decision: 06.02.2023

Orange Business Services India Solutions Private Limited

...Petitioner

Vs.

Income Tax Department, National Faceless Assessment Centre and another

...Respondents

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Ms. Radhika Suri, Senior Advocate,
with Mr. Abhinav Narang, Advocate,
for the petitioner.

Ms. Paridhi Jaswinder Sandhu, Standing Counsel,
for the respondents.

Ritu Bahri, J. (oral)

The petitioner is challenging the final assessment order dated 23.09.2021 (Annexure P-6) for the assessment year 2017-2018 and demand notice dated 23.09.2021 (Annexure P-7).

Grievance of the petitioner is that the order dated 23.09.2021 (Annexure P-6) has been passed without DRP deciding its objections. Learned counsel for the petitioner has produced copy of order dated 21.02.2022, whereby objections filed by the petitioner have been decided by the Dispute Resolution Panel (DRP), New Delhi. She prays that now this order should be made basis to pass a fresh order of assessment.

Learned counsel for the petitioner further informs that the objections could not be uploaded on the website, therefore, the same were

given to the Dispute Resolution Panel manually. Now, order dated 21.02.2022 has been passed on the objections filed by the petitioner and the Dispute Resolution Panel has given direction to the Assessing Officer to complete the assessment. The Assessing Officer has to incorporate the reasons given by the Dispute Resolution Panel at appropriate place(s).

Keeping in view the above fact, this petition is disposed of by giving direction to the Assessing Officer to comply with the order dated 21.02.2022 passed by the Dispute Resolution Panel and pass appropriate order in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

06.02.2023
ajp

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No