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

+ **W.P.(C) 7080/2024 & CM APPL. 29542/2024 (Interim Relief)**

MAXIS MOBILE SERVICES SDN. BHD. Petitioner

Through: Mr. Kamal Sawhney, Mr. Arun
Bhadauria, Mr. Puru Medhira
and Mr. Nishank Vashistha,
Advs.

versus

**ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE, INTERNATIONAL TAX-2-2-1 Respondent**

Through: Mr. Puneet Rai, SSC along with
Mr. Ashvini Kumar, Mr.
Rishabh Nangia, SCs and Mr.
Nikhil Jain, Adv.

**CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDR KUMAR
KAURAV**

ORDER

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16.05.2024

1. This writ petition has been preferred seeking the following reliefs:-

“a) Issue a writ of certiorari and/or any other writ, order or direction in the nature of certiorari quashing the impugned order dated 28.07.2022 under Section 148A(d) of the Act;

b) Issue a writ of certiorari and/or any other writ, order or direction in the nature of certiorari quashing the impugned reassessment notice dated 28.07.2022 under Section 148 of the Act as being passed in violation of Section 149(1)(b) of the Act;

c) Issue a writ of certiorari and/or any other writ, order or direction in the nature of certiorari quashing final assessment order dated 29.03.2024 under Section 144 read with Section 144C(13) of the Act along with a notice of demand of INR 11,68,93,710 under Section 156 of Act.



d) Issue any other appropriate writ, order or direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.”

2. Undisputedly, the proceedings for reassessment had commenced pursuant to an order dated 28 July 2022. Thereafter, a final assessment order has also come to be passed on 29 March 2024.

3. We, consequently, find no ground to entertain the writ petition at this stage since alternate and efficacious statutory remedies shall be available to be pursued. The petition shall stand dismissed.

4. All rights and contentions of respective parties are kept open.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 16, 2024/RW