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

\+ W.P.(C) 9163/2024

MAOWELL ELECTRONICS

PRIVATE LIMITED .....Petitioner

Through: Mr. Amar Kumar, Advocate

versus

ASSESSMENT UNIT, INCOME TAX DEPARTMENT, DELHI, MINISTRY OF FINANCE, GOVERNMENT OF INDIA & ANR. .....Respondents

Through: Mr. Shlok Chandra, SSC with Ms. Madhavi Shukla, Jr. SC & Ms. Priya Sarka, Jr. SC
Ms. Sonu Bhatnagar, SSC with Ms. Nishtha Mittal, Ms. Apurva Singh & Ms. K.S. Mary Jonet, Advocates for R-2 & 3

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **13.08.2024**

1. We take note of the limited grievance which stood raised in the writ petition and which stands duly encapsulated in our order of 08 July 2024 which reads as under:-

> "1. We take note of the contention of learned counsel for the writ petitioner who draws our attention to the final order of assessment under Section 143 (3) read with Section 144B of the Income Tax Act, 1961 ['Act'] and which had assessed the taxable income to be "Nil". The computation order, however, refers to a demand of Rs.83,94,290/-.
>
> 2. In view of the above, we request learned counsel for the respondents to obtain appropriate instructions.
>
> 3. Let the matter be called again on 13.08.2024."

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2. Although some instructions have been provided to Mr. Chandra, learned counsel appearing for the respondents by the concerned jurisdictional Assessing Officer [‘**AO**’], who is seated in Noida, Uttar Pradesh, we note that there would exist no justification for us continuing the writ petition on our board, since the issue stands restricted to what ex facie appears to be an incorrect computation.

3. This we note in light of the final order of assessment and on a perusal whereof we find that the petitioner was ultimately assessed at ‘Nil’ taxable income.

4. In view of the aforesaid, we dispose of the writ petition, while according liberty to the petitioner to move the concerned AO by way of a rectification application. In the event that application is made within a period of three weeks from today, the same may duly be examined and disposed of with due expedition within a period of six weeks therefrom.

5. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 13, 2024/*vp*

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