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

\+ W.P.(C) 13543/2024 & CM APPL. 56650/2024 (Stay)

M/S HUAWEI TELECOMMUNICATIONS (INDIA) COMPANY PVT. LTD. .....Petitioner

Through: Counsel (appearance not given)

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-2, DELHI & ANR. .....Respondents

Through: Mr. Indruj Rai, SSC.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% **03.12.2024**

1. The petitioner has filed the present petition, *inter-alia*, praying as under:

> "(a) Issue a Writ of Certiori or any other appropriate Writ, order or direction of like nature, to call for the records and quash the Impugned Directions dated 13.09.2024(ANNEXURE-P1 at Pg Nos. 89-106), and the Impugned Notice dated 05.07.2024 (ANNEXURE-P2 at Pg. Nos. 107-117) issued under Section 142(2A) of the Act for AY 2012-13 issued by the Respondent No. 1, being illegal, arbitrary and without jurisdiction"

2. The petitioner essentially impugns the directions issued by respondent no. 1 for conduct of a special audit under Section 142(2A) of the Income Tax Act, 1961 (hereafter *the Act*), in respect of the assessment year (AY) 2012-13. The assessment for the said assessment year was reopened

pursuant to a notice dated 31.03.2023, issued under Section 148 of the Act. The said notice has since been set aside by an order passed by this Court in W.P.(C) 15957/2023. Consequently, the directions for conduct of special audit under Section 142(2A) of the Act are also required to be set aside. It is so directed.

3. The petition is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

DECEMBER 03, 2024/*at*

Click here to check corrigendum, if any