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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 15720/2024 & CM APPL. 65976-77/2024**
M/S NEZONE INDUSTRIES

.....Petitioner

Through: Mr V Lakshmikumaran, Mr S Vasudevan, Mr Karanjot Singh Khuaran, Mr Yogendra Aldak, Mr Devanshish Jain and Ms Kanika Jalan, Advocates.

versus

DISPUTE RESOLUTION PANEL-2 NEW DELHI & ORS.

.....Respondents

Through: Mr Aseem Chawla, SSC and Ms Pratistha Chaudhary, Advocate.

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

ORDER
12.11.2024

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1. The petitioner has filed the present petition, *inter alia*, impugning the directions dated 30.09.2024 passed by respondent no.1/Dispute Resolution Panel (DRP) and the final assessment order dated 25.10.2024 passed under Section 143(3) read with Section 144C(13) and 144B of the Income Tax Act, 1961 (hereafter *the Act*).
2. Admittedly, the petitioner has an equal efficacious remedy of a statutory appeal before the Income Tax Appellate Tribunal.
3. In view of the above, we do not consider it apposite to entertain the captioned petition. Accordingly, the same is dismissed.



4. It is clarified that all rights and contentions of the petitioner are reserved. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 12, 2024

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Click here to check corrigendum, if any