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

+ W.P.(C) 16243/2024 & CM APPL. 68337/2024, CM APPL. 68338/2024

ROCKWELL AUTOMATION INDIA PVT LTD. .....Petitioner

Through: Mr. Ajay Vohra, Senior Advocate with Mr. Aniket D. Agrawal and Mr. Abhishek Singhvi, Advocates

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 19(1) DELHI & ORS. .....Respondents

Through: Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, JSCs and Mr. Utkarsh Tiwari, Advocate

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

O R D E R

% **22.11.2024**

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

> "a) a writ in the nature of mandamus/ certiorari or any other appropriate writ, order or direction for quashing the final assessment order dated 28.10.2024 passed by Respondent No.2 under section 143(3) r.w.s. 144C(13) and 144B of the Act along with notice of demand of even date issued under section 156 of the Act, in the case of the Petitioner for assessment year 2021-22 and all proceedings/ actions consequent thereto..."

2. At the outset, Mr. Agarwal, the learned counsel for the Revenue

states on instructions that the said prayer may be allowed as the Assessing Officer (hereafter *AO*) has inadvertently missed out an order passed by the Transfer Pricing Officer giving effect to the directions issued by the Dispute Resolution Panel under Section 144C(5) of the Income Tax Act, 1961.

3. Mr. Vohra, learned senior counsel appearing for the petitioner also contends that the present petition be disposed of by allowing the said prayer. Accordingly, it is so directed.

4. The assessment order dated 28.10.2024 is set aside.

5. The matter stands restored before the AO.

6. The present petition is disposed of. Pending applications also stand disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 22, 2024

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<u>*Click here to check corrigendum, if any*</u>