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

\+ W.P.(C) 16430/2024 & CM APPL. 69378/2024

ZTE TELECOM INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Deepak Chopra, Mr. Harpreet SinghAjmani and Ms. Ashmita Sharma, Advocates

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 20 & ORS. .....Respondents

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, Mr. Rahul Singh, JSCs, Mr. Anmol Jagga and Mr. Prithviraj Dey, Advocate

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

<u>O R D E R</u>

% **28.11.2024**

1. The petitioner has filed the present petition *inter alia* impugning a notice dated 28.08.2024 issued under Section 148 of the Income Tax Act, 1961 (hereafter *the Act*) for the assessment year (*AY*) 2016-17. According to the assessee, the said notice has been issued beyond the period of limitation, as the notice under Section 153A of the Act could not be issued on the aforesaid date.

2. The petitioner filed its objections in respect of the said notice on 30.10.2024, on essentially four grounds: (i) that the impugned notice was beyond the period of limitation; (ii) that it was issued without jurisdiction; (iii) that it is invalid, as it does not mention the valid Document

Identification Number; and (iv) that the same is without application of mind.

3. It is the petitioner's grievance that none of those objections have been considered and decided.

4. In view of the above, we consider it apposite to direct the Assessing Officer to consider the objections filed by the petitioner at the threshold, and pass an appropriate order.

5. The petition is disposed of with the aforesaid directions. It is clarified that all rights and contentions of the parties are reserved.

6. Pending application also stands disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 28, 2024
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Click here to check corrigendum, if any