



\$~50

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 17348/2024, CM APPL. 73882/2024 & CM APPL. 73883/2024

DE DIAMOND ELECTRIC INDIA PRIVATE LIMITED

.....Petitioner

Through: Ms. Ananya Kapoor, Mr. Ashutosh Mohan Rastogi and Mr. Shivam Yadav, Advocates.

versus

ASSESSMENT UNIT, NATIONAL FACELESS
ASSESSMENT CENTRE & ORS

.....Respondents

Through: Mr. Vipul Agrawal, Senior Standing Counsel.

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER
17.12.2024

%

1. The petitioner has filed the present petition impugning a final assessment order dated 29.10.2024 passed under Section 143(3) read with Section 144C (3) and 144B of the Income Tax Act, 1961 (hereafter *the Act*).
2. According to the petitioner, the impugned assessment order is *ex facie* erroneous as it is in complete disregard of the directions issued by the Dispute Resolution Panel (DRP).
3. Concededly, the petitioner has an equally efficacious remedy of a statutory appeal before the Income Tax Appellate Tribunal.
4. In view of the above, we do not consider it apposite to entertain the



present petition. The same is disposed of.

5. Needless to state that all rights and contentions of parties are left open.

6. Pending applications also stand disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 17, 2024

yrj

Click here to check corrigendum, if any