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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**CIVIL APPELLATE JURISDICTION**  
**WRIT PETITION NO. 10403 OF 2025**

Danfoss Fluid Power Pvt Ltd

.. Petitioner

Versus

Union of India & Ors

.. Respondents

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***Mr. R. Sivaraman, with Mr. Tarak Shah, Sahil Panjwani,***  
***Advocates for the Petitioner.***

***Mr. Arjun Gupta, Advocates for the Respondents.***

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TUSHAR  
ASWALE

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**CORAM: B. P. COLABAWALLA &**  
**AMIT S. JAMSANDEKAR, JJ.**  
**DATE: SEPTEMBER 9, 2025**

**P. C.**

1. The above Writ Petition is filed challenging the final assessment order dated 28<sup>th</sup> March 2025 passed by Respondent No.2. The primary ground on which the aforesaid impugned assessment order is challenged is that in the facts of the present case, the Petitioner is an eligible Assessee and the transaction entered into by the Petitioner for purchasing 98% shareholding of International Pvt Ltd Co. was referred by the Assessing Officer to the Transfer Pricing Officer to determine the Arm's Length Price. The Transfer Pricing Officer gave certain recommendations and which were forwarded to the Assessing Officer. The Assessing Officer instead of passing

a draft assessment order as contemplated under Section 144C(1) passed a final assessment order. According to the Petitioner, this is fatal, and hence the final assessment order dated 28<sup>th</sup> March 2025 has to be quashed and set aside.

2. The learned counsel appearing on behalf of the Revenue submitted that it appears that no draft assessment order has been passed and served upon the Petitioner. He, therefore, sought leave to take instructions in the above matter.

3. Acceding to the request of the Revenue, we place this matter on Board on 29<sup>th</sup> September 2025 for “ad-interim relief”.

4. We put the parties to notice that we may dispose of the Writ Petition at that stage itself, time permitting.

5. In the meanwhile, and without prejudice to the rights and contention of the parties, we direct that the final assessment order dated 28<sup>th</sup> March 2025 shall not be given effect to until further orders.

6. Stand over to 29<sup>th</sup> September 2025.

7. This order will be digitally signed by the Private Secretary/  
Personal Assistant of this Court. All concerned will act on production by fax  
or email of a digitally signed copy of this order.

**[AMIT S. JAMSANDEKAR, J.]**

**[B. P. COLABAWALLA, J.]**