IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 1460 OF 2025

Barentz India Pvt. Ltd. .. Petitioner

Versus

The Assessment Unit, National Faceless Assessment Centre, New Delhi & Anr. .. Respondents

Adv. Vishal Kalra a/w Adv. S. Tomar, Adv. Rajnandini Shukla i/b Adv. Harsh Shah for the Peitioner.

Adv. Shilpa Goel for the Respondents.

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: AUGUST 26, 2025

P. C.

1. The above Petition *interalia* challenges the impugned final assessment order dated 28th February 2025 passed under Section 143(3) & 144(B) of the Income Tax Act, 1961 [for short the **"IT Act"**], as well the impugned notices dated 28th February 2025 issued under Section 156 and 274 read with Sections 271AA (1) and 270A of the IT Act. The assessment year question in A.Y. 2022-23.

2. The short grievance made in the above Petition is that in the facts of the present case, the Petitioner is an "eligible assessee" as contemplated under Section 144C(15), and therefore, before any final assessment order could have been passed, the assessing officer ought to have pass a draft assessment order and served it on the Petitioner so as to enable it to file its objections [to the draft assessment order] before the Dispute Resolution Panel [DRP] as contemplated under the provisions of Section 144C of the IT Act. This is for the simple reason that the transactions in question were an "international transaction". If no draft assessment order is passed and served on the Petitioner, the final assessment order cannot stand, is the contention of the Petitioner.

3. The learned advocate appearing on behalf of the revenue sought time to take instructions in the above matter and file an Affidavit-in-Reply, if any. Acceding to her request, we place the above matter for ad-interim relief on 8th September 2025. The reply, if any, should be filed on or before the next date.

4. In the meanwhile, and without prejudice to the rights and contentions of the parties, we direct that the effect, operation and implementation of the impugned final assessment order dated 28th February

2025 as well as the impugned notices dated 28th February 2025 [issued under Section 156, 274, 271AA (1) and 270A] are hereby stayed.

5. Stand over to 8th September 2025.

6. 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.

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