IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.15387 of 2025
and
W.M.P.No.17409 of 2025

M/s.Beroe Consulting India Private Limited,
Represented by its Director,
D.Amudhanvel. ... Petitioner

Vs.

The Assessment Unit,
Income Tax Department,
New Delhi. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent and quash the impugned Assessment Order in DIN:ITBA/AST/S/143(3)/2024-25/1075346123(1) dated 31.03.2025 under Section 143(3) r.w.s. 144C(3) r.w.s.144B of the Income Tax Act, 1961 passed by the Respondent for the A.Y.2022-2023.

For Petitioner : M/s.Vandana Vyas

For Respondent : Mr.Avinash Krishnan Ravi
Junior Standing Counsel and
Mr.B.Ramanakumar
Senior Standing Counsel

ORDER

The Petitioner has challenged the impugned order dated 31.03.2025 passed under Section 143(3) read with Section 144C(3) read with Section 144B of the Income Tax Act, 1961.

2. Earlier the draft assessment was passed by the Respondent against the said order, the Petitioner had filed an objection before the DRP on 28.03.2025 under Section 144C of the Income Tax Act, 1961. However, without awaiting for the disposal of the objection filed by the Petitioner, the Respondent has proceeded to pass an impugned order.

3. Citing that, no objection was filed by the Petitioner against the aforesaid draft assessment order.

4. The issue is now squarely covered by the decision of this Court in W.P.No.20517 of 2025 in the case of ***M/s.American Megatrends International India Private Limited*** Vs. ***Assessment Unit, Income Tax Department Ministry of Finance Government of India, New Delhi*** vide order dated 06.10.2025.

5. In view of the above, the impugned order is quashed and the case is remitted back to the Respondent to await of the orders to be passed by the DRP in response to the application filed by the Petitioner under Section 144C of the Income Tax Act, 1961 on 28.03.2025.

6. This Writ Petition stands allowed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

27.10.2025

Neutral Citation : Yes / No

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To:

The Assessment Unit,
Income Tax Department,
New Delhi.

C.SARAVANAN, J.

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and

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