

**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH**

2025:PHHC:154610-DB



(314)

CWP-16307-2025

Date of Decision: 10.11.2025

Nikon India Pvt. Ltd.

--Petitioner

Versus

The Assessment Unit & another

--Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL.
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA.**

Present:- Mr. Vishal Kalra, Advocate for the petitioner
(through V.C.).

Mr. Varun Issar, Advocate for respondents.

LISA GILL.J (Oral)

1. Prayer in this petition is for setting aside impugned final assessment order dated 24.04.2025 passed under Section 143(3) read with Section 144C(3) and Section 144B of the Income Tax Act (for short the 'Act')(Annexure P-6), demand notice dated 24.04.2025 under Section 156 of the Act, computation sheet dated 24.04.2025 (Annexure P-8), penalty notice dated 24.04.2025 under Section 274 read with Section 270A (Annexure P-9), penalty notice dated 24.04.2025 under Section 274 read with Section 271AA of the Act (Annexure P-10) by respondent no.1 for Assessment Year 2022-2023.

2. Petitioner firm is statedly engaged in import, distribution and providing after sales service of optical products including digital cameras, lenses, binoculars etc. On 24.12.2022 petitioner-firm filed its return of income under Section 139(1) of the Act by declaring the total income of

INR 204,31,14,070. The same was picked up for scrutiny assessment proceedings through CASS and statutory notices were issued to petitioner.

3. Learned counsel for petitioner submits that respondent committed a jurisdictional error because despite petitioner's status as an eligible assessee under Section 144C(15)(b)(i) of the Act, which had exercised statutory remedy by timely filing and serving objections under Section 144C(2)(b) of the Act, proceeded to frame final assessment, issue demand and penalty notices prior to Dispute Resolution Panel's (hereinafter to be referred to as DRP) direction in violation of non obstante mandate of Section 144C(13) of the Act. It is submitted that question arises as to whether by passing final assessment order, right of petitioner to get its objections disposed of by DRP, could be extinguished.

4. It is the specific case of the petitioner that the final assessment order dated 24.04.2025 has been incorrectly passed and without any jurisdiction without waiting for the decision of DRP. It is submitted that the Assessing Officer could not have extinguished the right of assessee to get its objections disposed of by DRP by passing impugned final assessment order in this fashion. Reliance is placed on decision of Hon'ble Delhi High Court in **W.P.(C) 11636/2024** titled as **Jackson Square Aviation Ireland Limited v. Assistant Commissioner of Income Tax Circle INT Tax 2(1)(2) & Anr.** decided on 09.12.2024 and **Pepsico India Holdings (P) Ltd. v. Assessment Unit Income-tax Department National Faceless Assessment Centre (2023) 157 taxmann.com 143 (Delhi)**. Learned counsel for respondents while unable to deny aforementioned factual position, refers to judgement of Hon'ble the Supreme Court in **National Faceless Assessment Centre v. Mantra Industries Ltd. (2023) 148**

taxmann.come 421 (SC) to submit that liberty should be afforded to the authorities to pass a fresh assessment order, in accordance with law.

5. Learned counsel for parties, at this stage, are *ad idem* that matter be remanded to DRP for a decision in a time bound manner.

6. In view of consensus arrived at between the parties, assessment order dated 24.04.2025, is set aside and it is directed that matter be placed before DRP for a decision thereon and any further action as may be required in accordance with law. It is clarified that there is no expression of opinion on the merits of this matter.

7. Writ petition is disposed of accordingly.

(LISA GILL)
JUDGE

10.11.2025
lucky

(MEENAKSHI I. MEHTA)
JUDGE

Whether speaking/reasoned:	Yes/No
Whether Reportable:	Yes/No