$~3

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 3416/2025 and CM APPL. 16096/2025

LOCONAV INDIA PVT LTD .....Petitioner

Through: Ms Ananya Kapoor, Advocate.

versus

ASSESSMENT UNIT INCOME TAX DEPARTMENT DELHI AND ANR .....Respondents

Through: Mr Apoorv Aggarwal, JSC.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% 13.05.2025

1. The petitioner has filed the present petition impugning an order dated 29.01.2025 [**impugned order**] passed under Section 92CA(3) of the Income Tax Act, 1961 [**the Act**] as well as the draft assessment order issued pursuant thereto under Section 144C(1) of the Act in respect of Assessment Year [**AY**] 2022-23.

2. It is the petitioner's case that the impugned order was passed by the learned Transfer Pricing Officer [**TPO**] without considering the petitioner's reply. It is pointed out that the impugned order records that in some aspects no reply has been furnished by the petitioner, however, the same is concededly erroneous as the petitioner had filed a reply dated 23.01.2025 to the show-cause notice dated 09.01.2025 issued by the learned TPO addressing all issues as raised in the said notice.

3. After some arguments, the learned counsel appearing for the Revenue fairly states that the impugned order may be set aside and the matter be remanded to the TPO to consider afresh in the light of the reply filed by the petitioner to the show-cause notice dated 09.01.2025.

4. In view of the above, the impugned order dated 29.01.2025 passed by the learned TPO under Section 92CA(3) of the Act for AY 2022-23 is set aside and the matter is remanded to the AO for considering afresh bearing in mind the reply furnished by the petitioner to the show-cause notice dated 09.01.2025. Consequently, draft assessment order dated 19.02.2025 for AY 2022-23, which is premised on the learned TPO's order dated 29.01.2025, is also set aside. The learned TPO shall pass a fresh order within a period of four weeks from date. The AO shall pass a draft assessment order thereafter.

5. The appeal is disposed of in the aforesaid terms. Pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 13, 2025/tr

Click here to check corrigendum, if any