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

+ W.P.(C) 3794/2025 and CM APPLs. 17694-95/2025

M/S DABUR INDIA LTD

.....Petitioner

Through: Mr. M. P. Rastogi, Mr. Kaushik, Mr.
Shivam Malik, Mr. Ram Naresh, Mr.
Shobit Jain, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX 7(1), NEW
DELHI

.....Respondent

Through: Mr. Vipul Agarwal, Ms. Sakshi
Sabharwal, Mr. Akshat Singh,
Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

26.03.2025

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1. The petitioner has filed the present petition, *inter alia*, impugning a show cause notice dated 18.03.2025 [**impugned notice**] issued by the Assessing Officer [**AO**] in remand proceedings which have been conducted pursuant to an order dated 29.03.2024 passed by the learned Principal Commissioner of Income Tax under Section 263 of the Income Tax Act, 1961[**the Act**]. The petitioner has already appealed the said order passed under Section 263 of the Act. The petitioner's grievance in the present petition relates to the proceedings being conducted by the AO pursuant to the said order. The petitioner also apprehends that the demand would be created as a result of the said proceedings without considering all contentions as raised by the petitioner.



2. We are not persuaded to accept that any interference by this court is called for at this stage. The petitioner is at liberty to respond to the impugned notice, if not already done.
3. Needless to state that the learned AO shall consider the petitioner's response and pass an appropriate order, after affording the petitioner an opportunity to be heard.
4. The petition is disposed of with the aforesaid observations. Pending applications shall also stand disposed of.
5. All rights and contentions of the parties are reserved.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 26, 2025

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Click here to check corrigendum, if any