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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 3945/2025 CM APPL. 18392/2025 CM APPL. 18393/2025**

DANISCO (INDIA) PRIVATE LIMITEDPetitioner
Through: Mr. Salil Kapoor, Ms. Ananya
Kapoor, Mr. Tarun Chanana & Mr.
Sumit Lalchandani, Advocates.

versus

**ASSESSMENT UNIT INCOME TAX DEPARTMENT, DELHI &
ANR.**Respondents
Through: Mr. Sanjay Kumar, Sr. Standing
Counsel with Ms. Monica Benjami &
Ms. Easha Kadian, Advocates.

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

ORDER
28.03.2025

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1. Issue notice. The learned counsel for Revenue accepts notice.
2. The petitioner has filed the present petition, *inter alia*, impugning a draft assessment order dated 01.03.2025 passed under Section 144C of the Income Tax Act, 1961 [**the Act**] for assessment year [**AY**] 2022-23.
3. The petitioner challenges the impugned order, *inter alia*, on the ground that the petitioner was not afforded an opportunity to be heard despite seeking such opportunity.
4. Admittedly, the petitioner had sought for an opportunity of to be heard and it is not disputed that no opportunity of hearing (either through video conferencing or otherwise) was afforded to the petitioner.



5. In view of the above, the impugned order is set aside. The matter is remanded to the Assessing Officer to consider afresh after affording the petitioner an opportunity to be heard.
6. Pending applications are also stand disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 28, 2025/ 'A'

Click here to check corrigendum, if any