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

\+ W.P.(C) 4877/2025 CM APPL. 22471/2025

GIESECKE ANDN DEVRIENT MS INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Harpreet Singh Ajmani, Ms. Ashmita Sharma, Advocates.

versus

ASSESSMENT UNIT & ORS. .....Respondents

Through: Mr. Shlok Chandra, SSC with Ms. Naincy Jain, JSC; Ms. Madhavi Shukla, JSC and Mr. Ujjwal Jain, Advocate.

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

O R D E R

% **24.04.2025**

1. The Petitioner has filed the present petition, *inter alia,* impugning a final assessment order dated 31.03.2025 **[impugned order]** passed by the assessing officer **[AO]** under Section 143(3) read with Section 144C(3) of the Income Tax Act, 1961, **[the Act]** in respect of the assessment year **[AY]** 2022-23. The AO has proceeded on the basis that the Petitioner [assessee] has not raised any objection before the Dispute Resolution Panel **[DRP]** against the draft assessment order passed by the AO. However, there is no dispute that the said assumption is incorrect as the assessee had filed its objection before the DRP in respect of the draft assessment order passed under Section 144C(1) of the Act. Concededly, the said objections are pending.

2. The learned counsel appearing for the Revenue submits that the necessary information for filing the same was not provided through proper channels. However she states, on instructions that the impugned final order may be set aside and the AO may be directed to pass a final order pursuant to the directions that may be issued by the DRP.

3. In view of the above, the impugned order dated 31.03.2025 is set aside. The AO shall pass the final order in accordance with law pursuant to the directions that may be issued by DRP.

4. Needless to state that any further proceedings initiated or demand raised pursuant to the impugned assessment order are also set aside.

5. The petition is accordingly disposed of. The pending application also stands disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 24, 2025

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Click here to check corrigendum, if any