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

(126)

+ **W.P.(C) 5056/2025 CM APPL. 23211/2025 CM APPL. 23212/2025**
ERNST AND YOUNG U.S. LLPPetitioner

Through: Mr. Kamal Sawhney, Mr. Nikhil
Agarwal & Mr. Nishank Vashistha,
Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
INTERNATIONAL TAXATION 1 2 2 DELHIRespondent

Through:

(127)

+ **W.P.(C) 5057/2025 CM APPL. 23213/2025 CM APPL. 23214/2025**
ERNST AND YOUNG EMEA SERVICES LIMITEDPetitioner

Through: Mr. Kamal Sawhney, Mr. Nikhil
Agarwal & Mr. Nishank Vashistha,
Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE
INTERNATIONAL TAXATION 1 2 2 DELHIRespondent

Through:

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

22.04.2025

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1. The petitioner has filed the present petitions, *inter alia*, impugning a notice dated 30.03.2025 issued under Section 148A(1) of the Income Tax Act, 1961 [**the Act**] for assessment year 2019-20.
2. It is the Petitioners' case that the said notice is premised on the same reason which was subject matter of examination by this court in W.P.(C) 7578/2023 captioned **ERNST AND YOUNG U.S. LLP vs. ASSISTANT COMMISSIONER OF INCOME TAX** as well as **ERNST AND YOUNG**



**EMEIA SERVICES LIMITED vs. ASSISTANT COMMISSIONER OF
INCOME TAX CIRCLE-INTERNATIONAL TAX-1-2-2, DELHI:
Neutral Citation 2025:DHC:2124-DB.**

3. Considering that the impugned notice is in the nature of a show cause notice, we do not consider it apposite to entertain the present petitions. We, however, clarify that, in the event, the petitioner responds to the said notice within a period of one week from the date, the Assessing Officer shall consider the response as well as the decisions of this Court as mentioned above and pass an appropriate order.
4. In view of the above, the petitions alongwith all the pending applications are dismissed.
5. All rights and contentions of the parties are reserved.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 22, 2025/ 'A'

[Click here to check corrigendum, if any](#)