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

\+ W.P.(C) 6476/2025

WILLIAM E. CONNOR AND ASSOCIATES SOURCING PRIVATE LIMITED .....Petitioner

Through: Mr Karanjot Singh with Mr Dwashish Jain and Mr Shivam Gupta, Advocates.

versus

NATIONAL FACELESS ASSESSMENT CENTRE (NFAC) & ORS. .....Respondents

Through: Ms Madhavi Shukla, JSC.

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

O R D E R

% **15.05.2025**

CM APPL. 29523/2025

1. Exemption allowed, subject to all just exceptions.

2. The application is disposed of.

W.P.(C) 6476/2025 and CM APPL. 29522/2025

3. Issue notice. The learned counsel for the Revenue accepts notice.

4. The petitioner has filed the present petition, *inter alia*, impugning a final assessment order dated 26.03.2025 [**impugned order**] passed by the Assessing Officer [**AO**] under Section 143(3) of the Income Tax Act, 1961 [**the Act**] read with Section 144C(3) and 144B of the Act. It is the

petitioner’s case that the said impugned order could not be passed as the petitioner’s objection to the draft assessment order dated 22.02.2025 are pending consideration before the Dispute Resolution Penal [**DRP**]. The learned counsel for the Revenue submits that, apparently, the impugned order has been passed on a presumption that the petitioner has elected not to file objections before the DRP. However, there is no dispute that the petitioner has, in fact, filed its objections to the draft assessment order issued under Section 144C(1) of the Act and the AO was necessarily required to await the decision of the DRP in regard to the petitioner’s objection.

5. In view of the above, the impugned order, and all consequential demands are set aside.

6. The petition is disposed of in the aforesaid terms. Pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 15, 2025/tr

Click here to check corrigendum, if any