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

\+ W.P.(C) 7160/2025

DIGITAL INTERNET TECHNOLOGIES LIMITED

.....Petitioner

Through: Mr. Vishal Kalra, Mr. Ankit Sahni and Mr. S.S. Tomar, Advs.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX , CIRCLE 1(2)(2), NEW DELHI

.....Respondent

Through: Mr. Sanjay Kumar, SSC, Ms. Monica Benjamin and Ms. Easha, JSCs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **08.10.2025**

CM APPL. 62848/2025

1. This is an application seeking early hearing of the petition. In view of the no objection granted by the counsel for the respondent, the early hearing is allowed. The Writ Petition is taken up for hearing. The application is disposed of.

2. The date already fixed, stands cancelled.

W.P.(C) 7160/2025

3. The present petition has been filed with the following prayers :

> *"(a) issue a writ, order and/or direction in the nature of certiorari, mandamus or any other appropriate writ(s), order(s) or directions for quashing the impugned final assessment order under section 147 read with section 144 of the Income Tax Act, 1961 ('the Act') Dated 25.04.2025 (Annexure P- 1), Computation*

Dated 25.04.2025 (Annexure P-2), Demand Notice Dated 25.04.2025 under section 156 of the Act (Annexure P – 3), Penalty Notices Dated 29.04.2025 under sections 271AAC and 272A(1)(d) of the Act (Annexure P - 4 & Annexure P -5), draft assessment order dated 12.02.2025 (Annexure P - 6), notice under section 148A(b) Dated 14.03.2023 of the Act (Annexure P -7), order dated 15.04.2023 under Section 148A(d) of the Act (Annexure P - 8) and notice dated 15.04.2023 under section 148 of the Act (Annexure P - 9) passed/issued by the Respondent for Asst. Year 2019-20"

4. We have been informed by Mr. Vishal Kalra, learned counsel for the petitioner and also acknowledged by the learned counsel for the respondent that the Dispute Resolution Panel is hearing the objections filed by the petitioner herein and appropriate shall be that the impugned order dated 25.04.2025 which has been passed under Section 147 read with Section 144 of the Income Tax Act, 1961 (the Act) be set aside to enable the DRP pass a fresh order which shall be the basis for the Assessing Officer to pass order. We order accordingly. The petition is disposed of.

5. All the rights and contentions of the petitioner are left open.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 08, 2025

ss