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

\+ W.P.(C) 8463/2025, CM APPLs. 36807/2025 & 38547/2025

M/S IDEMIA SYSCOM INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Mukesh Butani, Mr. Shankey Agrawal, Mr. Siddharth Agrawal and Mr. Saurabh Nandy, Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE- 25 .....Respondent

Through: Mr. Gaurav Gupta, Sr. Standing Counsel with Mr. Shivendra Singh and Mr. Yojit Pareek, Jr. Standing Counsels and Mr. Surya Jindal, Advocate for Revenue.

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

ORDER

% 04.07.2025

1. The petitioner has filed the present petition, *inter alia*, praying as under:

> *"a) Allow the present Writ Petition and pass a Writ of Certiorari, Mandamus and/or any other appropriate Writ, direction or order quashing/setting aside the impugned Show Cause Notice dated 27.05.2025 issued by the Respondent under section 143(3) of the Act including any ongoing or subsequent assessment proceedings under the Act with respect to Assessment Year 2020-21 due to the lack of jurisdiction and expiry of period of limitation;*
>
> *b) Grant ad interim stay of the said Impugned Show Cause Notice dated 27.05.2025 and proceedings initiated in consequence thereof with respect to Assessment Year 2020-21 pending the adjudication/disposal of the present Petition by this Hon'ble Court;"*

2. Mr. Butani, the learned counsel appearing for the petitioner submits that the Draft Assessment Order passed under Section 144C(1) of the Income Tax Act, 1961 is not in conformity with the order passed by the Transfer Pricing Officer [**TPO**] in regard to the determination of the Arm's Length Price [**ALP**] of the International transaction. He submits that the Assessing Officer does not have any jurisdiction to determine the ALP and must necessarily pass orders in conformity with the decision of the TPO. He submits that the Assessing Officer had issued a Show Cause Notice dated 27.05.2025, which is impugned in the present petition seeking to travel beyond the order passed by the TPO and proposing transfer pricing adjustments which were not in conformity with the order passed by the TPO. He submits that thereafter, the AO had proceeded to pass the draft assessment order.

3. Concededly, the petitioner has an equally efficacious remedy to agitate the issue before the Dispute Resolution Panel (**DRP**) or avail appellate remedies before the Commissioner of Income Tax (Appeals).

4. In view of the above, we do not consider it apposite to entertain this petition.

5. Mr. Butani submits that the petitioner is also aggrieved by the order passed by the TPO and therefore, he would be filing objections before the DRP.

6. In view of the above, we also consider it apposite to clarify that in the event the petitioner files its objections against the draft assessment order before the DRP, the DRP shall consider the same on merits *inter alia* bearing in mind the decision of this Court in ***M/s Giesecke and Devrient***

India Pvt. Ltd. v. Deputy Commissioner of Income Tax 2.1 & Ors.: Neutral Citation 2024: DHC: 2561-DB.

7. It is clarified that all rights and contentions of the petitioner are reserved.

8. The petition is disposed of with the aforesaid observations. Pending applications are also disposed of.

9. The next date of hearing fixed, that is, on 16.07.2025 stands cancelled.

VIBHU BAKHRU, J

TEJAS KARIA, J

JULY 4, 2025
akc

Click here to check corrigendum, if any