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

\+ **W.P.(C) 16529/2025**

ZHONGFU MOBILE PVT LTD

.....Petitioner

Through: Mr Himanshu S Sinha, Mr Prashant Meherchandani, Mr Arijit Ghosh and Ms Kanika Jain, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 30 DELHI & ORS.

.....Respondents

Through: Mr. Shlok Chandra, SSC, Ms. Naincy Jain, JSC, Ms. Madhavi Shukla, JSC, Mr. Anshuman Jindal, Advs

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

O R D E R

% 31.10.2025

CM APPL. 67707/2025(Exemption)

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 16529/2025 & CM APPL. 67706/2025 (Stay)

3. This petition has been filed with the following prayers:-

> *"A. Issue a writ in the nature of Certiorari quashing the Impugned Directions dated 30.09.2025 bearing DIN ITBA/DRP/M/144C(5)/2025-26/1081343395(1), issued by Ld. Dispute Resolution Panel, being patently illegal, and issued/passed in contravention of the provisions of the Act;*
> *B. Issue an appropriate writ declaring that the assessment proceedings for AY 2021-22 are barred by limitation;*
> *C. Issue a writ in the nature of Prohibition or any other appropriate restricting the Respondent(s) from passing the final assessment order for AY 2021-22 or taking any action in consequence to the Impugned Directions of the Dispute*

Resolution Panel dated 30.09.2025 bearing DIN ITBA/DRP/M/144C(5)/2025-26/1081343395(1);
D. Issue any other Writ, order, or Direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case and/or in the interest of equity, justice and good conscience;
E. To dispense with from filing certified copies of Annexures; and
F. To allow the writ petition with cost in favor of the Petitioner and against the Respondents."

4. Ms Naincy Jain, learned JSC for the Revenue submits that after filing of the present petition, the assessment order has been passed on 30.10.2025.

5. This submission is accepted by the learned counsel for the petitioner. He states that he shall withdraw this petition and file a fresh petition also challenging the assessment order dated 30.10.2025.

6. If that be so, the petition and the application are dismissed as withdrawn.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 31, 2025
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