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

\+ W.P.(C) 2511/2026

LX PANTOS INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Prashant Meharchandani and Mr. Jainender Singh Kataria, Advs.

versus

ASSESSMENT UNIT NATIONAL FACELESS ASSESSMENT CENTRE DELHI CENTRAL CIRCLE 30 DELHI & ANR. .....Respondent

Through: Mr. Apoorv Agarwal, JSC

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **30.04.2026**

*__**CM APPL. 29035/2026**__ *(modification of order dt.21.04.2026)*

1. Learned counsel for the petitioner pointed out that due to typographical error in the order of this Court passed on 21.04.2026 in which wrong Section (144A) has been mentioned in third line of para No. 9 which ought to have been Section 144C(10).

2. He further submitted that fifth line of the same para also creates some confusion.

3. Mr. Apoorv Agarwal, learned Junior Standing Counsel for the respondent does not dispute the facts pointed out by the learned counsel for the petitioner.

4. We therefore, allow the application.

5. Paragraph No. 9 of the order dated 21.04.2026 shall stand substituted by the following:

"9. But in any case, the addition of Rs. 160,43,40,589/- under Section 40(a)(i) of the Act of 1961 cannot be sustained, as the same is in teeth of the direction of DRP which are mandatory as per Section 144C(10) of the Act of 1961. Accordingly, we set aside the assessment order dated 18.12.2025 to the extent of demand arising out of addition of Rs.160,43,4589/- and applicable interest thereupon. The petitioner is relegated to prefer an appeal against the remaining additions (if so desired) in accordance with law."

6. Private Secretary to upload an amended/ modified order.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 30, 2026/*ss*