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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**% *Date of Decision : 27.02.2026*

+ W.P.(C) 2723/2026, CM APPL. 13243/2026 & CM APPL. 13244/2026

LINDSTROM SERVICES INDIA PRIVATE LIMITED

.....Petitioner

Through: Ms. Ananya Kapoor, Ms. Soumya Singh and Mr. Aanjul Dalela, Adv.

versus

NATIONAL FACELESS ASSESSMENT CENTRE NEW DELHI & ORS.

.....Respondents

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Pareek, JSCs and Mr. Surya Jindal, Adv.

CORAM:**HON'BLE MR. JUSTICE DINESH MEHTA****HON'BLE MR. JUSTICE VINOD KUMAR****JUDGMENT****DINESH MEHTA, J. (ORAL)**

1. Ms. Ananya Kapoor, learned counsel for the petitioner invited Courts attention towards the order of this Court dated 06.02.2026 passed in petitioner's own case and submitted that either due to some communication gap or otherwise, the order of this Court did not reach the Assessing Officer (who is a Faceless Assessing Officer (FAO)) and therefore, he passed a draft order on 10.02.2026 under Section 144C(1) of the Income Tax Act, 1961 for Assessment Year 2023-24.

2. Mr. Gaurav Gupta, learned Senior Standing Counsel for the respondent-Income Tax Department fairly conceded to this fact that due to communication gap, the order dated 06.02.2026 could not be brought to the



notice of the AO and therefore, this order came to be passed.

3. On 06.02.2026 (Friday) in petitioner's own case, this Court passed the following order :

"9. We are, therefore, persuaded to allow the writ petition and set aside the order dated 05.01.2026, as the same has been passed without providing copies of the relied upon agreements to the petitioner.

10. The order dated 05.01.2026 passed by the TPO is set aside and he is directed to supply copies of the relied upon agreements to the petitioner on or before 15.02.2026. He may redact the name of the parties to maintain confidentiality of the parties. Upon receipt of the agreements, it shall be required by the petitioner to file its reply latest by 02.03.2026. On the reply being filed, the TPO shall pass fresh order by 16.03.2026.

11. All the timelines of the proceedings before TPO and DRP shall stand extended by 45 days qua which the petitioner shall be precluded from raising any objection."

4. Having heard learned counsel for the parties, we are of the view that due to communication gap or on account of the order being uploaded on 10.02.2026(Tuesday), the AO has passed the order for which he cannot be said to be at any fault.

5. Therefore, the impugned order dated 10.02.2026 is hereby set aside.

6. The order dated 05.01.2026 passed by the Transfer Pricing Officer (*hereinafter referred to as 'the TPO'*) has already been set aside and TPO has already supplied copies of the relied upon agreements to the petitioner on 12.02.2026. Now the petitioner shall file its reply latest by 16.03.2026.



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On reply being filed, the TPO shall pass fresh order by 16.04.2026.

7. All the timelines of the proceedings before the TPO/AO and DRP shall stand extended by sixty days qua which the petitioner shall be precluded from raising any objection.
8. The writ petition is allowed accordingly.
9. Pending applications are disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 27, 2026/ss