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

\# **CNR No. DLHC010151472023**

\+ W.P.(C) 5299/2023

SELECT SYNERGIES AND SERVICES PVT LTD

.....Petitioner

Through: Mr. Gaurav Jain, Ms. Varsha Sharma, Mr. Aman Garg, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant Mann, Mr. Pratyaksh Gupta, JSCs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE DR. JUSTICE ADITI CHOUDHARY

O R D E R

% 18.11.2026

1. By way of the present writ petition, the petitioner has challenged order dated 05.04.2023 passed under Section 148A(d) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act of 1961) and also the notice of even date issued under Section 148 of the Act of 1961.

2. When the matter came up for consideration, this Court vide its order dated 26.04.2023 directed the Assessing Officer to continue with the reassessment proceeding and pass an order, but not to give effect thereto.

3. The operative part of the order dated 26.04.2023 reads as:-

> *10. Although we have issued notice in the matter, the Assessing Officer would be at liberty to continue with the reassessment proceedings. However, if an*

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order is passed, which is adverse to the interest of the petitioner/assessee, the same shall not be given effect to till further directions of the court.

4. Mr. Jain, learned counsel for the petitioner submits that inspite of the aforesaid directions, the petitioner has not received any assessment order and to the best of his information, no assessment order has been passed.

5. Mr. Mann, learned counsel for the respondent is not in a position to dispute this position.

6. In view of the aforesaid, since the limitation for passing the assessment order has expired, the assessment has become time barred, as the notice was issued on 05.04.2023 and the Assessment Order, if any, was required to be passed by 31.03.2025.

7. While observing so, the writ proceedings are closed.

8. Rights of the parties to apply for revival stands reserved.

9. Pending application(s), if any, also stand disposed of.

DINESH MEHTA, J.

ADITI CHOUDHARY, J.

NOVEMBER 18, 2026*/naw*

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