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

\+ W.P.(C) 4839/2026, CM APPL. 23673/2026 & CM APPL. 23674/2026

WWL INDIA PRIVATE LIMITED .....Petitioner

Through: Ms. Poonam Ahuja & Ms. Mahima Garg, Advocates.

versus

NATIONAL FACELESS ASSESSMENT CENTRE INCOME TAX DEPARTMENT, GOVT OF INDIA & ANR. .....Respondents

Through: Mr. Sunil Agarwal, SSC with Ms. Monica Benjamin & Mr. Gibran Naushad, JSCs.

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

O R D E R

% **21.04.2026**

1. By way of present writ petition, the petitioner has challenged the order dated 05.03.2026 passed by respondent no.1 under Section 143D read with Section 144B of the Income Tax Act, 1961 *(hereinafter referred to as "the Act of 1961")*.

2. Learned counsel for the petitioner submitted that the Assessing Officer has passed the assessment order and made certain transfer pricing additions which could not have been done without a draft assessment order having been issued and served as required under Section 144B of the Act of 1961.

3. In support of his contention, learned counsel relied upon the judgment of this Court in the case of ***Principal Commissioner of Income Tax v. Sumitomo Corporation India Pvt. Ltd.*** reported in **2024 166 taxmann.com**

55 (Delhi).

4. Ms. Monica Benjamin, learned Junior Standing Counsel for the Department, produced before us a copy of the note-sheet and asserted that the draft assessment order was passed on 05.03.2026, which was converted to final assessment order however, before providing the copy thereof to the assessee.

5. She submitted that since the assessee has been deprived of opportunity of filing objection before the Dispute Resolution Panel (DRP), the assessment order served upon the assessee be treated to be a draft assessment order and an opportunity be provided to the petitioner to file objections in furtherance thereof in accordance with law.

6. Learned counsel for the petitioner, in rejoinder submitted that since the assessment order impugned in present writ petition is fundamentally without jurisdiction and the limitation for passing the assessment order (final assessment) has since passed, the Assessing Officer cannot be given a benefit of his own fault – by remanding the matter back to him.

7. Learned counsel in this regard relied upon paragraph no.58 of the judgment in the case of **Sumitomo Corporation India Pvt. Ltd. *(supra)*.**

8. Heard learned counsel for the parties.

9. So far as the petitioner's contention that the assessment order should be quashed without giving any liberty to the respondent is concerned, we are of the view that in case of **Sumitomo Corporation India Pvt. Ltd. *(supra)***, the draft assessment was not at all passed, whereas in the instant case draft assessment order has been passed and therefore, the proceedings cannot be quashed outrightly.

10. The factual matrix of the case reveals that a draft assessment order

was passed, however, without supplying copy thereof to the assessee, final assessment order come to be passed. According to us, what is illegal is the action of the Assessing Officer, that he has passed final assessment order. And hence, the final assessment order is illegal and contrary to law.

11. That apart the draft assessment order had been passed way back on 05.03.2026, which shows that limitation of at least of 25/26 days remained on such date.

12. We, therefore, set aside the assessment order dated 05.03.2026 and also the consequential penalty notice of even date. The Assessing Officer is directed to serve the draft assessment order to the assessee within a period of seven days from today.

13. The petitioner shall be free to file its objection before the Competent Authority under Section 144C of the Act of 1961, in accordance with law. The period from 05.03.2026 to 21.04.2026 shall stand excluded from the time limit(s) prescribed under law.

14. Needless to observe that we have not dilated upon or dealt with any contentions regarding merits of the order dated 05.03.2026.

15. Accordingly, the petition is allowed alongwith pending applications.

DINESH MEHTA, J.

VINOD KUMAR, J.

APRIL 21, 2026/*nk*