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

\+ W.P.(C) 8445/2024, CM APPL. 34851/2024

SOMIC ZF COMPONENTS PRIVATE LIMITED .....Petitioner

Through: Mr. Nischay Kantoor, Ms. Vandana Kothari, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE INCOME TAX DEPARTMENT & ORS. .....Respondents

Through: Mr. Puneet Rai, SSC.

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

ORDER

% **11.05.2026**

1. By way of present writ petition, petitioner prays thus:

> *"A. Issue a writ of and/or order and or directions in the nature of certiorari, prohibition, mandamus or any other appropriate writ, order or direction quashing the intimations dated 13.04.2023 and 24.01.2024 issued under section 245 of the Act;*
>
> *AND*
>
> *B. Issue a writ of and/or order and/or directions in the nature of mandamus or any other appropriate writ, order or direction to the Respondents to refund the amount of Rs. 26,86,087, adjusted illegally against the demand for ay 2017-18, along with the applicable interest.*
>
> *AND*
>
> *C. Issue a writ of and/or order and/or directions in the nature of mandamus or any other appropriate writ, order or direction to the Respondents to strike off the demand, reflecting as outstanding on the income tax portal, of Rs.10,89,283/- and interest amounting to Rs.7,50,538/-.*
>
> *AND*
>
> *D. Award cost of litigation;"*

2. Petitioner is a company registered in India. During its assessment proceedings for Assessment Year *(AY)* 2017-18, the Assessing Officer (AO) proposed to make certain transfer pricing addition, for which a draft assessment order came to be passed on 30.03.2021.

3. The petitioner filed its objections before Dispute Resolution Professional (DRP) on 29.04.2021, which came to be disposed of on 24.09.2021 (signed on 08.10.2021).

4. Learned counsel for the petitioner submitted that consequent to the order of the DRP, the AO was required to pass an order under Section 144(C) of the Income Tax Act, 1961 within a period of 30 days (latest by 30.11.2021), but no assessment order was passed and thus, he ceased to have jurisdiction to pass the order.

5. The petitioner claims to have received a few intimations, indicating therein that an outstanding demand of Rs.37,75,370/- is due against it for the AY 2017-18, but despite petitioner's request no copy of order (if any) passed by the AO was served.

6. Learned counsel invited court's attention towards Annexure P-11 being resolution dated 07.10.2022 by which the grievance raised by the petitioner was disposed and pointed out that the Grievance Redressal Portal informed the petitioner that the assessment proceedings are under-way.

7. Having apprised the Court about these facts, learned counsel submitted that not only did the demand keep getting reflected on the ITBA portal but the respondent has also wrongly adjusted an amount of Rs.26,86,087/- from the petitioner's due refund of A.Ys. 2008-09 and 2020-21.

8. Learned counsel argued that in absence of an assessment order, no

valid and legal demand can stand. He added that a simple entry on the ITBA portal cannot make such demand enforceable. While informing that the respondent's rights to file reply has been foreclosed on 21.05.2025, learned counsel argued that the respondents have not been able to show any justification for their otherwise void action.

9. Be that as it may, Mr. Puneet Rai, learned senior standing counsel has produced email dated 05.06.2025 written to him by the jurisdictional AO, in which he has informed that though the demand of Rs.37,85,193/- is being reflected on the ITBA portal, but no assessment order is in his possession either in physical or in electronic form.

10. Heard learned counsel and perused the record.

11. It is an apparent rather admitted fact that the AO is not having a copy of the assessment order. Therefore, there cannot be a question of the same being served upon the assessee.

12. We hold that sans service of an assessment order and demand notice, rather in absence of an assessment order, no legally enforceable demand can exist and subsist.

13. The writ petition is, therefore, allowed and intimations dated 13.04.2023 and 24.01.2024 (Annexures P-13 and P-15 respectively) are declared illegal and are quashed.

14. The respondents are directed to delete the entry regarding outstanding demand against the petitioner (for AY 2017-18) within a period of two weeks from today.

15. The amount of Rs.26,86,087/- which has been recovered by the respondent from petitioner's refund of A.Y. 2008-09 and 2021-22 shall forthwith be returned to the petitioner, alongwith applicable interest from the

date of recovery till the date of payment. The amount shall be returned within a period of two months from today.

16. In case, the respondents are having or are able to trace the assessment order (said to have been passed), whereby demand of Rs. 37,75,370/- was raised, they shall be free to serve the same upon the assessee in accordance with law.

17. On service of the assessment order, the petitioner shall be free to take its legal remedies, with all possible pleas and grounds, including the ground that the assessment order was not passed within time.

18. The writ petition alongwith pending application stands disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 11, 2026/ck