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

\+ W.P.(C) 16467/2024 and CM APPL. 69465/2024, CM APPL. 22814/2025

BIRDEYE SOFTWARE INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Kamal Sawhney, Advocate with Mr. Nikhil Agarwal, Advocate.

versus

ASSESSMENT UNIT, INCOME TAX DEPARTMENT .....Respondent

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, JSC.

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

O R D E R

% **21.01.2026**

1. Mr. Kamal Sawhney, learned counsel for the petitioner submits that the issue involved in the present writ petition is squarely covered by judgment dated 29.10.2025 passed by this Court in ***ITA 304/2025***, ***Commissioner of Income Tax International Taxation-2, New Delhi v. Hyundai Rotem Company.***

2. In the case of ***Hyundai Rotem Company (supra)*** this Court has held that the date when the DIN is generated on the order being uploaded by the DRP, is the date of service upon the Assessing Officer, as provided under Section 144C(13) of the Income Tax Act, 1961.

3. Mr. Sanjeev Menon, learned Junior Standing Counsel for the respondent is not in a position to dispute the aforesaid position of facts and

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law.

4. In the present case also, the facts are not in dispute.

5. Hence, the present writ petition is allowed in light of the judgment in the case of ***Hyundai Rotem Company (supra).*** The impugned order passed by the Assessing Officer is quashed, being barred by limitation.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 21, 2026/MR

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