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

\+ W.P.(C) 17667/2024 CM APPL. 75210/2024

MUNTERS INDIA HUMIDITY CONTROL PRIVATE LIMITED

.....Petitioner

Through: Ms. Ananya Kapoor and Ms. Soumya Singh, Advs.

versus

ASSESSMENT UNIT NATIONAL FACELESS ASSESSMENT CENTRE AND ORS.

.....Respondents

Through: Mr. Abhishek Maratha, SSC and Mr. Apoorv Agarwal, JSC

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

O R D E R

% 21.01.2026

1. Learned counsel for the petitioner submits that the issue involved in the present writ petition is covered by the judgment of this Court in the case of **Commissioner of Income Tax International Taxation-2, New Delhi v. Hyundai Rotem Company**, NC: 2025:DHC:9430-DB, ITA 304/2025.

2. Mr. Apoorv Agarwal, learned counsel for the respondent is not in a position to dispute the above position of facts and law.

3. The impugned assessment order dated 03.10.2024 passed under Section 143(3) read with Section 144C(13) and 144B of the Income Tax Act

of 1961, in the present writ petition is, therefore, quashed.

4. The writ petition is allowed.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 21, 2026/ss