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

\+ W.P.(C) 358/2026 CM APPL. 1765/2026 CM APPL. 1766/2026

EROS GRAND RESORTS AND HOTELS PVT LTD

.....Petitioner

Through: Mr. Satyen Sethi, Mr. Arta Trana Panda and Ms. Gargi Sethee Advs.

versus

DY COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION & ORS.

.....Respondents

Through: Mr. Ruchir Bhatia SSC and Mr. Anant Mann, JSCs.

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

O R D E R

% 12.01.2026

1. Learned counsel for the petitioner argued that since the assessment had already culminated in respect of the return of income furnished under Section 143(3) of the Income Tax Act, 1961, the subsequent notices issued under Section 143(2)/Section 142(1) could not have are illegal and without jurisdiction.

2. Issue notice. Mr. Ruchir Bhatia, learned Senior Standing Counsel appearing for respondents accepts notice and prays for and is granted four weeks' time to complete instructions.

3. List this petition on 16.02.2026.

4. Meanwhile, the proceedings in furtherance of the impugned notice

dated 21.06.2025 issued under Section 143(2) so also the impugned notices dated 16.09.2025, 31.10.2025, 05.12.2025 under Section 142(1) of the Income Tax Act, 1961, shall remain stayed.

5. The present interim order shall however, not preclude the Assessing Officer from dropping the proceedings, if so desired.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 12, 2026/*dd*