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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 3359/2026, CM APPL. 16157/2026 & CM APPL. 16158/2026

PEPSICO INDIA HOLDINGS PVT LTDPetitioner

Through: Mr. Deepak Chopra, Mr. Anmol Anand, Ms. Priya Tandon and Mr. Adwitya Grover, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE DELHI

.....Respondent

Through: Mr. Puneet Rai, SSC, Mr. Ashvini Kumar and Mr. Rishabh Nangia, Advs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **17.03.2026**

1. The petitioner has approached this Court with an assertion that without passing any draft assessment order, the Assessing Officer has passed the final assessment order dated 26.02.2026 dehors the provision contained in Section 144B read with Section 144C of Income Tax Act, 1961 (*hereinafter referred to as the 'Act of 1961'*).
2. Mr. Puneet Rai, learned Senior Standing Counsel prays for and is granted a week's time to complete instructions.
3. List this case on 23.03.2026.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 17, 2026/cd