$~4

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

\+ W.P.(C) 3902/2026 CM APPL. 19124/2026 CM APPL. 19125/2026

FURUKAWA MINDA ELECTRIC PRIVATE LIMITED

.....Petitioner

Through: Mr. Karanjot Singh Khurana, Mr. Devashish Jain and Mr. Dhananjai Dhokalia, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE NFAC & ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC, Mr. V.K. Saksena and Ms. Hemlata Rawat, JSCs.

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

O R D E R

% **27.03.2026**

1. Learned counsel for the petitioner submitted that in response to the draft order dated 01.01.2026 passed by the Assessing Officer (AO) under Section 144C(1) of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*), the petitioner-assessee had filed its objections before the Dispute Resolution Panel (DRP)-respondent No.3 against the said order on 30.01.2026. But, the AO however, proceeded with the presumption that no objection has perhaps been filed by the petitioner.

2. He argued that if the DRP had omitted to forward the copy of objections to the AO, the petitioner cannot be made to suffer.

3. In this regard, he relied upon the judgment dated 16.01.2026 passed by this Court in W.P.(C) 578/2026 titled as **Express Freight Consortium v.**

Assessment Unit, Income-tax Department, reported at [2026] 183 taxmann.com 91 (Delhi).

4. He argued that the impugned assessment order dated 23.02.2026 passed under Section 143(3) of the Act of 1961 for Assessment Year 2023-24 whereby the petitioner's assessment has been finalized, is therefore liable to be set aside.

5. Learned counsel for the respondents prays for and is granted four weeks' time to file reply and complete her instructions.

6. List this case on 06.05.2026.

7. Meanwhile, recovery in furtherance of the order dated 23.02.2026 shall remain stayed.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 27, 2026/*ss*