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

\+ W.P.(C) 3683/2025

PRATT AND WHITNEY COMPONENT SOLUTIONS PTE LTD

.....Petitioner

Through: Mr Kamal Sawhney, Mr Nikhil Agarwal and Mr Purumedihra, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr Abhishek Maratha, SSC, Mr Apoorv Agarwal, Mr Parth Samwal, JSCs, Ms Nupur Sharma, Mr Gaurav Singh, Ms Muskaan Goel, Mr Bhanukaran Singh Jodha, Advocates for the Revenue

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **25.03.2025**

CM APPL. 17258/2025(Exemption)

1. Exemptions are allowed, subject to all just exceptions.

2. The application is disposed of.

W.P.(C) 3683/2025 & CM APPL. 17257/2025

3. Issue notice. The learned counsel for the Revenue accepts the notice.

4. It is the petitioner's case that although notice under Section 148A(b) of the Income Tax Act, 1961 [**the Act**] was served on the petitioner and despite the petitioner seeking copy of the said notice and the information on the basis of which the notice was premised, the same has not been provided

as yet.

5. Petitioner also claims that it is a foreign company and it appears that the reassessment proceedings have been initiated on account of an alleged remittance that the petitioner had not received during the relevant Assessment Year [**AY**] 2019-20.

6. Let a counter-affidavit be filed within a period of four weeks from date. Rejoinder thereto, if any, be filed before the next date of hearing.

7. In the meanwhile, if any assessment order adverse to the petitioner is passed, the same would not be given effect to, till the next date of hearing.

8. List on 19.09.2025.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 25, 2025

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Click here to check corrigendum, if any