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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 and Mr Nikhil Agarwal, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX .....Respondent

Through: Mr Abhishek Maratha, SSC with Apoorv Agarwal, Mr Parth Samwal, Ms Nupur Sharma, Mr Gaurav Singh, Mr Bhanukaran Singh Jodha, Ms Muskaan Goel and Mr Himanshu Gaur, Advocates.

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

<u>O R D E R</u>

% **22.04.2025**

<u>CM No. 20437/2025</u>

1. Exemption is allowed, subject to all just exceptions.

2. The application stands disposed of.

<u>CM No.20436/2025</u>

3. The petitioner has filed the present application, *inter alia*, pointing out that a typographical error has crept in the order dated 25.03.2025 inasmuch as the word 'not' has been missed in the opening sentence of paragraph 4 of the said order. Accordingly, paragraph 4 of the order dated 25.03.2025 is rectified to read as under:

> "4. It is the petitioner's case that although notice under

Section 148A(b) of the Income Tax Act, 1961 [**the Act**] was <u>not</u> 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."

4. The application is allowed in the aforesaid terms.

<u>CM No.20435/2025</u>

5. The petitioner has filed the present application, *inter alia*, seeking the stay of operation of the draft assessment order dated 27.03.2025 during the pendency of the present petition.

6. This Court, had by an order dated 25.03.2025, directed that if any assessment order which is adverse to the petitioner is passed, the same would not be given effect to. Clearly, the import of the said order for not giving effect to the final assessment order and not a draft assessment order. The petitioner is not precluded from availing its remedies against the draft assessment order (either by filing objections before the Dispute Resolution Panel or by electing to challenge the same before the CIT(A) by electing to treat the draft assessment order as final). In either event, a final assessment order, if adverse to the petitioner, would not be given effect to till the next date of hearing.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 22, 2025
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<u>Click here to check corrigendum, if any</u>