$~37, 38 & 39

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

\+ W.P.(C) 1347/2020

\+ W.P.(C) 10951/2021

\+ W.P.(C) 13035/2021

INDIA YAMAHA MOTOR PRIVATE LIMITED

.....Petitioner

Through: Mr. Ved Jain and Mr. Nischay Kantoor, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX (AU), & ORS.

.....Respondent

Through: Mr. Siddhartha Sinha SSC, Ms Easha Gurung JSC, Mr. Nring Chamwibo Zeliang and Ms Anu Priya Nisha Minz, Advs.
Mr. T. P. Singh, SCGS for R-2/UOI.

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

ORDER

% 16.03.2026

1. Mr. Ved Jain, learned counsel for the petitioner submits that no order [W.P.(C) 10951/2021 and W.P.(C) 13035/2021] under Section 142(2A) of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) has been passed and straightway the Assessing Officer (AO) informed the petitioner that Kumra Bhatia & Co. (in W.P.(C) 10951/2021) and Satish Aggarwal & Associates (in W.P.(C) 13035/2021) have been appointed as an

Auditor.

2. He argued that unless the petitioner's reply is considered and an order is passed, the AO cannot directly appoint special Auditor(s).

3. Learned counsel for the respondents to file a categorical affidavit as to whether any order under Section 142(2A) of the Act of 1961 has been passed by the AO or not. In case any order has been passed, the same be placed on record.

4. List these cases on 30.07.2026.

5. Interim order(s), if any, to continue.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 16, 2026/*dd*