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

+ W.P.(C) 13258/2021

HONDA CARS LTD

..... Petitioner

Through: Mr. Deepak Chopra, Adv.

versus

DEPUTY COMMISSIONER OF INCOME
TAX & ORS.

..... Respondents

Through: Mr. Abhishek Maratha, Sr.SC
with Mr. Parth Semwal, Ms.
Nupur Sharma, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE PURUSHAINDR KUMAR
KAURAV**

ORDER
08.04.2024

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1. Having heard Mr. Chopra, learned counsel representing the petitioner and Mr. Maratha, learned counsel representing the respondents, we find that the solitary question which would warrant consideration is whether our order of 31 May 2021 which provided for a stay on the operation of the impugned draft assessment order dated 21 April 2021 would fall within the ambit of clause 2 of Explanation 1 as placed in Section 153 of the Income Tax Act, 1961?

2. In order to enable learned counsels for respective parties to place a Brief Synopsis of Submissions on record at least 48 hours prior to the date fixed as well as a Compilation of Judgments which are proposed to be relied upon, let this matter be placed on 21.05.2024



in the category of “End of Board” as part heard.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 08, 2024/p