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

\+ W.P.(C) 9719/2024

SOFTWAREONE INDIA PRIVATE LIMITED .....Petitioner
Through: Ms. Ananya Kapoor & Mr. Sumit Lalchandani, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 22(2), DELHI & ORS. .....Respondents
Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, Adv.

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\+ W.P.(C) 9735/2024

DONALDSON INDIA FILTER SYSTEMS PRIVATE LIMITED .....Petitioner
Through: Ms. Ananya Kapoor & Mr. Sumit Lalchandani, Advs.

versus

ASSESSMENT UNIT NATIONAL FACELESS ASSESSMENT CENTRE INCOME TAX DEPARTMENT & ORS. .....Respondents
Through: Mr. Sanjay Kumar, SSC with Ms. Easha Kadian, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **18.07.2024**

CM APPL. 39849/2024 (Ex.) in WP(C) 9719/2024
CM APPL. 39945/2024 (Ex.) in WP(C) 9735/2024

Allowed subject to all just exceptions.

Applications stand disposed of.

WP(C) 9719/2024 & CM APPL. 39848/2024 (Stay)

WP(C) 9735/2024 & CM APPL. 39944/2024 (Stay)

1. Notice. Since the respondents are duly represented by Mr. Bhatia and Mr. Kumar, learned counsels, let counter affidavits be filed within a period of four weeks from today. The petitioner shall have two weeks therefrom to file rejoinder affidavits.

2. Let both writ petitions be called again on 06.11.2024.

3. In the meanwhile, and bearing in consideration the factum of an identical challenge having been entertained in WP(C) 11060/2023 and the interim order which operates thereon, we hereby provide that while it shall be open for the respondents to proceed further in finalizing the assessment proceedings, the same shall not be given effect to till the next date of listing.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 18, 2024/kk