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

\+ **W.P.(C) 16210/2023 & CM Nos. 65157-58/2023**

INFOGAIN INDIA PRIVATE LIMITED ..... Petitioner

Through: Mr Salil Kapoor, Mr Sumit Lalchandani and Ms Ananya Kapoor, Advs.

versus

NATIONAL FACELESS ASSESSMENT CENTRE, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE ..... Respondent

Through: Mr Shlok Chandra, Sr Standing Counsel with Ms Priya Sarkar and Ms Madhavi Shukla, Standing Counsels.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **20.12.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

CM No.65158/2023

1. Allowed, subject to the petitioner filing legible copies of the annexures, at least three days before the next date of hearing.

W.P.(C) 16210/2023 & CM No. 65157/2023 ***[Application filed on behalf of the petitioner seeking interim relief]***

2. This writ petition concerns Assessment Year (AY) 2020-21.

3. The record shows that the Assessing Officer (AO) has recharacterized receivables as loans received from Associated Enterprises (AEs).

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4. The draft assessment order in this case was passed on 29.09.2023 whereby an addition amounting to Rs.19,44,19,732/- has been proposed.

5. It is the stand of the petitioner that the assessment proceedings are time-barred. In this regard, reliance is placed on Sections 153(1) and 153(4) of the Income Tax Act, 1961 [in short, "Act"].

6. Mr Salil Kapoor, counsel who appears on behalf of the petitioner, says that this very issue arises in other cases as well, the details of which are given below:

(i) W.P.(C)No.15149/2023, ***Ramtech Consulting v. Assessment Unit, National Faceless Assessment Centre, Ministry of Finance, Department of Revenue & Anr.***

(ii) W.P.(C)No.11060/2023, ***Bid Services Division Mauritius Ltd. vs. Asst. Commissioner of Income Tax International Tax & Anr.***

7. Accordingly, issue notice.

7.1 Mr Shlok Chandra, learned senior standing counsel, accepts notice on behalf of the respondent/revenue.

8. A counter-affidavit will be filed within the next four (04) weeks.

8.1 Rejoinder thereto, if any, will be filed at least three days before the next date of hearing.

9. List the matter on 09.02.2024.

10. Although we have issued notice in the matter, the AO will be at liberty to continue with the assessment proceedings. However, if an order is passed which is adverse to the interest of the petitioner, the same shall not be

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given effect, till further directions of the Court.

11. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 20, 2023/aj

Click here to check corrigendum, if any

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