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

\+ W.P.(C) 12374/2024

CERAGON NETWORKS LTD .....Petitioner

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Aditya Vohra and Mr. Shashvat Dhamija, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS. .....Respondent

Through: Mr. Aseem Chawla, SSC.

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

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

**% 04.09.2024**

**<u>CM APPL. 51475/2024 (Ex.)</u>**

Allowed, subject to all just exceptions.

Application shall stand disposed of.

**<u>W.P.(C) 12374/2024 & CM APPL. 51474/2024 (Stay)</u>**

1. Notice. Since the respondents are represented by Mr. Chawla, learned counsel, let a reply be filed within a period of four weeks. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.

2. Prima facie, we find that the challenge which stands raised would merit further consideration bearing in mind the stipulated time frame which stands embodied in Section 153 of the Income Tax Act, 1961 ["**Act**"]. If the aforesaid timelines were to be borne in consideration, the period for concluding the assessment would have come to an end on 31 December 2023. We presently take note of the fact that although a draft assessment order was framed on 29

December 2023, the objections preferred before the Dispute Resolution Panel ["**DRP**"] on 24 January 2024 are yet to be disposed of.

3. Although Mr. Chawla, learned counsel, draws our attention to sub-section (13) of Section 144C, we, prima facie, find ourselves unable to read or construe that provision as dwarfing Section 153 altogether or extending the period which otherwise stands prescribed therein.

4. We also take note of the view expressed by the Bombay High Court in **Shelf Drilling Ron Tappmeyer Ltd. Vs. Assistant Commissioner of Income Tax** [2023 SCC Online Bom 1589] which presently forms subject matter of an appeal before the Supreme Court as well as the order dated 31 August 2024 passed by that High Court. Matter requires consideration.

5. Let the matter be called again on 06.11.2024.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**SEPTEMBER 4, 2024/***ib*