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

\+ ITA 317/2025 CM APPL. 50916/2025

\+ ITA 319/2025 CM APPL. 50924/2025

QUALCOMM INCORPORATED

.....Appellant

Through: Mr. Percy Pardiwala, Sr. Adv with Mr. Nishant Thakkar, Ms. Jasmin Amalsadvala and Mr. Nikhil Ranjan, Advs.

versus

DY. COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr. Ruchir Bhatia SSC with Mr. Anant Mann JSC and Mr. Abhishek Anand, Adv.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **10.09.2025**

CM APPL. 50918/2025 (Delay) in ITA 371/2025
CM APPL. 50926/2025 (Delay) in ITA 319/2025

1. For the reasons stated in the applications, the delay of 155 days (in both the appeals) in filing the captioned appeals are condoned.

2. The applications stand disposed of.

ITA 317/2025 CM APPL. 50916/2025 (Stay)
ITA 319/2025 CM APPL. 50924/2025 (Stay)

3. Admit.

4. Following substantial questions of law arises for consideration in this appeal :

> *"A.Whether the Ld. AO had erred in initiating and completing the reassessment without possessing information as required under explanation 1 to section 148 of the Act, rendering such assessment to be void ab initio and liable to be quashed?.*
> *B.Whether the Ld. AO while issuing the notice under section 148 of the Act, 148A(b) of the Act and passing the order under section 148A(d) of the Act erred in not obtaining prior approval of the specified authority under Section 151 of the Act ?*
> *C. Whether the proceedings under section 148A of the Act and Notice under section 148 of the Act are without jurisdiction in as much as they are contrary to the provisions of section 151A of the Act read with the E-assessment of Income escaping assessment Scheme, 2022? "*

5. Learned counsel for the parties to file written submissions along with the judgments they intend to rely upon before the next date.

6. Re-notify on 24.03.2026.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 10, 2025
dd