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

\+ W.P.(C) 14732/2024 CM APPL. 61867/2024

NOKIA SOLUTIONS AND NETWORKS INDIA PRIVATE LIMITED .....Petitioner

Through: Mr. Kamal Sawhney, Mr. Nikhil Agarwal & Mr. Puru Medhira, Advs.

Versus

ASSESSMENT UNIT INCOME TAX DEPARTMENT & ANR. .....Respondents

Through: Mr. Abhishek Maratha, Mr. Parth Samwal, Mr. Apoorv Agarwal, Mr. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha & Mr. Muskaan Goel, Advs.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE TARA VITASTA GANJU

O R D E R

% **21.10.2024**

1. Issue notice.

2. The principal issue involved in the present case is whether the assessment proceedings under Section 143(3) of the Income Tax Act, 1961 in respect of assessment year 2021-22 are time barred.

3. The learned counsel appearing for the respondents accepts notice and seeks time to obtain instructions.

4. *Prima facie*, the time for passing the final assessment order in terms of the directions issued by the Dispute Resolution Panel (DRP) on 30.09.2024 has expired as more than 21 months have since passed from the date of end of the assessment year in which the return was filed.

5. Counter affidavit, if any, be filed be filed before the next date of hearing.

6. In the meanwhile, assessment order pursuant to the directions issued by

DRP shall not be passed till the next date of hearing.

7. List on 06.11.2024.

VIBHU BAKHRU, J

TARA VITASTA GANJU, J

OCTOBER 21, 2024

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Click here to check corrigendum, if any