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

+ **W.P.(C) 14814/2024 & CM APPL. 62262/2024**

**DONALDSON INDIA FILTER SYSTEMS**

**PRIVATE LIMITED**

.....Petitioner

Through: Ms. Ananya Kapoor, Mr. Utkarsh  
Kumar Gupta and Mr. Sumit  
Lalchandani, Advocates

versus

**NATIONAL FACELESS ASSESSMENT CENTRE, DELHI,  
ASSESSMENT UNIT, INCOME TAX DEPARTMENT, MINISTRY  
OF FINANCE & ANR.**

.....Respondents

Through: Mr. Vipul Agrawal, Sr. Standing  
Counsel with Mr. Gibran Naushad  
and Ms. Sakashi Shairwal, Jr.  
Standing Counsels for Revenue.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MS. JUSTICE SWARANA KANTA SHARMA**

**ORDER**

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**22.10.2024**

**CM APPL. 62263/2024 (exemption)**

1. Exemption is allowed, subject to all just exceptions.
2. Application stands disposed of.

**W.P.(C) 14814/2024**

3. Issue notice.
4. Learned counsel appearing on behalf of respondents accepts notice.
5. This Court is informed that the matter involving similar issue which relates to the time frame within which an assessment order is required to be



passed is now listed before this Court on 06.11.2024. Accordingly, list the present petition on the said date.

6. The respondent may file his counter affidavit before the next date of hearing.

7. In the meanwhile, the assessing officer may continue with the proceedings, however, if any order adverse to the petitioner is passed, the same would not be given effect to, till the next date of hearing.

8. List on 06.11.2024.

**VIBHU BAKHRU, J**

**SWARANA KANTA SHARMA, J**

**OCTOBER 22, 2024**

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*Click here to check corrigendum, if any*