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

\+ W.P.(C) 16062/2025

ZHENG YUAN MOBILES PVT LTD

.....Petitioner

Through: Mr. Prashant Meharchandani, Mr. Arijit Ghosh, Ms. Kanika Jain, Mr. Himanshu S. Sinha, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 30 DELHI & ORS.

.....Respondent

Through: Mr. Gaurav Gupta, SSC, Mr. Shivendra Singh and Mr. Yojit Praeek, JSCs and Mr. Surya Jindal, Adv.

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

O R D E R

% **16.10.2025**

CM APPL. 65779/2025

1. Exemption allowed, subject to all just exceptions.

2. The application is disposed of.

W.P.(C) 16062/2025, CM APPL. 65778/2025

3. Learned counsel for the petitioner states that identical issue is pending consideration in the Writ Petition titled *Boang Technology Pvt Ltd v. Assistant Commissioner of Income Tax Central Circle 30 & Ors.* W.P(C) No. 14952/2025 and the next date of hearing is 29.01.2026.

4. Mr. Gaurav Gupta, acknowledges the submission made by the learned counsel for the petitioner.

5. Issue notice. Mr. Gaurav Gupta accepts notice for respondents.

6. Counter affidavit be filed within six weeks from today, rejoinder thereto, be filed within two weeks thereafter.

7. The learned counsel for the petitioner states the Assessment Order has not been passed. We make it clear that liberty is with the Assessing Officer to pass assessment order but the same shall not be given effect to, till the next date of hearing.

8. Renotify on 29.01.2026.

9. Dasti.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 16, 2025

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