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

+ **W.P.(C) 17302/2024**

**KOHLER INDIA CORPORATION PRIVATE LIMITED**

.....Petitioner

Through: Mr. Himanshu S Sinha, Mr. Prashant  
Meharchandani, Mr. Jainender Singh  
Kataria, Advocates and Mr. Paras  
Arora, CA

versus

**DEPUTY COMMISSIONER OF INCOME TAX & ORS**

.....Respondent

Through: Mr. Shlok Chandra, SSC and Ms.  
Naincy Jain, Ms. Madhavi Shukla,  
JSCs

**CORAM:**

**HON'BLE THE ACTING CHIEF JUSTICE**

**HON'BLE MR. JUSTICE TUSHAR RAO GEDELA**

**ORDER**

% **16.12.2024**

**CM APPL. 73643/2024**

1. Exemption allowed subject to all just exceptions.
2. The application stands disposed of.

**W.P.(C) 17302/2024 & CM APPL. 73642/2024 (Stay)**

3. Learned counsel appearing for the parties state that there are two issues raised in the present petition:-

(a) Whether the Dispute Resolution Panel (DRP) had the jurisdiction to remand the matter to TPO?



(b) Whether the final assessment order is required to be passed within the overall period of 21 months?

4. The aforesaid issues are also involved in a batch of petitions, which are now listed on 24.03.2025.
5. Issue notice.
6. Learned counsel for the parties also state that the interim order may be issued staying further proceedings in the said batch of matters.
7. Accordingly, the impugned orders are stayed till the next date of hearing.
8. List on 25.03.2025.

**VIBHU BAKHRU, ACJ**

**TUSHAR RAO GEDELA, J**

**DECEMBER 16, 2024**

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[Click here to check corrigendum, if any](#)