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

+ W.P.(C) 14960/2021 & CMs 47236-37/2021

M/S UCWEB MOBILE PRIVATE LIMITED ..... Petitioner

Through Mr.Nageswar Rao, Adv.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

..... Respondents

Through Mr.Ruchir Bhatia, Sr.SC.

% Date of Decision: 24<sup>th</sup> December, 2021

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE NAVIN CHAWLA**

### **J U D G M E N T**

**MANMOHAN, J (Oral):**

1. Present writ petition has been filed challenging the impugned transfer pricing order passed under Section 92CA(3) in relation to assessment year 2017-18 and the draft assessment order dated 10<sup>th</sup> May 2021.
2. Learned counsel for the petitioner states that the unsigned and undated impugned Transfer pricing order received by petitioner by way of email on 29th July, 2019 is invalid and void as impugned order is not digitally signed. He states that the impugned order is in direct contravention to Notifications issued vide SO 3264(E) and SO 3265(E) dated 12th September, 2019 as well as Instruction No.01/2018 dated 12th February, 2018 issued by CBDT which requires that all departmental orders, communications and notices being issued to the assessee through 'e-proceeding' facility should be



digitally signed.

3. Issue notice. Mr.Ruchir Bhatia, Advocate, accepts notice on behalf of the respondents. He states that the present writ petition is premature as the petitioner can raise all the grievances raised in the present writ petition before the Dispute Resolution Panel.

4. Mr.Ruchir Bhatia, Advocate emphasises that in fact the petitioner has raised the aforesaid grievances before the Dispute Resolution Panel.

5. In rejoinder, Mr. Nageswar Rao, learned counsel for the petitioner states that Disputes Resolution Panel has no jurisdiction to deal with the aforesaid objections/submissions.

6. Mr.Ruchir Bhatia, learned counsel, while disputing the submission made by Mr.Rao, submits that the Dispute Resolution Panel has the competence as well as the jurisdiction to decide the aforesaid objections. In support of his submission, he relies upon the judgments passed by Bombay High Court in Vodafone India Services P. Ltd. vs. Union of India & Ors. (2014) 361 ITR 531 (Bom) and MESSE Dusseldorf India P. Ltd. vs. Deputy Commissioner of Income-Tax, Transfer Pricing Officer and Anr. (2010) 320 ITR 565 (Del).

7. Keeping in view the aforesaid, Mr.Nageswar Rao, learned counsel for the petitioner states that he wishes to withdraw the present writ petition with liberty to raise all the contentions and submissions urged in the present writ petition before the Dispute Resolution Panel.

8. Accordingly, the present writ petition is disposed of. Liberty, as prayed for, is granted. It is made clear that this Court has not commented on the merits of the controversy. The rights and contentions of all the parties are left open.



9. In the event the petitioner is aggrieved by the decision of the Dispute Resolution Panel, the petitioner shall be at liberty to file appropriate proceeding in accordance with law.

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**DECEMBER 24, 2021  
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HIGH COURT OF DELHI



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