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

+ ITA 131/2025

M/S UFLEX LIMITED

.....Appellant

Through: Mr. M.P. Rastogi, Mr. Kaushik, Mr.  
Ram Naresh, Mr. Ajay K. Jain & Mr.  
Shobhit Jaiswal, Adv.

Versus

PR. COMMISSIONER OF INCOME  
TAX-III, NEW DELHI

.....Respondent

Through: Mr. Siddhartha Sinha, Adv.

**CORAM:**

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

**HON'BLE MR. JUSTICE TEJAS KARIA**

**ORDER**

% **05.05.2025**

**CM No.26898/2025 (for exemption)**

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

**ITA 131/2025**

3. Issue notice.
4. The learned counsel appearing for the respondent accepts notice.
5. It is the appellant's case that its assessment for Assessment Year 2003-04 had abated on account of the search conducted on 23.02.2006. Notwithstanding the same, the assessment order dated 24.03.2006 had been framed after the date of search. The appeals against the said assessment order were filed before the Commissioner of Income Tax (Appeals) [CIT(A)] and thereafter before the Income Tax Appellate Tribunal [ITAT]. The learned ITAT had also dismissed the appellant's appeal by an order dated 12.10.2009. The appellant preferred an appeal against the said order of the learned ITAT



before this court [being ITA No.356/2011] which is pending.

6. Although the appellant had not challenged the assessment order dated 24.03.2006 on the ground of nullity, it now seeks to do so as the additional claims made by the appellant, in its return filed pursuant to the notice issued under Section 153A of the Act, have not been entertained. The notice dated 21.11.2007 under Section 153A was issued pursuant to a second search conducted on 10.05.2007.

7. The appeal is admitted on the following questions of law:

“(i) Whether the assessment framed under Section 143(3) of the Act in respect of pending assessment in violation of second provision to Section 153A of the Act is a valid assessment? If so, then can such invalid assessment and proceeding in furtherance thereto be considered and taken into account while framing assessment under Section 153A related to pending assessment?

(ii) Whether the fresh claims made in the proceedings under Section 153A can be declined due to an invalid original assessment made under Section 143(3) of the Act, on account of lack of jurisdiction because of its pendency on the date of search and stands abated in view of second proviso to Section 153A of the Act?”

8. The appellant shall file an affidavit containing all documents that were available on record of the learned ITAT.



9. List in the category of ***Regulars*** as per its own turn along with ITA No.356/2011.

**VIBHU BAKHRU, J**

**TEJAS KARIA, J**

**MAY 5, 2025**  
'gsr'

*Click here to check corrigendum, if any*