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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **ITA 241/2025**  
**AKASAKI TECHNOLOGY (P) LTD**

.....Appellant

Through: Mr S Krishnan and Mr Harshit  
Chauhan, Advocates.

versus

**PRINCIPAL COMMISSIONER OF INCOME TAX**

.....Respondent

Through: Mr Vipul Agrawal, SCC, Ms Sakshi  
Shairwal, Mr Akshat Singh, JSCs, Mr  
Gauraang Ranjan and Ms Harshita,  
Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

% **24.07.2025**

**CM APPL. 44376/2025(Exemption)**

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

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3. The challenge in this appeal under Section 260A the Income Tax Act, 1961 (**the Act**) is to an order dated 05.05.2025 passed by the Income Tax Appellate Tribunal, Delhi Bench, New Delhi (**ITAT**) in ITA No.6076/Del/2024 in respect of the Assessment Year 2012-13.
4. The submission of Mr Krishnan, learned counsel appearing for the appellant is that the ITAT could not have remanded the matter back to the Assessing Officer without a determination on the issue that notice under Section 143(2) of the Act was not issued.
5. Mr Aggarwal, learned counsel appearing for the Revenue states he



shall take instructions from the Department, as to whether notice was issued to the appellant/assessee under Section 143(2) of the Act. Though, at this stage, Mr Aggarwal submits that it is not mandatory to issue notice under Section 143(2) of the Act for reassessment.

6. At his request, renotify on 27.08.2025.

**-V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**JULY 24, 2025**

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