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

+ ITA 277/2024

PR. COMMISSIONER OF INCOME  
TAX (CENTRAL)-2

..... Appellant

Through: Mr. Sanjay Kumar & Ms.  
Easha, Advs.

versus

M/S BILASA AND SONS PRIVATE  
LIMITED

..... Respondent

Through: Mr. Kapil Goel & Mr. Sandeep  
Goel, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR  
KAURAV**

**ORDER**

**13.05.2024**

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1. Notice. Since the respondent is duly represented by Mr. Goel, no further steps need be taken. We take note of identical questions which are engaging our attention in ITA 263/2024. We also bear in consideration the interim order passed by the Supreme Court dated 03 January 2024 in respect of the judgment handed down by this Court in **CIT v. Brandix Mauritius Holdings Ltd.** [2023 SCC OnLine Del 6481]. Matter requires consideration.

2. We, consequently, admit the instant appeal on the following questions of law:-

A. Whether on the facts and circumstances of the case and in law, the Income Tax Appellate Tribunal [**'ITAT'**] is correct in quashing the assessment order by accepting the assessee's additional grounds that the assessment order was passed manually without Document Identification



Number [‘DIN’] and that the same amounts to invalidity, ignoring the fact that the Assessing Officer [‘AO’] had obtained approval of the Chief Commissioner of Income Tax [‘CCIT’] (Central), New Delhi for passing of manual orders?

B. Whether on the facts and circumstances of the case and in law, the ITAT is correct in ignoring the fact that as per the Circular No. 19/2019 dated 14 August 2019, the assessment order was uploaded on the Income Tax Business Application [‘ITBA’] on 19 January 2020 within 15 working days and DIN was duly generated?

3. List again on 31.08.2024.

**YASHWANT VARMA, J.**

**PURUSHAINDRA KUMAR KAURAV, J.**

**MAY 13, 2024/RW**