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

\# **CNR No. DLHC010505692026**

\+ W.P.(C) 15510/2026 & CM APPL. 72794/2026

HOLMAN FENWICK WILLAN SINGAPORE LLP

.....Petitioner

Through: Ms. Vibhooti Malhotra, Mr. Bhuvnesh Satija & Mr. Aniket Khanduri, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE INT. TAX 2(1)(1), NEW DELHI .....Respondent

Through: Mr. Puneet Rai, SSC with Mr. Ashwini Kumar & Mr. Rishabh Nangia, JSCs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE DR. JUSTICE ADITI CHOUDHARY

O R D E R

% 16.10.2026

1. The petitioner has approached this Court challenging the assessment order dated 09.05.2025, the penalty order dated 24.12.2025 and the notice of demand issued in consequence thereof on 24.12.2025.

2. Ms. Vibhooti Malhotra, learned counsel for the petitioner, asserted that the petitioner is a Maritime Law Firm having no presence in India and thus has never applied for a Permanent Account Number (PAN).

3. She submitted that the Department itself has allotted a PAN to the petitioner and has passed an assessment order obviously behind the back of the petitioner.

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4. Mr. Puneet Rai, learned Senior Standing Counsel, is directed to appear in the matter and he prays for and is granted three weeks' time to complete instructions and file a short counter affidavit.

5. List this case on 18.11.2026.

6. Till then, the respondents shall not take any coercive measure for recovery of the demand raised by assessment order dated 09.05.2025 and consequential demand notice dated 24.12.2025 issued to the petitioner.

DINESH MEHTA, J.

ADITI CHOUDHARY, J.

OCTOBER 16, 2026/*nk*

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