



2026:UHC:1861

HIGH COURT OF UTTARAKHAND AT NAINITAL

Writ Petition Misc. Single No. 582 of 2026

18 March, 2026

Ceragem India Private Limited

--Petitioner

Versus

Assessment Unit & another

--Respondents

Presence:-

Mr. Prashan Mehar Chandani and Ms. Kanika Jain, learned counsel holding brief of Mr. Rohit Arora, learned counsel for the petitioner.

Mr. H.M. Bhatia, learned counsel accepts notice on behalf of the respondents.

Hon'ble Pankaj Purohit, J.

By means of the present writ petition, the petitioner has challenged the final assessment order dated 10.02.2026 issued by respondent no.1, annexure-4 to the writ petition, as well as the demand notice under Section 156 of the Income Tax Act, 1961 (for short "the Act, 1961") dated 10.02.2026 issued by respondent no. 1, annexure-5, and the consequent show cause notice for penalty under Section 274 read with Sections 270A of the Act, 1961 whereby the petitioner was inflicted with a penalty and a demand of Rs. 2,65,36,180/- was raised against the petitioner-company.

2. The impugned orders have been challenged



by the petitioner mainly on the ground that respondent no. 1, before passing the final assessment, should have passed a draft assessment order for the reason that the petitioner-company is an “eligible assessee” under Section 144(C)(15)(b)(i) of the Act, 1961.

3. It is submitted by learned counsel for the petitioner that once the petitioner is an “eligible assessee”, before passing a final order, the respondents shall have a legal obligation to pass a draft assessment order under Section 144(C)(1) of the Act. He further submits that there is no dispute on behalf of the petitioner/company to remand the case.

4. This fact is not disputed by learned counsel for the respondents that the petitioner is an “eligible assessee”.

5. In such a view of the matter, the orders passed by respondent no. 1, impugned in the present writ petition, appears to be quite illegal and beyond jurisdiction on the face of it.

6. Accordingly, the impugned orders dated 10.02.2026 (annexure-4 to the writ petition), 10.02.2026 (annexure-5 to the writ petition) and 10.02.2026 (annexure-7 to the writ petition) are hereby quashed. The matter is remanded back to respondent no. 1 to proceed against the petitioner in accordance with law, keeping in mind that the petitioner is an “eligible assessee”, as expeditiously as possible, but not later than three months from today.



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7. With the aforesaid observation, present writ petition stands disposed of.

8. Pending application, if any, stands disposed of accordingly.

(Pankaj Purohit, J.)
18.03.2026

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