

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'FRIDAY-I-1', NEW DELHI**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SH. NARENDER KUMAR CHOUDHARY, JUDICIAL MEMBER**

MA No. 214/Del/2021
(Arising out of ITA No. 477/Del/2021)
(Assessment Year : 2016-17)

Honda Motorcycle and Scooters India Pvt. Ltd., Commercial Complex – II, Sector – 49-50, Golf Course Extension Road Gurgaon, Haryana – 18 PAN No. AAACH 7467 D (APPELLANT)	Vs.	ACIT Circle – 4(1) Gurugram (RESPONDENT)
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Assessee by	Shri Harpreet Singh Ajmani, Adv.
Revenue by	Shri Kanv Bali, Sr. D.R.

Date of hearing:	29/07/2022
Date of Pronouncement:	29/07/2022

ORDER

PER ANIL CHATURVEDI, AM:

The present Miscellaneous Application is filed by the assessee seeking rectification of mistakes in Appeal No. 477/DEL/2021 for A.Y. 2016-17 vide order dated 09.11.2021.

2. Before us, Learned AR pointed that assessee had raised Ground No.10 in the appeal which was with respect to the claim of deduction of expenses of Rs.250,17,14,636/- in respect of Technical Knowhow. He submitted that though the ground has been reproduced in the order of Tribunal but the same has not been adjudicated. He submitted that non-adjudication of a ground is a mistake apparent from record as contemplated u/s 254(2) of the Act and therefore order be recalled to adjudicate the aforesaid ground.

3. Learned DR did not controvert the submissions made by Learned AR.

4. We have heard the rival submissions and perused the material available on record. We find that assessee has raised ground No.10 which was with respect to the claim of deduction of expenses of Rs.250,17,14,636/- in respect of Technical Knowhow but the same was not adjudicated by Tribunal in the order dated 09.11.2021. We therefore find force in the argument of Learned AR. We therefore recall the order in ITA No.477/Del/20213 dated 09.11.2021 for limited purpose of adjudicating Ground No.10. We accordingly direct the Registry to fix the aforesaid appeal for hearing on **22.08.2022**. Since the date of hearing of the aforesaid appeal is pronounced in the open court, no separate notice of hearing is required to be issued to the parties.

5. In the result, MA of the assessee is allowed.

Order pronounced in the open court on 29.07.2022

**Sd/-
(NARENDER KUMAR CHOUDHARY)
JUDICIAL MEMBER**

**Sd/
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

Date:- 29.07.2022

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	29.07.2022
Date on which the typed draft is placed before the dictating Member	29.07.2022
Date on which the approved draft comes to the Sr.PS/PS	29.07.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	29.07.2022
Date on which the fair order comes back to the Sr. PS/ PS	29.07.2022
Date on which the final order is uploaded on the website of ITAT	29.07.2022
Date on which the file goes to the Bench Clerk	29.07.2022
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	