

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

**BEFORE SH. KUL BHARAT, JUDICIAL MEMBER AND
SH. M BALAGANESH, ACCOUNTANT MEMBER**

Misc. Application No.196/DEL/2017
(Arising out of ITA No.1713/Del/2014)
(Assessment Year : 2009-10)

ITO Ward – 3(4) New Delhi	Vs.	Copal Research India Pvt. Ltd. 6 th Floor, Vatika Atrium, Sector – 53, Gurgaon PAN No. AACCC 1159 R
(APPELLANT)		(RESPONDENT)

Assessee by	Ms. Reema Grewal, C.A.
Revenue by	Shri Ramesh Chand, Sr. D.R.

Date of hearing:	30.08.2024
Date of Pronouncement:	30.08.2024

PER M BALAGANESH, AM :

1. By virtue of this miscellaneous application, the Revenue seeks to recall the order passed by this Tribunal in ITA No. 1713/Del/2014 dated 08.05.2015 for the Asst Year 2009-10.

2. At the outset, we find that the Tribunal had disposed of the appeal of the assessee in ITA No.1713/Del/2014 dated 08.05.2015. The Revenue had preferred this Misc. Application on 15.03.2017 which is time barred. Learned AR before us placed on record the order passed by the Hon'ble Jurisdictional High Court in ITA No.894/2015 dated 23.11.2015 dismissing the appeal of the Revenue against the aforesaid order of the Tribunal dated 08.05.2015. Hence, on the date of filing of MA by Revenue on 15.03.2017, the Tribunal order got

merged with the order of the Hon'ble High Court. Hence, the Tribunal order does not have its independent status wherein some mistakes pointed out could be subject matter of rectification under section 254(2) of the Act. Hence, the Misc. Application of the Revenue is dismissed for more than one reason as stated above.

3. In the result, Misc. Application of the Revenue is rejected.

Order pronounced in the open court on 30.08.2024

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

Sd/-

**(M BALAGANESH)
ACCOUNTANT MEMBER**

Date:- 30.08.2024

*Priti Yadav, Sr. PS**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI