

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A': NEW DELHI**

BEFORE

**SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

MA No.315/Del/2024
Arising out of ITA No.5174/Del/2018
(ASSESSMENT YEAR 2013-14)

ACIT, Central Circle-04 New Delhi.	Vs.	M/s Ajay Alloys Pvt. Ltd., Babubhai & Co., 152, Office Complex, Jhandewalan Extn. Phase-1, New Delhi-110055 <i>PAN-AAECA9815E</i>
(Appellant)		(Respondent)

Assessee by	Shri Shantanu Jain, Adv. and Ms. Jahavi Khanna, Adv.
Department by	Shri Ajay Kumar Arora, Sr. DR
Date of Hearing	21/11/2025
Date of Pronouncement	05/02/2026

ORDER

PER CHALLA NAGENDRA PRASAD, JM:

Through this Miscellaneous Application (“MA” in short), the Revenue is seeking clarification stating that the Tribunal had passed two orders in ITA No. 5174/Del/2918 for the Assessment Year 2013-14, one is dated 09.04.2024 and the other is dated 08.11.2021. However, the Ld. Counsel for the assessee submitted the copies of the orders of the Tribunal for Assessment Year 2013-14 and referring to the said order it is submitted that

the Tribunal initially passed an *ex-parte* order dated 08.11.2021 in ITA No. 174/Del/2018 and this order was recalled in Misc. Application No.99/Del/2022 dated 13.02. 2023. The Ld. Counsel for the assessee submitted that the later on the Tribunal disposed off the appeal which was recalled vide order dated 09.04.2024 in ITA No. 5174/Del/2018 for the Assessment Year 2013-14 and, therefore, there is no duplication of the orders of the Tribunal and, there is no merit in the Misc. Application filed by the Revenue.

2. Heard rival submissions and perused the orders of the Tribunal. We find that the Tribunal initially passed the order in ITA No.5174/Del/2018 on 08.11.2021 partly allowing of the assessee which is an *ex-parte* order and this order was later on recalled in Misc. Application by way of order dated 13.02.2023 in MA No.99/Del/2022. Recalled appeal of the assessee in ITA No.5174/Del/2018 was finally disposed of on 09.04.2024 by the Tribunal. Thus, there is no merit in the Misc. Application filed by the Revenue, the same is hereby dismissed.

3. The Misc. Application filed by the Revenue is dismissed.

Order pronounced in the open Court on 05.02.2026.

Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 05.02.2026

PK/Sr. Ps

Sd/-

(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW, DELHI