

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

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

MA No.222/Del/2024
Arising out of ITA No.802/Del/2022
(ASSESSMENT YEAR 2017-18)

DCIT, Circle-4(2), New Delhi.	Vs.	Boeing India Private Limited 3 rd Floor, DLF Centre, Sansad Marg, New Delhi-110 001. PAN-AAHCB1218P
(Appellant)		(Respondent)

Assessee by	Ms. Shurti Khimta, AR
Department by	Shri Manoj Kumar, Sr. DR
Date of Hearing	28/11/2025
Date of Pronouncement	28/11/2025

ORDER

PER CHALLA NAGENDRA PRASAD, JM:

Through this Miscellaneous Application (“MA” in short), the Revenue is seeking to recall of the order of the Tribunal in ITA No.802/Del/2022 for Assessment Year 2017-18 and give findings on merits stating as under:

“4.1 AO comments:-

This office has received the CSR against the order of Hon’ble ITAT from the office of Ld. TPO, New Delhi wherein further appeal is not recommended due to low tax effect as per the circulated No.5/2024 dated 15/03/2024. It may also

be mentioned that the case is not covered under any exceptions as per Board Circulars circulated no.5/2024 dated 15/03/2024. Subsequently, office of the DCIT, TPO-1(1)2, New Delhi has recommended the MA on the ground issue that Hon'ble ITAT has stated in its order that the transfer pricing order which has been referred in the assessment order is in the case of BICIPL (Merged Entity) instead of BIPL (Amalgamated entity). The Hon'ble ITAT has deleted the transfer pricing adjustment on this ground. There has been no discussion in the order of Hon'ble ITAT on the merits of the issue involved in the transfer pricing adjustment. However, it is submitted that the transfer pricing order dated 29.01.2021 has been passed in the case of amalgamated entity Le. BIPL, and not in the case of BICITY, and therefore there is a factual error in this case. Hence, further MA is recommended in this case.

In view of the above, further MA (Misc. Application) is recommended in following grounds.

(i) Whether the Hon'ble ITAT has erred in deleting the TP adjustments on the ground that TP order pertains to the merged entity BICIPL, when actually the TP order pertains to the BIPL which is the amalgamated entity.

(ii). The appellant craves leave for reserving the right to amend, modify, alter, add or forgo any grounds(s) of any time before or during the hearing, of this appeal.

5. In view of the above ground, the PCIT-1, Delhi has granted approval for filing Misc. Application before Hon'ble ITAT in ITA No.802/Del/2022 dated 08.12.2023. The copies of the following orders are enclosed in for filing Miscellaneous Application before Hon'ble ITAT as per order sheets pages no. 1 to 4 (Copy of order sheet enclosed herewith)."

2. On the other hand, the Ld. Counsel for the assessee submitted that the Tribunal elaborately considered the issue raised in the appeal of the assessee and deleted the transfer pricing adjustment made by the TPO after considering the fact the reference which was made is in respect of BCIL and not the assessee (BIPL), therefore, there is no mistake apparent on record so as to rectify in the order of the Tribunal passed.

3. Heard the rival submissions and perused the order of the Tribunal. From perusal of the order of the Tribunal, we noticed that the Tribunal had considered the contentions of the assessee and taken conscious decision that there is no reference to the TPO in the case of Boeing Corporation India Ltd. (BCIL). Thus, we see no merit in the Misc. Application filed by the Revenue. Accordingly, the same is hereby dismissed.

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

Order pronounced in the open Court on 28.11.2025.

Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBE

Dated: 16.02.2026

PK/Sr. Ps

Copy forwarded to:

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

Sd/-

(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW, DELHI