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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **ITA 545/2016**

DIRECTOR OF INCOME TAX (E) ..... Appellant
Through: Mr.Ruchir Bhatia, Senior Standing Counsel with Mr. Puneet Rai, Advocate.

Versus

INSTITUTE OF MARKETING & MANAGEMENT ..... Respondent
Through: Mr. Pranjal Srivastava, Advocate.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% 14.12.2016

CM No. 45965/2016

This matter is taken up today as 12.12.2016, when it was originally listed, was declared a holiday on account of "Id-E-Milad".

Issue notice. Mr. Pranjal Srivastava, Advocate accepts notice on behalf of the respondent.

This is an application for correction of the order dated 21.09.2016. It is obvious that in the second para thereof the Court made an inadvertent error in referring to Rule 10(B) of the Income Tax Rules and determination of ACP exercise, which was not in issue. The Court had referred to an earlier decision of this Court, *Vishwa Jagriti Mission (2012) 73 DTR 175* to say that under similar circumstances, the claim for depreciation had been allowed and upheld. This correction is directed to be carried out in the record and a correct certified copy thereof be supplied to the counsel.

The application is disposed off accordingly.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

DECEMBER 14, 2016

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