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

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\+ **ITA 826/2017**

MANISH AGARWAL ..... Appellant

Through: Mr Siddharth Garg, Advocate

versus

PRINCIPAL COMMISSIONER OF INCOME TAX-12 ..... Respondent

Through: Mr Zoheb Hossain, Senior Standing Counsel

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% **22.09.2017**

CM 34928/2017 (exemption)

1. Allowed, subject to all just exceptions.

ITA 826/2017 & CM 34927/2017 (stay)

2. Against the order dated 24th June, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 2963/Del./2011, the Appellant filed an appeal being ITA No.706/2017 with a delay of 278 days. This Court by its order dated 29th August, 2017 dismissed the application for condonation of delay in filing the said appeal, as a result of which, the appeal itself was dismissed.

3. The order dated 15th May, 2017 passed by the ITAT impugned in the present appeal dismisses an application filed by the Appellant under Section 254 (2) of the Income Tax Act, 1961 ('the Act') seeking rectification of the aforementioned order dated 24th June, 2016.

4. Having already affirmed the order dated 24th June 2016 of the ITAT which is sought to be rectified, this Court is not inclined to interfere with its subsequent order declining to rectify the said order. Secondly, the Court finds that the ground on which such rectification was sought was far beyond the scope of the powers of rectification of the ITAT under Section 254 (2) of the Act.

5. The Court, therefore, finds no error having been committed by the ITAT in dismissing the Appellant's application under Section 254 (2) of the Act. The appeal and application are dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 22, 2017
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