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

\+ W.P.(C) 10945/2018

AGILENT TECHNOLOGIES (INTERNATIONAL) PRIVATE LIMITED ..... Petitioner

Through: Mr. Kamal Sawhney, Advocate.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE-I(I), GURGAON ..... Respondent

Through: Mr. Asheesh Jain, Sr. Standing Counsel for Income Tax Department.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **12.10.2018**

Issue notice. Mr. Asheesh Jain, Sr. Standing Counsel for respondent appears on advance notice.

With the consent of the parties, the petition is heard finally.

The writ petitioner's grievance is that when its application for stay was listed along with appeal (ITA 6562/Del./17), the Income Tax Appellate Tribunal (hereafter 'ITAT') was of the opinion that the all the contentions were dealt with and consequently disposed of the application moved by the petitioner for rectification on the ground that the fourth issue in the appeal (overdue receivable have not been considered or addressed in the final appellate order) was not accepted and the application seeking rectification was rejected by the impugned order of 05.06.2018.

We have considered the materials on record, which include the copy of the appeal to the ITAT as well as the synopses of arguments clearly mentioning the issue concerned – arrayed in para 4.1 to 4.4 (of the memo of appeal). In these circumstances, we are of the opinion that the ITAT should apply its mind and render findings on these grounds after hearing the parties in accordance with law. The writ petition is accordingly allowed. The matter is remitted to the ITAT for fresh decision on the issue.

Order *dasti.*

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

OCTOBER 12, 2018

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