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

\+ W.P.(C) 4778/2024

HONDA TRADING CORPORATION INDIA PRIVATE LIMITED ..... Petitioner

Through: Mr. Nageswar Rao, Mr. Aman Rewaria, Mr. Parth and Ms. Viyushti Rawat, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME-TAX & ORS.

..... Respondents

Through: Mr. Abhishek Maratha, SSC along with Mr. Parth Semwal, JSC and Ms. Nupur Sharma, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **04.04.2024**

1. This writ petition has been preferred impugning the order dated 31 August 2023 passed by the Income Tax Appellate Tribunal [‘**ITAT**’] on a miscellaneous application which had been made.

2. We note that the miscellaneous application emanated from a perceived incorrect appreciation by the lower authorities of an order passed by the ITAT and it was in the aforesaid context that the ITAT was moved with the following prayer: -

> “***Our Submission***
>
> As can be noticed from the above, authorities misinterpreted/sat in judgement over the directions issued by this Hon’ble Tribunal vide order dated 8.03.2013 and unjustly denied the fruits of litigation.

By present application we respectfully request for appropriate clarification/directions to give effect to Hon'ble Tribunal's order, after giving suitable opportunity of being heard. The Applicant also states and confirms that it has not filed any Miscellaneous Application under section 254(2) earlier before the Hon'ble Tribunal against the subject order.

Prayed accordingly."

3. It is this application which has come to be rejected in terms of the order impugned. As is manifest from the prayers as carried in that application, the ITAT was essentially called upon to render appropriate clarification and directions. That cannot possibly be construed to be the remit of Section 254(2) of the Income Tax Act, 1961 ['**Act**'].

4. On an overall conspectus of the aforesaid, we find no ground to interfere with the dismissal of the miscellaneous application. The writ petition fails and shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 04, 2024

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