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

+ **W.P.(C) 8972/2024**

HARSHA ASSOCIATES PRIVATE LIMITEDPetitioner

Through: Appearance not given.

versus

**DEPUTY COMMISSIONER OF INCOME
TAX**

.....Respondent

Through: Mr. Anurag Ojha, SSC along
with Ms. Hemlata Rawat & Mr.
Virendra Kumar, JSCs

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER
04.07.2024

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1. The instant writ petition impugns the order dated 23 February 2024 passed by the Income Tax Appellate Tribunal [**'Tribunal'**] on an application purporting to invoke its powers conferred by Section 254(2) of the Income Tax Act, 1961 [**'Act'**].
2. As is evident from reading of paragraph 4 of the impugned order, the Tribunal had ultimately come to the conclusion that the writ petitioner essentially sought a review of its principal order. Bearing in mind the limited scope of the Section 254(2) power, the Tribunal, in our considered opinion, rightly rejected the said application. The impugned order thus merits no interference.
3. We consequently dismiss the instant writ petition. However, we



reserve the right of the writ petitioner to raise all contentions that may be available on merits in respect of the principal order passed in appropriate proceedings.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 04, 2024/RW