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

\+ ITA 600/2025

KAWATRA TENT AND CATERERS PRIVATE LIMITED

.....Appellant

Through: Mr. Yogesh Kumar Jagia, Mr. Amit Sood and Mr. Mohit Gupta, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 16, DELHI

.....Respondent

Through: Mr. Vipul Agrawal, SSC with Ms. Sakashi Shairwal, JSC, Mr. Akshat Singh, JSC, Ms. Harshita Kotru, Mr. G. Ranjan, Advs.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **11.12.2025**

CM APPL. 78383/2025

1. This application has been filed by the appellant with the following prayer:-

> *"a} Pass an order rectifying para 3 and 7 of the common order dated 12/ 11/2025 by receptively mentioning LT.A No. 600/2025 and cross objections 132/ DEL/2023 filed in ITA No.2362 / DEL/ 2023, which were subject matter of LT.A No. 600 / 2025."*

2. The submission of the learned counsel for the appellant is that this Court while disposing of the three appeals by remanding the matter to the Income tax Appellate Tribunal ("ITAT") had only made a reference to cross-objections in two appeals pending before the ITAT. There is no reference to the cross-objections in ITA being 2362/Del/2023.

3. Mr. Vipul Agrawal, learned Senior Standing Counsel for the respondent states that since there were three appeals, the cross-objections in respect to the ITA no. 2362/Del/2023 is also required to be revived for a decision by the ITAT.

4. Accordingly, we make it clear that paragraph 7 in the order dated 12.11.2025 henceforth shall read as under:-

> *"7. If that be so, appropriate shall be that the cross-objections more purpose, we remand the cross-objections being 138/DEL/2023 in ITA No. 2729/DEL/2023, 133/DEL/2023 in ITA No. 2606/DEL/2023 and 132/Del/2023 in ITA No. 2362/Del/2023 relatable to assessment years 2019-20, 2013-14 and 2017-18 respectively by reviving the same on the Board of the ITAT which shall decide the said issue after hearing the counsel for the parties, in accordance with law."*

5. The application is, accordingly, disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

DECEMBER 11, 2025/sr