



% 29.07.2009

60 to 69#

Present: Mr. O.S. Bajpai, Sr. Adv. with Mr. B.K. Singh for the appellant.  
Mr. Paras Choudhry for the respondent.

+ ITA No. 870/2009 & CM No. 10295/2009

ITA No. 871/2009 & CM No. 10296/2009

ITA No. 872/2009 & CM No. 10297/2009

ITA No. 873/2009 & CM No. 10298/2009

ITA No. 874/2009 & CM No. 10299/2009 (Common Order)

ITA No. 875/2009 & CM No. 10300/2009

ITA No. 876/2009 & CM No. 10301/2009

ITA No. 877/2009 & CM No. 10302/2009

ITA No. 878/2009 & CM No. 10303/2009

ITA No. 879/2009 & CM No. 10304/2009

The Income Tax Appellate Tribunal (ITAT) had dismissed the appeals of these appellants/assesseees. Against the orders of ITAT, the appeals under Section 260-A of the Income Tax Act, 1961 are preferred by the assesseees, which are pending consideration before this Court. Those appeals are coming up for hearing on 14<sup>th</sup> September 2009.

On the premise that there were some errors apparent on the face of record, these assesseees also moved applications under Section 254 of the Income Tax Act before the Tribunal. The Tribunal has, vide impugned orders dt. 30.06.2009, dismissed those applications and the present appeals are filed against said orders of dismissal. Since, plea of the appellants was that there is an apparent error in the orders passed by the



Tribunal, which orders are already subject matter of appeal before this Court, it would be open to the appellants to urge those grounds while arguing the said appeals.

The Tribunal, while rejecting the application of the appellants under Section 254 of the Income Tax Act, has *inter alia* observed that it is not open to go into the merits of the case again and come to a finding different from the one already arrived at and if the view taken by the Tribunal is erroneous, remedy lies in filing an appeal against the impugned orders passed by the Tribunal and those orders are already subject matter of appeal, as mentioned above.

In these circumstances, while reserving the right of the appellants to urge the grounds pointing out the purported errors apparent on the face of the record in the impugned orders while arguing those appeals, these appeals are disposed of.

  
A.K. SIKRI, J.

  
VALMIKI J. MEHTA, J.

July 29, 2009  
nsk