HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE FIRST DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 35558 OF 2025

Between:

Oakton Global Technology Service Centre (India) Private Limited, 8-2-293, Plot No. 499, Road No. 36 Jubilee Hills, Hyderabad, Telangana- 500033

...PETITIONER

AND

1. The Income Tax Appellate Tribunal Hyderabad A Bench, Represented by its Assistant Registrar 5th Floor, CGO Towers, Kawadiguda Secunderabad, Telangana - 500080
2. Income Tax Officer, Ward - 16(3), Hyderabad Income Tax Towers A.C. GuardsMasab Tank, Hyderabad, Telangana- 500004

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or (a) To set-aside the Impugned Order passed by the Income Tax Appellate Tribunal, Hyderabad A Bench passed under Section 254(2) of the Income-tax Act, 1961 vide M.A. No. 49/Hyd/2024 in ITA No. 309/Hyd/2017 dated 17.01.2025 in Exhibit P1, for being illegal, unlawful arbitrary and violative of Article 14 of the Constitution of India (b) To direct the Income Tax Appellate Tribunal, Hyderabad A Bench to consider afresh, the Miscellaneous Application filed by the Petitioner u/s 254(2) of the Income-tax Act, 1961 dated 05.11.2024 in Exhibit P8 along with the written submissions filed on 11.06.2024, and to pass necessary orders in accordance with law in a time-bound manner.

Counsel for the Petitioner : SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondents: SRI K.SUDHAKAR REDDY,
(Sr SC FOR INCOME TAX)

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No. 35558 of 2025

DATED : 01.12.2025

Between:

Oakton Global Technology Service Centre (India) Private Limited
... Petitioner

AND

The Income Tax Appellate Tribunal, Hyderabad 'A' Bench, and another

... Respondents

ORDER:

Sri Santosh Sagar Kapilavai, learned counsel appears for petitioner and Sri K. Sudhakar Reddy, learned Senior Standing Counsel for Income Tax appears for respondents.

2. The order dated 12.06.2024 passed by the Income Tax Appellate Tribunal, Hyderabad 'A' Bench, Hyderabad (for short 'ITAT'), in ITA.No.309/Hyd/2017, pertaining to Assessment Year 2012-13 was made subject for rectification in a proceeding under Section 254 of the Income-tax Act, 1961

(for short 'the Act') which has been rejected by the learned ITAT *vide* order dated 17.01.2025 impugned herein.

3. We have heard learned counsel for the parties and gone through the impugned order as well.

4. It appears that the petitioner herein sought rectification of the order dated 12.06.2024 passed by the learned ITAT in Miscellaneous Application by invoking the provision under Section 254(2) of the Act with the assertion that the learned ITAT failed to consider various case laws cited by the petitioner/assessee in support of the contention. The learned Tribunal however opined that the powers under Section 254(2) of the Act as held in the case of **CIT v. Reliance Telecom Limited**[1] are conferred to correct and/or rectify the mistakes apparent from the record and not beyond that. Observations on merits which may have been decided erroneously within the jurisdiction of the ITAT are such which are not amenable to correction in a proceeding under Section 254(2) of the Act.

[1] (2021) 133 taxmann.com 41 (SC)

5. It is submitted by the learned counsel for the petitioner that the petitioner has already preferred an Income-tax Appeal against the order dated 12.06.2024 passed by the learned ITAT by raising substantial questions of law. However, it is yet to be numbered. In our view, the grounds urged on behalf of the petitioner are not fit to be entertained in a proceeding under Section 254(2) of the Act. It is for the parties to draw the attention of the learned appellate Court to such errors, if any, which the learned ITAT may have committed in course of passing the appellate order. Therefore, we do not find any error in the impugned order dated 17.01.2025.

The instant Writ Petition is accordingly dismissed. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI SANTOSH SAGAR KAPILAVAI, Advocate. [OPUC]
2. One CC to SRI K.SUDHAKAR REDDY, (Sr SC FOR INCOME TAX). [OPUC]
3. Two CD Copies.

BSK PA

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HIGH COURT

DATED:01/12/2025

ORDER

WP.No.35558 of 2025

DISMISSING THE WRIT PETITION
WITHOUT COSTS

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8/12/25