

DHC on scope of Misc Application u/s 254(2): In Hotline International

“..Since the order of the Tribunal is based on the concession and therefore there was no need to consider the aforesaid aspect, we are of the opinion that it would be proper for the petitioner to move application under Section 254 before the Income Tax Appellate Tribunal. We are doing so for two reasons, namely, (i) concession in law if wrongly given can always be withdrawn and explained and (ii) the contention raised by the petitioner as recorded above, we find that it is an arguable case and this contention needs examination. Therefore, it would be appropriate if it is first examined at the hands of the Tribunal...”