

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.7738/Del./2018
Assessment Year 2010-2011

Shri Parvez, Meerut. PAN AQSPP9889L C/o. M/s. Kartar Singh & Co., 86, Bank Street, Meerut. Cantt.	vs.	The ACIT (OSD), Ward -2(1), Meerut.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	29.04.2019
Date of Pronouncement :	01.05.2019

ORDER

This appeal by Assessee has been directed against the Order of the Ld. CIT(A), Meerut, Dated 03.10.2018, under section 154 of the I.T. Act, 1961, for the A.Y. 2010-2011.

2. The Ld. CIT(A) noted in the impugned order that application under section 154 Dated 27.08.2018 was received in his Office on 06.09.2018 which was rejected. The Ld. CIT(A) also noted that the Counsel for Assessee wants to

re-appraisal of the issues already decided and adjudicated in appeal, which is clearly beyond the scope of Section 154 of the I.T. Act. The Ld. CIT(A) did not find any mistake apparent from the record, therefore, application under section 154 was dismissed.

3. The assessee in the present appeal has challenged the Order of the Ld. CIT(A) under section 154 of the I.T. Act. The assessee has been notified the date of hearing through registered post. However, none appeared on behalf of the assessee at the time of hearing of the appeal.

4. The Ld. D.R. contended that the Ld. CIT(A) passed the order on appeal on 24.07.2018, against which, assessee filed an application under section 154 of the I.T. Act. Copy of the same is placed on record. The Ld. D.R. also contended that A.O. passed the ex-parte Order under section 147/144 of the I.T. Act. The Ld. CIT(A), however, considering the issue in detail, partly allowed the appeal of assessee vide Order dated 24.07.2018. The assessee did not file any further appeal before ITAT against this Order. Therefore, it has become final. The Ld. CIT(A), therefore,

rightly dismissed the application under section 154 of the I.T. Act, 1961.

5. After considering the submissions of the Ld. D.R. and material on record, I do not find any justification to interfere with the Order of the Ld. CIT(A) in rejecting the application under section 154 of the I.T. Act. Since the Ld. CIT(A) decided the appeal on merits vide Order dated 24.07.2018 as is contended by the Ld. D.R., therefore, there was no jurisdiction with the Ld. CIT(A) to review its own order or to re-appraise the issue already decided on merits. The Ld. CIT(A), therefore, correctly dismissed the application under section 154 of the I.T. Act. Appeal of assessee is accordingly dismissed.

6. In the result, appeal of Assessee dismissed.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 01st May, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.