

आयकर अपील अाधिकरण, अहमदाबाद ढायापीठ
**IN THE INCOME TAX APPELLATE TRIBUNAL,
" C " BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
And
Ms MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No. 1918/AHD/2018

अाधरण वष/Asstt. Year: 2014-2015

Shri Rupam Rajendra Gorecha, Nawa Bazar, At. & PO Limdi, Tehsil Jhalod, Dist. Dahod. PAN: AHYPG8190Q	Vs.	I.T.O, Ward-2, Dahod.
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(Applicant)		(Respondent)
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Assessee by :	Shri Sudhir M. Mehta with Shri Priyam Gandhi, A.Rs
Revenue by :	Shri L.P. Jain, Sr.D.R

सुनवाई का तारख/Date of Hearing : 06/02/2020

घोषणा का तारख /Date of Pronouncement: 05/03/2020

आदेश / O R D E R

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the Assessee against the order of the Learned Commissioner of Income Tax(Appeals)-4, Vadodara, dated 29/06/2018 (in short "Ld.CIT(A)") arising in the matter of Assessment Order passed under s.153C r.w.s. 143(3) of the Income Tax Act, 1961 (here-in-after referred to as "the Act") dt.25/10/2016 relevant to the Assessment Year 2014-2015.

The assessee has raised the following grounds of appeal.

1. *The Ld.CIT(A) has erred in law not to follow the order of the Hon'ble Supreme Court and the order of the M.P. High Court resulting into a mistake of law.*
2. *The Learned CIT9A) ought to have considered the Circular No.24 of 2015, dated 31.12.2015 r.w [2014] 43 taxmann.com 446 (SC) in case of Calcutta Kintwears, with regards to recording of Satisfaction Note resulting into as mistake of law.*
3. *The impugned order is even otherwise bad, illegal and contrary to law and hence the same is liable to be quashed and set aside.*
4. *The Appellant has prima facie strong case in his favour, on the merits of the case and the order of CIT(A) rejecting the application has caused miscarriage of justice.*
5. *The appellant craves leave to add, alter, amend or modify, withdraw any of the grounds of appeal on or before the date of hearing of appeal.*
6. *The petitioner has preferred an appeal before this Hon'ble Tribunal against the order dated u/s.271(1)(c) of the Act.02.2018 passed by the CIT(A)-4, Vadodara vide case no.ITSSA 151/Ahd/2018*

2. At the outset, the learned counsel for the assessee before us submitted that the impugned appeal is arising against the order of the learned CIT (A) passed under section 154 the Act dated 29th June 2018.

3. The learned AR also submitted that the original order was passed by the learned CIT (A) under section 250 of the Act dated 27th Feb 2018 which was challenged before the ITAT in IT(SS) number 151/Ahd/2018.

4. The learned AR further submitted that the issue raised before the learned CIT (A) in the rectification application was also raised before the ITAT by way of filing the additional grounds of appeal which has already been adjudicated by the ITAT in IT(ss)A No. 151/AHD/018 vide order dated 20th July 2019. Accordingly, the learned AR claimed that the impugned appeal filed against the rectification order passed under section 154 of the Act before the learned CIT (A) is not maintainable for the simple reason that the issue has already been adjudicated by the ITAT.

5. On the other hand, the learned DR before us has not brought anything on record contrary to the arguments advanced by the learned AR.

6. We have heard the rival contentions of both the parties and perused the materials available on record. From the preceding discussion, we note that the assessee before us has raised the issue challenging the assessment framed under section 153C read with section 143(3) of the Act. However, we note that the assessee has also raised similar issue against the main order of the learned CIT (A) which has already been adjudicated by us in IT(SS) No. 151/AHD/018 vide order dated 24th July thousand 19. Accordingly, we hold that the appeal filed by the assessee against the rectification order passed by the learned CIT (A) under section 154 of the Act is not maintainable. Accordingly we dismiss the same as infructuous.

7. In the result, the appeal of the assessee is **dismissed** as infructuous.

Order pronounced in the Court on 05/03/2020 at Ahmedabad.

**-Sd-
(MADHUMITA ROY)
JUDICIAL MEMBER**

(True Copy)

**-Sd-
(WASEEM AHMED)
ACCOUNTANT MEMBER**

Ahmedabad; Dated 05/03/2020
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