

IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH, MUMBAI  
BEFORE SHRI PRAMOD KUMAR, VICE PRESIDENT &  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER  
ITA No. 1760/Mum/2018  
(A.Y: 2011-12)

|   |     |   |
|---|-----|---|
| M/s Anjali Bhoomi Developers<br>Gajra Group, Shop No.8<br>Shivaji Market, Ground<br>Floor, Opp APMC Grain<br>Market, Plot No. 8 & 9,<br>Sector-19D, Vashi<br>Navi Mumbai – 400709 | Vs. | ITO – 22(3)(1)<br>Room No. 306, 3 <sup>rd</sup><br>Floor, Tower No. 6,<br>Vashi Rly Stn, Navi<br>Mumbai – 400705. |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AANFA8262H   |     |   |
| Appellant   | ..  | Respondent  |

|                 |                       |
|-----------------|-----------------------|
| Appellant by :  | Ms. Ritika Agarwal.AR |
| Respondent by : | Mr. Manoj Sinha.DR    |

|                       |            |
|-----------------------|------------|
| Date of Hearing       | 25.07.2022 |
| Date of Pronouncement | 26.07.2022 |

आदेश / O R D E R

**PER PAVAN KUMAR GADALE, JM:**

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Appeals) – 26, Mumbai passed u/s 143(3) and 250 of the Income Tax Act.

2. The brief facts of the case are that the Hon'ble Tribunal has passed the order in the assessee's appeal in ITA No.1760/Mum/2018, dated 27.09.2019 for the A.Y. 2011-12. The assessee has filed the MA No. 200/Mum/2020 and the Honble Tribunal has partly allowed the M.A vide order dated 1-03-2021 with the observations at page 3 Para 8 of the order read as under:

*8. Regarding third issue, the Ld. counsel for the assessee submitted that the Tribunal has omitted to decide ground of No. 5 of the appeal, therefore the mistake apparent from the record needs to be rectified by recalling the impugned order.*

*9. We notice that the Tribunal has not adjudicated ground No. 5 of the assessee's appeal. Since omission to decide the ground raised by the parties in appeal memorandum falls within the ambit of mistake apparent from record, we recalled the order dated 27.09.2019 for a limited purpose of adjudicating ground No. 5 raised by the order assessee in its appeal ITA No. 1760/Mum/2018, A.Y 2011-12.*

3. At the time of hearing, the Ld.AR has not pressed the ground of appeal No.5 raised by the assessee as discussed in the above paragraphs.

Accordingly, the ground of appeal No. 5 is treated as withdrawn and is dismissed.

4. In the result, the appeal filed by the assessee on the disputed issue is dismissed.

Order pronounced in the open Court on 26.07.2022

Sd/-  
(PRAMOD KUMAR)  
**ACCOUNTANT MEMBER**

Sd/-  
(PAVAN KUMAR GADALE)  
**JUDICIAL MEMBER**

Mumbai, Dated 26.07.2022  
KRK, PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)
4. Concerned CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

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आदेशानुसार/ BY ORDER,

( Asst. Registrar)  
ITAT, Mumbai