

आयकर अपीलीय अधिकरण “ए” न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, PUNE

**BEFORE SHRI S.S.GODARA, JM
AND SHRI DR. DIPAK P. RIPOTE, AM**

आयकर अपील सं. / **ITA No.533/PUN/2020**
निर्धारण वर्ष / **Assessment Year : 2016-17**

Mr. Mahendra Mohiniraj Gandhe,
270/31, Manisha Banglow,
Professor Colony,
Savedi Raod,
Ahmednagar – 414 003

PAN : AAYPG29831

.....अपीलार्थी / Appellant

बनाम / V/s.

ACIT, Ahmednagar Cir., Ahmednagar

.....प्रत्यर्थी / Respondent

Assessee by : Shri Hari Krishan
Revenue by : Shri Arvind Desai

सुनवाई की तारीख / Date of Hearing : 22.06.2022
घोषणा की तारीख / Date of Pronouncement : 29.08.2022

आदेश / ORDER

PER S. S. GODARA, JM :

1. This assessee's appeal for A.Y. 2016-17 is directed against the CIT(A)-2, Pune's order dated 21/01/2020 passed in case No.PN/CIT(A)-2/ACIT CIR/AN/1262/2018-19 involving proceeding u/s.143(3) of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. We note at the outset the assessee's sole substantive grievance raised in the instant appeal challenges correctness of the learned CIT(A)'s action declining its section 154 rectification in his main order dated 21.01.2020. It emerges during the course of hearing that the CIT(A) holds the impugned rectification as not maintainable since not pinpointing any apparent mistake on record.

3. We sought to know about the final status of the CIT(A) foregoing main order. Learned Counsel fairly informed that the assessee has filed his appeal ITA 413/PN/2020 which is fixed for hearing 30.10.2022. That being the case, we are of the opinion that the instant appeal raising section 154 rectification issue hardly serves any purpose once the assessee's main appeal itself is pending. We therefore reject the assessee's instant appeal with a liberty to him to raise all corresponding legal and factual issues in the main appeal i.e. ITA 413/PN/2020; if so advised. Ordered accordingly.

Delay of sixteen days in filing of the instant appeal instituted on 10.09.2020 stands condoned since falling in Covid-19 pandemic outbreak period.

4. This assessee's appeal is dismissed in above terms.

Order pronounced in the Open Court on this 29th day of August, 2022.

Sd/-

Sd/-

(DR.DIPAK P.RIPOTE)

(S.S. GODARA)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

न्यायिक सदस्य/ **JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 29th August, 2022.

Ashwini

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-2, Pune.
4. The Pr.CIT-1, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File. आदेशानुसार / BY ORDER,
// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

S.No.	Details	Date	Initials
1	Draft dictated on	22.06.2022	
2	Draft placed before author	18.08.2022	
3	Draft proposed & placed before the Second Member		
4	Draft discussed/approved by Second Member		
5	Approved Draft comes to the Sr. PS/PS		
6	Kept for pronouncement on		
7	Date of uploading of Order		
8	File sent to Bench Clerk		
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R.		
11	Date of Dispatch of order		