

IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, MUMBAI

BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER AND
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

MA no.166/Mum./2024
(Arising out of ITA No. 2792/Mum./2024)
(Assessment Year : 2010-11)

DCIT, Circle- 1

Room no. 2, B- Wing, 6th Floor, Ashar IT Park,
Wagle Industrial Estate, Thane (W)- 400604

..... Appellant

v/s

M/s Innovators Façade Systems Pvt Ltd

B-65, 204, Shanti Nagar, Sector- 1 Mira Road
(E), Thane- 401107
PAN-AAACI7326Q

..... Respondent

Assessee by :None

Revenue by : Shri Ashok Kumar Ambastha, Sr. DR

Date of Hearing – 23/08/2024

Date of Order – 26/08/2024

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The present Miscellaneous Application has been filed by Revenue seeking rectification of the order dated 15.12.2023 passed u/s 254(1) of the Income Tax Act, 1961 ("*the Act*") by the Co-ordinate Bench of Tribunal in assessee's appeal being ITA No. 2792/Mum/2023, for the assessment year 2010-11.

2. The submissions made by the Revenue, in the present Miscellaneous application, are as follows: -

The Hon'ble ITAT "C" BENCH MUMBAI has passed an order on 15.12.2023 in the case of M/s Innovators Façade System Pvt Ltd (PAN: AAACI7326Q) for A.Y. 2010-11 in the ITA No. 2792/Mum/2023. The instant Miscellaneous application is filled with the mention of "AY as 2011-12" whereas the correct "AY is 2010-11" in the case of M/s Innovators Façade System Pvt Ltd.

3. From the perusal of the record, we find that the assessee's appeal being ITA No. 2792/Mum/2023 pertains to assessment year 2010-11. Even while deciding the said appeal vide order dated 15.12.2023, the Co-ordinate Bench noted the assessment year correctly, i.e. 2010-11, in the first paragraph of the order. However, it appears that due to inadvertence assessment year was incorrectly mentioned in the cause title as 2011-12. Therefore, we direct that the assessment year in the cause title shall be read as "Assessment Year : 2010-11".

4. In the result, the Miscellaneous Application filed by the Revenue is allowed.
Order pronounced in the open Court on 26/08/2024

Sd/-
OM PRAKASH KANT
ACCOUNTANT MEMBER

Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER

MUMBAI, DATED: 26/08/2024

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Mumbai; and
- (5) Guard file.

By Order

Shubham P. Lohar

Assistant Registrar
ITAT, Mumbai