

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "G", MUMBAI
BEFORE SHRI NARENDRA KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER
MA No.145/M/2024
(Arising out of ITA No. 1659/M/2024)
Assessment Year: 2017-18**

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| Super Label Manufacturing LLP C-307, Bhaveshwar Plaza, Off. LBS Road, Ghatkopar West, Mumbai- 400086. PAN:ADCFS2304Q | Vs. | ACIT Circle 27(3) Room No. 423, 4 th Floor, Tower No. 6, Vashi Railway Station Commercial Complex, Vashi, Navi Mumbai- 400703. |
| (Appellant) | | (Respondent) |

Present for :

Assessee by : Shri Jayesh Dadia, A.R.

Revenue by : Shri H. M. Bhatt, SR. D.R.

Date of Hearing : 26 . 07 . 2024

Date of Pronouncement : 23 . 08 . 2024

O R D E R

Per : Ratnesh Nandan Sahay, Accountant Member:

1. This Miscellaneous Application has been filed by the appellant to seek rectification of the order passed by this Bench in ITA No.1659/M/2024 for the Assessment Year 2017-18.

2. In the Miscellaneous Application, the appellant has made following prayers: -

1. *We beg to present this application for amendment in findings as it was not sought nor decided during the course of the appellate proceedings.*
2. *The main issue involved in the appeal was that the Ld. CIT(A) did not mention about calling for Remand Report from the Assessing Officer in his appellate order as the assessment was done ex-parte under section 147 read with section 144B of the Income Tax Act.*
3. *It was also submitted that the subject matter of addition in the ex-parte order under PAN ADCFS2304Q has already been considered while passing the assessment under PAN AACDS3540H.*
4. *It was also brought to the notice of the Hon'ble Bench vide paper book (Page Nos. 81 to 92) that similar action was also proposed for reopening of assessment years 2019-20 and 2020-21 under PAN ADCFS2304Q but reassessment proceedings were dropped since the transactions were already recorded in the assessment completed under PAN AACDS3540H. It is a case of two assessment orders for the same assessment year in the case of one assessee.*

5. *Therefore, during the appellate proceedings before the Hon'ble Tribunal it was requested that the matter may be remitted back to the Assessing Officer for verification and examination. The Hon'ble Tribunal also made a closing remark that in view of the ex-parte assessment and the Ld. CIT(A) passed the order without considering the Remand Report it deserves to go back to the Assessing Officer.*
 6. *However, on receipt of the order, it was noticed on Page 12 that the Hon'ble Tribunal has restored the issue back to the file of the Ld. CIT(A) instead of the Assessing Officer.*
 7. *The Applicant submits that the issue sent to the Ld. CIT(A) will remain unresolved for a long time as the Ld. CIT(A) is now a faceless regime with dynamic jurisdiction since August 2020. The appeal relegated to the file of the Ld. CIT(A) will remain unattended due to lack of clarity with respect to the jurisdiction.*
 8. *Hence, the applicant, in the interest of justice, prays that the Hon'ble Tribunal may please restore the issue back to the Assessing Officer instead of the Ld. CIT(A).*
 9. *The Applicant humbly request to hear the petition, at the earliest and accede to the plea taken in this petition.”*
3. The appellant's submission made as above were duly considered and it is found that the applicant has made request to amend the order under

reference which is not possible as the law provides that only those mistakes can be rectified which are apparent from record. In the present M.A no such mistakes have been found which needs to be rectified. The M.A is, therefore, rejected.

4. In the result, the M.A is dismissed.

Order pronounced in the open court on 23.08.2024

Sd/-
NARENDRA KUMAR CHOUDHRY
JUDICIAL MEMBER

Sd/-
RATNESH NANDAN SAHAY
ACCOUNTANT MEMBER

Mumbai, Dated: 23.08.2024.
Snehal C. Ayare, Stenographer

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai