

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"B" BENCH, MUMBAI**

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND**  
**SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

**MA no.94/Mum./2024**  
**(Arising out of ITA No. 1516/Mum./2021)**  
(Assessment Year : 2017-18)

**Noshir Darabshaw Talati**

Level 6, Ceejay House, Shiv Sagar Estate,  
Dr. Annie Besant Road,  
Worli Mumbai- 400018.  
PAN-AAAPT6890R

..... Appellant

v/s

**Asst. Commissioner of Income Tax, Central  
Circle- 7 (1)**

Room No. 653, 6<sup>th</sup> Floor, Aayakar Bhavan, M.K.  
Road, Mumbai- 400020

..... Respondent

Assessee by :Shri. B.V. Jhaveri

Revenue by :Shri Ashok Kumar Ambastha, Sr. DR

Date of Hearing – 26/07/2024

Date of Order – 28/08/2024

**ORDER**

**PER SANDEEP SINGH KARHAIL, J.M.**

The present Miscellaneous Application has been filed by the assessee under section 254(2) of the Income Tax Act, 1961 (*"the Act"*) seeking recall of the order dated 03/10/2022, passed under section 254(1) of the Act by the Co-ordinate Bench of the Tribunal in assessee's appeal being ITA no.1516/Mum./2021, for the assessment year 2017-18.

2. From the perusal of the record, we find that the assessee filed the present Miscellaneous Application on 18/04/2024. As per the provisions of section

254(2) of the Act, the limitation period for filing the Miscellaneous Application seeking rectification of any mistake apparent from the record is 6 months from the end of the month in which the order is passed. Even by adopting the liberal interpretation, in the present case, it is undisputed that the period of 6 months from the end of the month in which the order is communicated to the assessee has also expired. Further, under the Act, the Tribunal is not empowered to admit the Miscellaneous Application filed after the time period provided under section 254(2) of the Act. Therefore, in view of the above, the present Miscellaneous Application is dismissed *in limine* being barred by limitation.

3. In the result, the Miscellaneous Application filed by the assessee is dismissed.

Order pronounced in the open Court on 28/08/2024

**Sd/-**  
**B.R. BASKARAN**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**SANDEEP SINGH KARHAIL**  
**JUDICIAL MEMBER**

**MUMBAI, DATED: 28/08/2024**

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