

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "A" BENCH : PUNE

BEFORE SHRI RAMA KANTA PANDA, VICE PRESIDENT
AND
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

M.A.No.354/PUN./2023

Arising out of

I.T.A.No.1289/PUN./2017 - Assessment Year 2009-2010

Raakeshh S. Sureka, Flat No.6-101, Sylavn Heights, Near Season Hotel, Sanewadi, PUNE – 411 007. Maharashtra. PAN AEUPS5884E	vs.	The ACIT, Circle-2, PUNE. Maharashtra.
(Applicant)		(Respondent)

For Assessee :	Shri V L Jain
For Revenue :	Shri Sourabh Nayak

Date of Hearing :	09.08.2024
Date of Pronouncement :	29.08.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's miscellaneous application filed u/s.254(2) of the Income Tax Act, 1961 (in short "the Act") seeks to recall the tribunal's order herein dated 14.05.2019, dismissing main appeal ITA.No.1289/PUN./2017.

Heard both the parties. Case file perused.

2. Learned counsel's first and foremost argument is that the tribunal's impugned order has committed an apparent mistake in counting the limitation of framing assessment from sec.148 notice dated 27.03.2015 than the correct one dated 09.04.2013. We find no merit in the assessee's instant former

argument once the Assessing Officer himself makes it clear in page-2 that he had in fact finalised the re-assessment in question based on the notice dated 27.03.2015. Rejected accordingly.

3. Learned counsel's next submission is that our impugned order has not dealt with the assessee's fourth substantive ground that the CIT(A) has erred in law and on facts in upholding the assessment findings invoking sec.145(3) without rejecting the corresponding books of account. We note in this factual backdrop that the tribunal's detailed discussion in para-4.3 had indeed taken note of the assessee's foregoing contention(s) followed by a detailed discussion thereupon. That being the case, we do not see any apparent mistake in our order dated 14.05.2019. Rejected accordingly.

No ground or argument has been pressed before us in the course of hearing.

4. This assessee's miscellaneous application M.A.No. 354/ PUN./2023 is dismissed in above terms.

Order pronounced in the open Court on 29.08.2024.

Sd/-
[RAMA KANTA PANDA]
VICE PRESIDENT

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 29th August, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.