

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI SOUNDARARAJAN K, JUDICIAL MEMBER**

MA Nos. 35-37/Bang/2025 [In ITA No. 547, 548 & 599/Bang/2024]
Assessment Years: 2017-18, 2018-19 & 2020-21

Shree Cheerumba Credit Co-operative Society Ltd., Shop No.102, 1 st Floor, Sahakari Sadana, Rao & Rao Circle, Mission Street, Mangaluru – 575 001. PAN – AAAAC 1985 B	Vs.	The Income Tax Officer, Ward –1(1), Mangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Sriram V Rao, CA
Revenue by	:	Shri Subramanian S, JCIT (DR)

Date of hearing	:	04.07.2025
Date of Pronouncement	:	10.07.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

These miscellaneous applications are filed by the assessee under section 254(2) of the Income Tax Act. The assessee wants the Tribunal to direct the Assessing Officer (AO) regarding the wrong initiation of fresh assessment proceedings under section 144B of the Act. The assessee claims that this is a mistake apparent from the record.

2. The assessee referred to the Tribunal's order dated 17.05.2024. In that order, the Tribunal had set aside the issue to the AO for fresh

adjudication. The Tribunal directed the AO to verify the details and relevant judicial decisions. It also directed the AO to give a reasonable opportunity of being heard to the assessee.

3. The assessee's grievance is that the AO has started fresh proceedings under section 144B of the Act. According to the assessee, this action is against the directions of the Tribunal. The learned Authorised Representative (AR) argued that the Tribunal should now give a specific direction to the AO to strictly follow the earlier order.

4. On the other hand, the learned Departmental Representative (DR) opposed the application. The DR argued that the assessee is raising a new issue. According to the learned DR, the scope of section 254(2) is limited. Only mistakes apparent from the record can be corrected. The DR submitted that the miscellaneous application is not maintainable.

5. We have heard both sides. We have also examined the miscellaneous applications and the earlier order of the Tribunal. We find that the Tribunal has already issued clear directions to the AO. The AO has been directed to decide the matter afresh after verifying the relevant facts and after giving an opportunity of hearing to the assessee. If the assessee is aggrieved by any further action of the AO, the correct remedy is available elsewhere. Such grievances cannot be rectified under section 254(2) of the Act. In our considered opinion, there is no mistake apparent from the record in the Tribunal's order dated 17.05.2024. The assessee is seeking to address the issue which has no link with the order passed by the ITAT as discussed above. This is not

permissible under section 254(2) of the Act. Accordingly, all the miscellaneous applications filed by the assessee are dismissed.

6. In the result, all the miscellaneous applications of the assessee are dismissed.

Order pronounced in court on 10th day of July, 2025

Sd/-

(SOUNDARARAJAN K)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 10th July, 2025

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore