

IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR

BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND
SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER

I.T.A No.14/Jodh/2025
(Assessment Yar: 2016-17)

Ashok Kumar C/o R.S. Poonia, D-82B, Siwad Area, Krishna Marg, Bapu Nagar, Jaipur-302 015 PAN: FESPK3689J	vs	ITO, Ward-1, Churu, Rajasthan
APPELLANT		RESPONDENT

Present for Assessee	Shri R.S. Poonia, CA
Present for Revenue	Shri Brij Lal Meena, Addl.CIT-DR

Date of hearing	20/08/2025
Date of pronouncement	21/08/2025

ORDER

Per Bench:

The instant appeal of the assessee was filed against the order of the National Faceless Appeal Centre (NFAC), Delhi [for brevity, 'Ld.CIT(A)'] order passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act'), for A.Y. 2016-17, date of order 05/12/2024. The impugned order was emanated from the order of the Ld. ITO, Ward-1, Churu, passed under section 144/147, date of order 18/12/2018.

2. We have heard the rival submissions and perused the material available on record. The Ld. AR contended that the Ld. CIT(A) had passed an order under section 250 of the Act on 29/11/2024, setting aside the impugned assessment

order which had been passed under sections 144/147 of the Act on 18/12/2018, by exercising powers conferred under section 251(1)(a) of the Act. Subsequently, however, the Ld. CIT(A) passed another order dated 05/12/2024 under section 154 read with section 250 of the Act, whereby he purported to amend the earlier appellate order dated 29/11/2024, and in doing so, dismissed the appeal of the assessee. The Ld. AR submitted that such action of the Ld. CIT(A) amounts to a change of decision under the garb of rectification, which is not permissible under section 154 of the Act. It was argued that rectification under section 154 can only be resorted to for correction of a mistake apparent from the record, and not for review or alteration of a concluded decision.

3. On consideration, we find merit in the contention of the Ld. AR. The rectification order passed under section 154 r.w.s. 250 is wholly unjustified, as it travels beyond the limited scope of rectification contemplated by law. The Ld. DR did not raise any serious objection to the observations of the Bench. Accordingly, we quash the rectification order dated 05/12/2024 passed by the Ld. CIT(A).

Consequently, the impugned assessment order is set aside to the file of the Ld. AO for adjudication de novo. Since the issue was purely legal in nature, and the Ld. AR did not advance any argument on merits, we refrain from expressing any opinion on the merits of the case.

Needless to say, in the set-aside proceedings, the assessee shall be afforded reasonable opportunity of being heard. Correspondingly, the assessee is expected to remain diligent and cooperative in the fresh assessment proceedings.

4. In the result, the appeal of the assessee bearing **ITA No.14/Jodh/2025** is allowed for statistical purpose.

Order pronounced in the open court on 21st August, 2025

Sd/-

(DR.MITHA LAL MEENA)
ACCOUNTANT MEMBER

Jodhpur, Dt : 21 August, 2025

Pavanan

sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त CIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Jodhpur
5. गार्डफाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar), ITAT, Jodhpur

