

आयकर अपीलीय अधिकरण न्यायपीठ, कोचीन
IN THE INCOME TAX APPELLATE TRIBUNAL, COCHIN

माननीय इंटूरी रामा राव, लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष
**BEFORE HON'BLE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI HON'BLE MANU KUMAR GIRI, JUDICIAL MEMBER**

आयकर अपील सं./ ITA No. 747/Coch/2024
निर्धारण वर्ष /Assessment Year: 2015-16

Alliance Educational Foundation,
Malakkara, Aranmula,
Edayaranmula S.O.,
Pathanamthitta – 689 532.
PAN: AAATA 3723E

Vs. The Income Tax Officer,
Exemption Ward,
Alapuzha.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri M.S.Venkitachalam, C.A
: Shri Sanjit Kumar Das, CIT-DR

सुनवाई की तारीख/Date of Hearing

: 04.11.2025

घोषणा की तारीख /Date of Pronouncement

: 28.11.2025

आदेश / O R D E R

PER MANU KUMAR GIRI (Judicial Member):

The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax (Appeal) ADDL/JCIT (A)-5 KOLKATA ['CIT(A)' in short] dated 22.08.2025 for Assessment Year 2015-16.



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2. The brief facts of the case are that the assessee is an AOP (sub-category-Trust) and derives income from Other Sources. The appellant filed return of income for the AY 2015-16 on 09.11.2015 declaring total income of 'Nil'. Assessing Officer (A.O.), CPC, Bangalore processed the return u/s 143(1) of the Income Tax Act, 1961 dated **25.10.2016** making certain adjustments/raising tax payable over and above the returned income / tax payable. Thereafter the AO passed order u/s 154 on 16.05.2017. The assessee filed letter dated 11.09.2023 with the jurisdictional assessing officer (JAO), who by his order u/s 154 dated 29.09.2023 rejected the said application. Aggrieved by the said order, the assessee preferred an appeal before the Ld. CIT(A). However, the learned CIT(A) dismissed the appeal of the assessee by holding that the appellant moved the rectification application before the JAO which was much beyond the expiry of 4 years from the end of the years in which intimation u/s 143(1) as well as the first rectification order u/s 154 were passed.

3. Aggrieved, assessee is in appeal before us.



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4. Before us, on the time barred issue of rectification application, the Ld. AR for assessee read out grounds 6-8, which are argumentative in nature. The Ld. D.R relied upon the order of the Id.CIT(A) and pleaded for the dismissal of the appeal.

5. We have heard the rival submissions and perused the record of the appeal papers. We find that the CPC, Bangalore processed the return u/s 143(1) of the Income Tax Act, 1961 dated **25.10.2016**. Thereafter, the AO passed also passed order u/s 154 on 16.05.2017. Thereafter, the assessee filed letter dated 11.09.2023 with the jurisdictional assessing officer (JAO). This letter is in effect is a rectification application on which jurisdictional assessing officer (JAO), has again passed order u/s 154 dated 29.09.2023 rejecting the said application on ground that the aforesaid application is filed beyond time. In this respect we may refer the judgment of the Hon'ble Supreme Court in the case of M/S. Hind Wire Industries Ltd vs The Commissioner of Income Tax (1995) 212 ITR 639 = [1995] 80 Taxman 79 (SC) which held as under:

*4. Section 154, as it stood at the relevant time, read as follows:
"154. Rectification of mistake.—(1) With a view to rectifying any mistake apparent from the record—*



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(a) *the Income-tax Officer may amend any order of assessment or of refund or any other order passed by him;*

** ** **

(1A) *Where any matter has been considered and decided in any proceeding by way of appeal or revision relating to an order referred to in sub-section (1), the authority passing such order may, notwithstanding anything contained in any law for the time being in force, amend the order under that sub-section in relation to any matter other than the matter which has been so considered and decided.*

(2) to (6) ** ** **

(7) *Save as otherwise provided in section 155 or sub-section (4) of section 186 no amendment under this section shall be made after the expiry of four years from the date of the order sought to be amended."*

.....

.....

10. *In view of these authorities taking the view that the word 'any' in the expression 'order sought to be amended' would mean even the rectified order, we are satisfied that the High Court was wrong in setting aside the decision of the Tribunal. Shri G. Vishwanatha Iyer, the learned senior counsel, cited before us the decisions of the Calcutta, Gujarat, Madras and Orissa High Courts in Bengal Assam Steamship Co. Ltd. v. CIT [1978] 114 ITR 327 ; Ahmedabad Sarangpur Mills Co. Ltd. v. A.S.Manohar, ITO [1976] 102 ITR 712 ; Kothari (Madras) Ltd. v. Agrl. ITO [1989] 177 ITR 538 and CIT v. Gangaram Chapolia & Co. [1991] 187 ITR 594 , respectively, in support of his contention that the word 'order' used in the expression 'order sought to be amended' would mean the original order of the assessment. As against this, Dr. Shankar Ghose, the learned senior counsel, referred us to the decisions of the Patna and Karnataka High Courts in Bihar State Road Transport Corpn. v. CIT [1986] 162 ITR 114 at page 130 and CIT v. Mysore Iron & Steel Ltd. [1986] 157 ITR 531 , respectively, which decisions have taken the contrary view. However, in view of the decisions of the Court referred to above, we are of the opinion that the view taken by the Tribunal in the present case is the correct one. We, therefore, set aside the impugned order of the High Court and restore that of the Tribunal. The appeals are allowed, accordingly, with no order as to costs.*

6. If we go by the section 154 and ration of the judgment of the Hon'ble Supreme Court in the case of M/S. Hind Wire Industries Ltd vs The Commissioner of Income Tax, the rectification application dated



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11.09.2023 is hopelessly time barred from the **original order dated 25.10.2016 and also from the order u/s 154 on 16.05.2017**. Hence, no interference is required in the impugned order of the Id.CIT(A) therefore we affirm the same.

7. In the result, appeal filed by the assessee is dismissed.

Order pronounced on 28th day of November, 2025 at Cochin.

Sd/-

(इंदूरी रामा राव)

(Inturi Rama Rao)

लेखा सदस्य /Accountant Member

Sd/-

(मनु कुमार गिरि)

(Manu Kumar Giri)

न्यायिक सदस्य / Judicial Member

Cochin, दिनांक/Dated: 28th November, 2025.

EDN, Sr. P.S

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT,
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF