

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F': NEW DELHI  
BEFORE  
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

MA No.340/Del/2024  
Arising out of ITA No.1927/Del/2023  
(ASSESSMENT YEAR 2007-08)

MA No.341/Del/2024  
Arising out of ITA No.1928/Del/2023  
(ASSESSMENT YEAR 2009-10)

MA No.342/Del/2024  
Arising out of ITA No.1929/Del/2023  
(ASSESSMENT YEAR 2011-12)

Prakash Industries Pvt. Ltd., 15KM Stone, Delhi Road, Hissar, Haryana-125044. <b>PAN-AABCP6765H</b>	Vs.	DCIT, Circle Circle-30, New Delhi.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Shaksham Garg, CA and Shri Harsh Raghav, Adv.
Department by	Shri Narpat Singh, Sr. DR
Date of Hearing	27/06/2025
Date of Pronouncement	11/02/2026

**ORDER**

**PER CHALLA NAGENDRA PRASAD, JM:**

These Miscellaneous Applications (“MA” in short) filed by the Assessee against the common order passed by the Co-ordinate Bench of ITAT in ITA No.1927/Del/2023 and ITA No.1928/Del/2023 for

Assessment Years 2007-08 and 2009-10 respectively and MA No.342/Del/2024 is against order in ITA No.1929/Del/2023 dated 05.03.2024 for Assessment Year 2011-12.

2. In the Misc. Applications filed by the assessee for Assessment Year 2007-08 and 2009-10, the assessee contended that in Para No.1 at page 2 of the Tribunal's order, it was stated that Revenue preferred two separate appeals against two separate orders of the Ld. Commissioner of Income Tax (Appeals)-30, New Delhi ('the CIT(A)' in short) both dated 20.04.2023 for the Assessment Years 2007-08 and 2009-10. The assessee contended that as a matter of fact the order of Ld. CIT(A)-30, New Delhi is pertaining to the Assessment Year 2009-10 and is dated 21.04.2023.

3. In the Misc. Application the assessee contended that in Para 6 at page 4 of the Tribunal's order, it was mentioned that assessee filed its return of income on 30.10.2007 whereas the matter of fact is that the assessee filed its return of income on 31.10.2007.

4. It was contended that in Para-9 at page 6 of the order, it was mentioned that the Ld. CIT(A) vide order dated 21.03.2017 deleted all the additions made in Assessment Order framed u/s 153A of the Act, whereas the mater of the fact is that the Ld. CIT(A)'s order is dated 31.03.2017 and not 21.03.2017.

5. The assessee contended that in Para-10 and 11 at page 6 of the order, it was mentioned that “*while giving appeal effect to the order of the appellate authority*” the Assessing Officer introduced new issue of charging interest u/s 234B/234C and the said order was passed on 22.07.2021”. The assessee contended that the order dated 22.07.2021 which the Tribunal referred to is a rectification order passed by the Assessing Officer u/s 154/250/153A of the Income Tax Act. Similarly, in second last line of Para 18 of the order at page-9, the Tribunal mentioned that “*interest has been charged while giving appeal effect*” order but as a matter of fact interest has been charged while passing rectification order u/s 154/250/153A dated 22.07.2021.

6. The assessee contended that in Para 10 at page 6 of the order, the Tribunal stated that order dated 22.07.2021 which was under dispute has been held as barred by limitation by the Ld. CIT(A) following the earlier order of this Tribunal in assessee’s own case in ITA No.1452/Del/2021, whereas the matter of fact is that the Ld. CIT(A) in his order in Para 9.6 at page 46 of his order, relied upon the common order passed by the Hon’ble Tribunal dated 02.12.2022 in ITA No.1578/Del/2021 which was the appeal of the Revenue and in ITA No.1452/Del/2021 is the appeal of the Assessee.

7. Lastly, it was contended that in Para-13 at page 7 of the order, the Tribunal had stated that in the rectification order dated 16.01.2017, the income of the assessee was assessed u/s 115JB of the Act at

“Rs1,7,96,45,720/-“whereas the matter of the fact is the income assessed u/s 115JB vide order dated 16.01.2017 was at Rs. 1,27,96,45,720/-)

8. Therefore, the Ld. Counsel for the assessee submits that there are various mistakes apparent on record which are typographical error in nature and requested that the same may be rectified.

9. Heard the rival submissions and perused the order of the Tribunal. On perusal of the order of the Tribunal, we observed that there are several clerical mistakes which are crept in the order of the Tribunal and, therefore, the same are hereby rectified as under:

10. First para-1 at page 2 of the order dated 05.03.2024 in ITA No.1927 and 1928/Del/2023 for Assessment Year 2007-08 and 2009-10 shall be read as under:

*“The above captioned two separate appeals by the Revenue are preferred against two separate orders of the CIT(A)-30, New Delhi for Assessment Years 2007-08 and 2009-10. The appeal for the Assessment Year 2009-10 is filed against the order dated 21.04.2023.”*

11. In Para 6 of the Tribunal order at page 4, the date of filing of return shall be read as 31.10.2007 instead of 30.10.2007.

12. In Para 9 at page 6 of the order, the date of CIT(A)’s order which was mentioned as 21.03.2017 shall be read as 31.03.2017.

13. In Para 10 & 11 at page 6 the words “while giving appeal effect to the order of the appellate authority” and “while giving appeal effect”, respectively in para 10 & 11 shall be read as “*while passing of the rectification order dated 22.07.2021*” in both the places.

14. In Para 10, the ITA No. which was mentioned as 1452/Del/2021 shall be read as ITA No.1578/Del/2021.

15. In Para 13 at page 7 of the Tribunal’s order, the figure mentioned at Rs.1,7,96,45,720/- shall be read as 1,27,96,45,720/-.

16. Coming to the Misc. Application filed by the assessee for the Assessment Year 2011-12 against ITA No.1929/Del/2023 dated 05.03.2024, the assessee contended that in Para 4 at page No.4 of the order, the Tribunal mentioned that the assessee filed return of income on 30.09.2013 declaring income of Rs.2,73,62,20,458/- whereas the matter of fact is that the assessee declared total income of Rs.2,73,61,20,458/- in its return of income.

17. The assessee further contended that in 3<sup>rd</sup> and 5<sup>th</sup> line in Para 5 at page 5 of the order, it was stated that the assessee filed return pursuant to notice u/s 153A on 17.11.2014 and income return u/s 115JB of the Act was Rs.2,73,62,20,458/-, whereas the matter of the fact is that the total income declared by the assessee in return of income is Rs. 2,73,61,20, 458/-.

18. Heard the rival submissions and perused the order of the Tribunal and find that there are certain typographical errors crept in the order of the Tribunal which needs rectification. Thus, the order of the Tribunal is rectified as under:

19. In Para 4 at page 4 and in Para 5 at page 4 of the order of the Tribunal the income return by the assessee was wrongly mentioned as 2,73,62,20,458/- instead of 2,73,61,20,458/-. Hence, wherever the figure “Rs.2,73,62,20,458/- is appearing the same shall be read as “Rs.2,73,61,20,458/-.

20. In the result, these three Misc. Applications filed by the assessee for the Assessment Years 2007-08, 2009-10 and 2011-12 are allowed.

Order pronounced in the open Court on 11.02. 2026.

Sd/-

**(BRAJESH KUMAR SINGH) (CHALLA NAGENDRA PRASAD)**  
**ACCOUNTANT MEMBER**

Sd/-

**JUDICIAL MEMBER**

Dated: 11.02.2026

*\*PK, Sr. Ps\**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW, DELHI