

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DEHRADUN “SMC” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER  
(Through Video Conferencing)**

M.A. No. 4/DDN/2025  
[Arising out of ITA No.102/DDN/2024]  
Assessment Year: 2018-19

CIT, Dehradun	<b>Vs.</b>	Sh. Arjun Singh, Tyagi Market, Shop No.1, 1 <sup>st</sup> Floor, Manglaur, Roorkee, Uttarakhand.
<b>PAN: CJHPS6773G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. A.S. Rana, Sr. DR

Date of hearing	16.01.2026
Date of pronouncement	06.02.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

Heard both the parties. Case file perused.

2. This Revenue’s miscellaneous application filed under section 254(2) of the Act seeks to recall/rectify the tribunal’s impugned order dated 28<sup>th</sup> March, 2025 deleting section 36(1)(va) ESI/PF disallowance(s) in issue as suffering from an apparent mistake on record since the issue stood settled in the department’s favour in Checkmate Services Pvt. Ltd. Vs. CIT-I (2022) 448 ITR 518 (SC).

3. That being the case, the department could hardly dispute that both the learned lower authorities had invoked section 154 rectification after their lordships decision which has already been held as not rectifiable mistake in hon'ble Bombay High Court decision in M/s. Infantry Security and Facilities Vs. ITO, Civil Writ Petition No.17175/2024, dated 03.12.2024 quoted in our impugned order. We thus quote ACIT vs. Saurashtra Kutch Stock Exchange Ltd. (2008) 173 Taxman 322 (SC) and CIT Vs. Reliance Telecom Ltd. (2021) 133 taxmann.com 41 (SC) to conclude that our impugned order does not suffer from any apparent mistake to invoke the statutory jurisdiction herein under section 254(2) of the Act. Rejected accordingly.

4. This Revenue's miscellaneous application is dismissed.

*Order pronounced in the open court on 6<sup>th</sup> February, 2026*

**Sd/-**  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 6<sup>th</sup> February, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi