

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"B" BENCH, MUMBAI**  
**BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND**  
**SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**  
**M.A. No. 18/ Mum/2026**  
Arising out of ITA No. 214/MUM/2025 (AY : 2015-16)  
(Physical hearing)

Mr. Bhimsingh Lalsingh Dasana, Kanak Jewellers, Shop No. 5, Krishna Van Building, Krishna Nagar, Boisar, Thane-401501.  [PAN No. BFIPD4320J	Vs	ITO, Ward-41(3)(1),  Mumbai
Appellant / Assessee		Respondent / Revenue

Assessee by	Sh Prashant Gumare, Advocate
Revenue by	Sh. Annavarani Kosuri, Sr -DR
Date of hearing	06.02.2026
Date of pronouncement	06.02.2026

**Order under section 254(2) of Income Tax Act**

**PER PAWAN SINGH, JUDICIAL MEMBER:**

1. This Miscellaneous Application (MA) is filed by assessee for seeking rectification in order dated 04.06.2025 passed in ITA No.214/Mum/2025 for AY 2015-16.
2. In the Miscellaneous Application the assessee inter alia contended that certain mistake which is apparent in the order has erupted which can be rectified under section 254(2) of the Income Tax Act. The Id AR of the assessee submits that assessment as well as Id. CIT(A) are ex-parte. At the time of hearing, it was prayed to restore the appeal to the file of assessing officer. The bench agreed to sent the matter back to the file of assessing officer, such fact is duly recorded on last page of the order, however, due to inadvertence the appeal is restored to Id. CIT(A), thus, there is mistake which may be rectified by making suitable correction.

3. On the other hand, learned Senior departmental representative (Ld. Sr. DR) for the revenue strongly opposed the plea of Id. AR of the assessee. The Ld. Sr. DR submits that assessee is seeking review of the order which is not permissible under the garb of application under section 254(2). The assessee can seek rectification of mistake which may be apparent on record.
4. We have considered the rival submission of both the parties and have gone through the order dated 04.06.2025. On careful perusal of order dated 04.06.2025, we find that there is conflicting direction in para 7 of the order. At one place, it is directed to restore the matter to the file of assessing officer, at the same time in the subsequent sentences, there is direction to Id. CIT(A). Thus, last three sentence of order be read as under:

“Needless to direct that before passing the order, the assessing officer shall allow reasonable opportunity to the assessee. The assessee is also directed to provide all necessary information and evidence to substantiate his claim to the assessing officer. The assessee is allowed to file requisite evidence before assessing officer to substantiate the transaction of sale of asset.”

5. With the aforesaid directions, the application filed by assessee is allowed.
6. In the result, application filed by the assessee is allowed.

Order pronounced in the open Court on 06/02/2026 at the time of hearing.

**Sd/-**

**PRABHASH SHANKAR  
ACCOUNTANT MEMBER**

**Sd/-**

**PAWAN SINGH  
JUDICIAL MEMBER**

MUMBAI, Dated: 06/02/2026

*Biswajit*

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar  
ITAT, Mumbai