

**IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, AHMEDABAD
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

MA No. 31/Ahd/2025
(In ITA No. 1792/Ahd/2024)
Assessment Year: 2013-14

Munjal Mrugesh Jaykrishna, 30, Ambika Society, Nr. Usmanpura Garden, Ahmedabad-380013 [PAN : ABBPJ 5977 F]	Vs.	The Deputy Commissioner of Income-Tax, Circle-1(1)(1), Ahmedabad.
(Applicant)	..	(Respondent)
Applicant represented by :	Shri Mukesh Patel, AR	
Respondent represented by:	Shri Abhijit, Sr DR	
Date of Hearing	07.11.2025	
Date of Pronouncement	13.02.2026	

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-

This Miscellaneous Application is filed by the Assessee under section 254(2) of the Income Tax Act, 1961 ("the Act") seeking rectification of the order dated 18.03.2025, passed by the Tribunal in ITA No. 1792/Ahd/2024, pertaining to the Assessment Year 2013-14.

2. The assessee, vide application dated 05.04.2025, submitted that the Tribunal, while dismissing the appeal, has not considered the following judicial precedents cited by the assessee, viz:-

- (i) Hemantkumar Mansukhlal Soni, HUF Vs. ITO – [2024] 167 taxmann.com 157 (ITAT Ahmedabad),
- (ii) PCIT Vs. Mamta Rajivkumar Agarwal – [2023] 155 taxmann.com 549 (Guj. HC),
- (iii) PCIT Vs. Sandipkumar Parsottambhai Patel – [2023] 150 taxmann.com 192 (Guj. HC),

The Ld. AR, therefore, contended that non-consideration of the binding decisions of the Jurisdictional High Court constitutes a mistake apparent from the record as per the decision of the Hon'ble Supreme Court in Saurashtra Kutch Stock

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Exchange Ltd. [(2008) 173 Taxman 322 (SC)], and therefore warrants rectification under section 254(2) of the Act.

3. The Ld. AR also submitted in the MA that, while disposing of the appeal, the Tribunal in paras 8.16 and 9 of the order held that "price maneuvering occurred in assessee's case as confirmed by the DGIT, SEBI, and statements of the involved persons recorded" and thereby upheld the addition made by the Assessing Officer. It has been contended by the assessee that this observation is factually incorrect and contrary to the submissions and materials placed on record.

4. The Ld. DR opposed the MA, submitting that section 254(2) permits rectification only of mistakes apparent from the record and does not allow a review, re-appreciation of evidence, or reconsideration of case laws. It was further submitted by the Ld. DR that the assessee is attempting to re-argue the appeal on merits, which is beyond the scope of this limited jurisdiction.

4. We have heard the rival contentions and perused the record.

4.1 The scope of section 254(2) of the Act is well-settled. The Tribunal is empowered only to rectify mistakes apparent from the record and does not possess the power to review or re-appreciate the matter on merits. In this regard, we are guided by the judgment of the **Hon'ble Supreme Court in CIT vs. Reliance Telecom Ltd. [133 taxmann.com 41 (SC)]**, wherein it was held as under:-

".... The powers under Section 254(2) of the Act are only to correct and/or rectify the mistake apparent from the record and not beyond that.

Even the observations that the merits might have been decided erroneously and the ITAT had jurisdiction and within its powers it may pass an order recalling its earlier order which is an erroneous order,

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cannot be accepted. As observed hereinabove, if the order passed by the ITAT was erroneous on merits, in that case, the remedy available to the Assessee was to prefer an appeal before the High Court....”

4.2 In the present case, the order dated 18.03.2025 was passed after considering the material available on record and the submissions of both parties. The grievances raised by the assessee, including alleged non-consideration of certain case laws and challenge to factual observations recorded in the order, essentially require re-appreciation of facts and reconsideration of the merits of the case. Acceptance of the assessee's plea would amount to reviewing or revising the earlier order, which is beyond the purview of section 254(2) of the Act. The Tribunal does not have the power to review its own order under the guise of rectification. Thus, the Miscellaneous Application is dismissed.

5. In the result, the Miscellaneous Application filed by the assessee is dismissed.

The order is pronounced in the open Court on 13.02.2026

Sd/-

**(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER**

Ahmedabad; Dated 13.02.2026

btk

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

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आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / **ITAT, Ahmedabad**