

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH, AHMEDABAD  
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

**MA No. 131/Ahd/2025**  
(In ITA No. 398/Ahd/2023)

Dharmdeep Commodities Pvt. Ltd. 301-306, Anmol Business Colony, Darpan Six Roads, Navrangpura, Ahmedabad-380009 [PAN : AAAAA 2329 R]	Vs.	ACIT, Circle-1(1)(1), Ahmedabad
<b>(Applicant)</b>	..	<b>(Respondent)</b>
<b>Applicant represented by :</b>	Shri Kushal Fofaria, AR	
<b>Respondent represented by:</b>	Shri Abhijit, Sr DR	
<b>Date of Hearing</b>	13.02.2026	
<b>Date of Pronouncement</b>	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 24.06.2025, passed by the Tribunal in ITA No. 398/Ahd/2023, pertaining to the Assessment Year 2014-15.

2. In paragraph 9 of the said order, the Tribunal restricted the addition made under section 68 of the Act to the profit element embedded in the commodity transactions. However, the concluding sentence reads:

"Appeal of the assessee on this ground is dismissed."

3. Since relief was granted by restricting the addition, the above sentence is an apparent mistake on record. Accordingly, the concluding sentence of paragraph No. 9 is rectified and shall be read as under:

**"Appeal of the assessee on this ground is partly allowed."**

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4. Except for the above rectification, the order dated 24.06.2025 remains unchanged.

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

**The order is pronounced in the open Court on 13.02.2026**

Sd/-

**(SIDDHARTHA NAUTIYAL)**  
**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.

True Copy

आदेशानुसार/ BY ORDER,

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