

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
"SMC" BENCH MUMBAI**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER  
M.A. No. 263/MUM/2025  
(Arising out of ITA No. 3329/MUM/2023, A.Y.2014-15)**

Chitra Avdhes Mehta 902/903, 9 <sup>th</sup> Floor, Oberoi Park, Near Thakur Cinema, Thakur Village, Kandivali, Mumbai - 400101	Vs.	ITO 33 (1) (3) Room No. 707, 7 <sup>th</sup> Floor, C-12, Bandra-Kurla East, Mumbai - 400051
PAN/GIR No. BIYPS8204F		
Applicant)		Respondent)

Applicant by	Shri M. Subramaniam
Respondent by	Shri Brajendra Kumar (SR. DR)

सुनवाई की तारीख/Date of Hearing	10.02.2026
घोषणा की तारीख/Date of Pronouncement	12.02.2026

**ORDER**

**PER SANDEEP GOSAIN, JM:**

The present MA has been filed by the assessee arising out of ITA No 3229/Mum/2023, order dated 22.07.2025 requesting for rectification of the Tribunal order.

2. At the outset it was pointed out by the ld. AR that as per the provisions of Section 255(3) of the Act, a case where the income assessed/computed is more than Rs. 50,00,000/-, cannot be disposed of by SMC Bench and admittedly in the present case the assessed income is Rs. 89,79,100/- and in this regard the reliance has been placed on the decision of Hon'ble High Court of Punjab and Haryana in the case titled ***Gee City Builders Private***

**Limited v. CIT 2017 88 taxmann.com 688 (Punjab and Haryana).**

3. After having heard the parties and perusal of the material place on record I find that it is an undisputed fact that the appeal in the present case was decided by an SMC bench, however, the income assessed was Rs. 89,79,100/- therefore following the decision of **Hon'ble Punjab and Haryana High Court in the case of Gee City Builders Private Limited (supra)**, I find the error apparent in the said impugned order therefore I recall the same and direct the registry to fix the captioned appeal before regular bench in due course for afresh hearing and parties be informed accordingly.

4. In the result MA filed by the assessee is allowed.

**Sd/-**

**(SANDEEP GOSAIN)  
JUDICIAL MEMBER**

Mumbai, Dated: 12.02.2026

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**Copy of the Order forwarded to:**

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,  
(Dy./Asstt. Registrar)ITAT,  
Mumbai