

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

BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

M.A. No. 336/MUM/2025

(Arising out of ITA No. 5467/MUM/2024, A.Y.2011-12)

Income Tax Officer 27 3 1 Mumbai Room No 422 Tower No. 6 Vashi Railway Station Navi Mumbai, Mumbai - 400703	Vs.	Raju Bugromal Varandani A 201 Vasant Vihar Complex Dr C G Road Near Basant Cinema Chembur, Mumbai Maharashtra- 400074
PAN/GIR No. AAPV7874K		
Applicant)		Respondent)

Applicant by	Shri Mandar Vaidya
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 Revenue arising out of ITA No 5467/Mum/2024, order dated 11.03.2025 requesting for rectification of the Tribunal order.

2. At the outset it was pointed out that the present MA filed by the Revenue is barred by limitation.

3. After having gone through the case file and having heard counsel for both the parties, I find that no reason whatsoever has

been mentioned by ld. DR with regard to maintainability of MA as not being filed within time therefore, I have no option except to dismiss the present MA on the ground of being barred by limitation.

4. In the result, the MA filed by the Revenue stands dismissed.

Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated: 12.02.2026

RY

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