

आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।  
**IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAJKOT BENCH, RAJKOT**

**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER  
AND  
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**

**विविध आवेदन सं./MA No.15/RJT/2025**

**(Arising in ITA No.486/RJT/2024)**

**निर्धारण वर्ष /Assessment Year: 2016-17**

ITO, Ward – 1, Gandhidham	बनाम/ Vs.	Shri Alok Sriprakash Shukla Plot No.46, Gurukul Nagar-2, Nr. Bhagat Sing Road, New Anjar - 370 110
स्थायीलेखासं/.जीआइआरसं/ . PAN/GIR No. <b>AIHPS 9037 N</b>		
(अपीलार्थी/Appellant)	..	(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri Mehul Ranpura, AR  
राजस्व की ओर से/Revenue by : Shri Abhimanyu Singh Yadav, Sr. DR

सुनवाई की तारीख/Date of Hearing : 12/12/2025  
घोषणा की तारीख/Date of Pronouncement : 13/02/2026

**आदेश / ORDER**

**Per, Dr. Arjun Lal Saini, AM:**

By way of this Miscellaneous Application, the Revenue has sought to point out that a mistake apparent from record within the meaning of Section 254(2) of the Income-tax Act, 1961 (in short, 'the Act') has crept in the order of the Tribunal dated 22.10.2024, in assessee's appeals Nos.486 & 487/RJT/2024.

2. The case of the revenue in this Miscellaneous Application is that in Para No.4 of the Tribunal order, the Tribunal has remitted the issue back to the file of Ld. CIT(A); however, in para no.5, the Tribunal has committed typographical error mentioning as if, the matter is remitted back to the file of



assessing officer, however, in fact, the matter was remitted to the file of Ld. CIT(A), as per para no.4 of the Tribunal order. Therefore, para no.5 of the Tribunal order is to be rectified by inserting the word as, CIT(A) instead of Assessing Officer.

3. Para No.5 of the order of Tribunal in ITA Nos. 486 & 487/RJT/2024, dated 22.10.2024, is reproduced below:

*“5. Considering the facts that we have restored the grounds of appeal raised in quantum assessments to the file of **Assessing Officer**, therefore, the penalty imposed under sections 271(1)(c) of the Act will not survive when the matter in quantum proceedings have been restored to the file of **Assessing Officer**, the penalty do not have leg to stand. However, the **Assessing Officer** is given liberty to initiate fresh penalty in accordance with law. In the result, the penalty proceeding is also allowed for statistical purposes.”*

4. We have heard both the parties and perused the relevant materials available on record. The Ld. Sr. DR for the Revenue did not raise any objection if the correction is done in para no.5 of the Tribunal order, which is noted above. Therefore, we proceed to rectify the mistake apparent from record as follows.

5. The para no.5 of the Tribunal order dated 22.10.2024, should be read as follows:

*“5. Considering the facts that we have restored the grounds of appeal raised in quantum assessments to the file of **CIT(A)**, therefore, the penalty imposed under sections 271(1)(c) of the Act will not survive when the matter in quantum proceedings have been restored to the file of **CIT(A)**, the penalty do not have leg to stand. However, the **CIT(A)** is given liberty to initiate fresh penalty in accordance with law. In the result, the penalty proceeding is also allowed for statistical purposes.”*

6. Therefore, the order of the Tribunal dated 22.10.2024, in ITA Nos. 486 & 487/RJT/2024, be treated as amended to this extent, as indicated above, except to this, there is no change in the original order of the Tribunal.



7. In the result, the Miscellaneous Application filed by the revenue is allowed, to the extent indicated above.

Order is pronounced in the open court on 13/02/2026.

**Sd/-**  
**(DINESH MOHAN SINHA)**  
न्यायिक सदस्य/**Judicial Member**

राजकोट /Rajkot

दिनांक/ Date: 13/02/2026

DKP Outsourcing Sr.P.S

*True Copy*

**आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :**

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त ( अपील ) / The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्ड फाईल/ Guard File

By order/आदेश से,

सहायक पंजीकार  
आयकर अपीलीय अधिकरण , राजकोट