

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.2845/Del/2025
(Assessment Year: 2016-17)**

Meerut Roller Flour Mills (P) Limited, 214-A, Ganj Bazar, Sadar Meerut Cantt- 250001	Vs.	CIT(A), National Faceless Appeal Centre Delhi
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AAACM9399K		
Appellant	..	Respondent

Appellant by :	Sh. Ashok Sen Jindal, CA Sh. Aditya Jindal, CA
Respondent by :	Ms. InduBala Saini, Sr. DR

Date of Hearing	22.01.2026
Date of Pronouncement	08.04.2026

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 25.03.2025 of the Ld. National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA')

in DIN & Order No.: ITBA/NFAC/F/154/2024-25/1074982107(1) arising out of the order dated 30.12.2018 u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') passed by the DCIT, Circle-1 for AY: 2016-17.

2. On hearing both sides we find that assessee has challenged order dated 25.03.2025 of Id. CIT(A) by raising grounds which the Bench could not comprehend even with the assistance of Id. representative of the assessee.

3. On hearing and on perusal of the material on record we find from impugned order dated 25.03.2025 that earlier on 20.08.2020 assessee's appeal was allowed by the Ld. CIT(A) wherein on the basis of additional evidences filed at the First Appellate stage the adhoc disallowances of factory expense of Rs.35,000/- and adhoc disallowance of generator running expenses of Rs.1,00,000/- and adhoc disallowance of charge inward expenses of Rs.5,00,000/- were deleted. It appears that thereafter a notice dated 17.03.2025 was received by the assessee for proceeding u/s 154 of the Act and the same showed to be arising out of appeal order u/s 250 of the Act dated 20.08.2020. The annexures to the notice mentioned that there appears to be no mistake apparent from record. It appears thereafter

assessee responded to such notice submitting that assessee has not sought any rectification. It appears thereafter assessee received a copy of order u/s 154 dated 07.05.2024 along with notice of demand by speed post on 09.12.2024. A copy of affidavit of Shri Rajeev Kumar director of the assessee company mentions that after the order dated 20.08.2020 assessee received a refund of Rs.3,90,275/- on 30.06.2022. Thereafter another Rs.3,90,275/- was found credited by the assessee in bank account directly on 17.01.2023 without any advice, intimation or communication from the department. In this affidavit it is mentioned that an application dated 22.02.2023 was filed with assessing officer to pass order u/s 154 to create a counter demand and thereafter order u/s 154 of the Act were passed and in affidavit it is mentioned that presently a demand of Rs.3,90,275/- with accrued interest u/s 220(2) of the Act is shown on the portal.

4. Now in the impugned order dated 25.03.2025 ld. CIT(A) has disposed off the appeal of the assessee by mentioning that as there was no mistake apparent from record the rectification proceeding stand disposed off.

5. It appears that the grievance of the assessee is with regard to demand which is being shown as outstanding out of additional refund credited to the

assessee and assessee is not able to comprehend the way out for reversal of the refund and thereby when some proceedings were initiated u/s 154 of the Act, assessee had approached Id. CIT(A) by filing appeal which has been disposed off by the impugned order as there was no issue or mistake in assessment order for correction. In the light of the aforesaid we find no substance in the ground as raised. The appeal is dismissed.

Order pronounced in the open court on 08.04.2026

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 08.04.2026
Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI