

2.2. In case there is a mistake in the calculation or if the case is covered by any of the exception specified in the Circular the revenue may file a Misc. Application u/s 254(2) of the Income Tax Act 1961 pointing out the mistake and if the Bench is convinced of the mistake, this order will be recalled and the appeal restored for fresh disposal on merits.

3. In the result Revenue's appeal is dismissed.

Order pronounced in the Open Court on 22nd December, 2015.

Sd/-
(A.T. VARKEY)
JUDICIAL MEMBER

Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: 22nd December, 2015

• *Manga*

Copy forwarded to: -

1. Appellant
 2. Respondent
 3. CIT
 4. CIT(A)
 5. DR, ITAT
- TRUE COPY

By Order,

ASSISTANT REGISTRAR