

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD.**

**CIVIL APPLICATION NO. 12679 OF 2013
WITH
CIVIL APPLICATION NO. 12680 OF 2013
IN
TAX APPEAL NO. 31 OF 2012**

M/s Mula Pravara Electric Co-operative Society
Ltd., Belapur Road, Shrirampur.

Applicant.

Versus

Dy. Commissioner of Income Tax,
Ahmednagar

Respondent.

Mr. R.M. Sharma, Advocate for the applicant.

Mr. Alok Sharma, Advocate for the respondent.

**CORAM : PB. VARALE AND
SUNIL K. KOTWAL, JJ.**

Dated : 13-12-2017.

PER COURT :-

. Heard Mr. R.M. Sharma, learned Counsel for the applicant. By way of these Applications, the applicant is seeking amendment in the appeal. It is submitted by Mr. R.M. Sharma, learned Counsel that the applicant had filed an application seeking recall of the order passed by the Appellate Tribunal,

Pune. The application was allowed by the Tribunal by an order dated 31.05.2013. Mr. Sharma submits that in view of this fact, the appellant be permitted to amend the appeal itself by dealing with certain grounds as these grounds would be inconsequential for decision of the appeal. Mr. Sharma submits that the applicant be permitted to place on record the copies of the orders passed by the Income Tax Appellate Tribunal in the application. It is the submission of Mr. Sharma that this amendment would not change the tenure of the appeal nor any prejudice would be caused to the respondent Authority.

2. Heard Mr. Alok Sharma, learned Counsel appearing for the respondent.

3. In view of the submissions of Mr. R.M. Sharma, learned Counsel for the applicant and for the grounds raised in the application, we allow the applications. Necessary amendment be carried out within two weeks from today.

4. The Applications are disposed of accordingly.

(SUNIL K. KOTWAL)
JUDGE

(P.B. VARALE)
JUDGE