IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

MISC.CIVIL APPLN. NO. 1069 OF 2016
IN
INCOME TAX APPEAL NO. 21 OF 2016 (D)

The Pr.Commissioner of Income Tax, Nagpur-1.
-vs-
M/s. Leela Ventures India Pvt. Ltd.

Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders.

Mr.Anand Parchure, counsel for the applicant/appellant.

CORAM : SMT. VASANTI A NAIK & KUM. INDIRA JAIN, JJ.

DATE : 03.02.2017.

By this application, the applicant seeks a review of the order dated 25/08/2016. dismissing the appeal filed by the applicant-department on the ground that it did not give rise to any substantial question of law.

Shri Parchure, the learned counsel for the applicant, states that while deciding the appeal by the order dated 25/08/2016 this court has erroneously considered the observations made in the case of Crawford Bayley & Company v. Union of India that were quoted in the order of the Income Tax Appellate Tribunal to hold that the respondent-assessee had not only submitted the revised return electronically, but had also tendered the same by ordinary post within the stipulated time. It is stated that the dates referred to by this court in para – 5 of the order that is sought to be reviewed, i.e., 05/04/2010, 18/05/2010 and 18/11/2010 are the dates that are referable to the case in the reported judgment of Crawford Bayley & Company v. Union of India and the respondent in this case had not tendered ITR-V form by ordinary post on those dates. It is stated that since in the judgment of the tribunal, inverted commas were not incorporated at the appropriate places, the aforesaid error has occurred.

On hearing the learned counsel for the applicant, it appears that it would be necessary to recall the order dated 25/08/2016 so that the income tax appeal could be reheard for admission. Since an error has occurred while considering the dates that were mentioned in the case of Crawford Bayley & Company v. Union of India, the order of which the review is sought is recalled and the office is directed to place the matter for admission before the appropriate bench. Miscellaneous civil application is allowed in the aforesaid terms and disposed of.

JUDGE **JUDGE**

KHUNTE