R.M. AMBERKAR
(Private Secretary)

# IN THE HIGH COURT OF JUDICATURE AT BOMBAY
**O.O.C.J.**

## INCOME TAX APPEAL NO. 580 OF 2017

Pr. Commissioner of Income Tax -7 .. Appellant

*Versus*

M/s. PMP Auto Components Pvt Ltd .. Respondent

...................
- Mr. Suresh Kumar for the Appellant
- Mr. Madhur Agrawal i/by Mr. Atul Jasani for the Respondent

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**CORAM : AKIL KURESHI &**
**SARANG V. KOTWAL, JJ.**

**DATE : MARCH 11, 2019.**

**P.C.:**

**1.** Revenue is in the appeal against the judgment of the Income Tax Appellate Tribunal ("the Tribunal" for short) raising following question for our consideration:-

> "Whether on the facts and circumstances of the case and in law, the Tribunal was correct in recalling the order dated 22.8.2014 under Section 254(2) of the I.T. Act, 1961?"

**2.** The question arises out of the order passed by the Tribunal in exercise of rectification powers. Undisputed fact is that while passing the original order in the appeal of the assessee, the Tribunal had not dealt with a ground though raised. In order to rectify such error, the Tribunal entertained and allowed the assessee's rectification application. Under these circumstances, no error on the part of the Tribunal. The appeal is dismissed.

**[ SARANG V. KOTWAL, J. ]** **[ AKIL KURESHI, J ]**