

jsn

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 858 OF 2020

Pr. Commissioner of Income Tax - 4

...Petitioner

Versus

RHJ Extrusion Pvt. Ltd.

...Respondents

Mr. Suresh Kumar, for the Petitioner.

CORAM : K.R. SHRIRAM &
R.I. CHAGLA, JJ.

DATE : 13 SEPTEMBER, 2021.

ORDER :

1. Heard Mr. Suresh Kumar and considered the order dated 5th April, 2019 impugning in this Petition.

2. The Tribunal has rejected the Miscellaneous Application on the ground that the modification to the circular is prospective in nature and not retrospective. We agree with that conclusion because even the circular does not state that it is with retrospective effect.

3. In any event Section 254 (2) provides for a rectification of mistake apparent from the record for the Tribunal to amend its order. When the order of 10th August, 2018 was passed admittedly this modification was not before the Tribunal and therefore, it cannot be stated that there was a mistake apparent from the record.

4. In the circumstances, since we agree with the conclusion of this Tribunal, Petition dismissed.

[R.I. CHAGLA J.]

[K.R. SHRIRAM, J.]