

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH : BANGALORE**

BEFORE SHRI GEORGE GEORGE K., VICE PRESIDENT  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

ITA No.273/Bang/2023
Assessment year : 2014-15

ABB Switzerland Ltd., (erstwhile ABB Technology Ltd. since merged), C/o. ABB India Ltd., Disha-3 <sup>rd</sup> Floor, Plot No.5 & 6, Second Stage, Peenya Industrial Area IV, Peenya, Bangalore – 560 058. <b>PAN: AACCA 9979R</b>	Vs.	The Deputy Commissioner of Income Tax (International Taxation), Circle 1(1), Bangalore – 560 095.
APPELLANT		RESPONDENT

**CORRIGENDUM**

*Per Laxmi Prasad Sahu, Accountant Member*

In para No.14 (page 10) of the order dated 3.8.2023, it is inadvertently mentioned that ‘The assessee is a NRI and has received royalty from ABB Technology Ltd. of Rs.184,07,46,730 which has been offered to tax @ 10% and the same is reflected in Form 26AS, instead that the assessee is a foreign company and has received royalty from ABB India Ltd. Hence the above sentence is modified and substituted to read as under:-

**“The assessee is a foreign company and has received royalty from ABB India Ltd. of Rs.184,07,46,730 which has been offered to tax @ 10% and the same is reflected in Form 26AS”.**

2. Except the above modification, rest of the order dated 3.8.2023 remains unchanged.

Sd/-

( GEORGE GEORGE K.)  
VICE PRESIDENT

Sd/-

(LAXMI PRASAD SAHU )  
ACCOUNTANT MEMBER

Bangalore,  
Dated, the 25<sup>th</sup> October, 2023.

*/Desai S Murthy /*

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.