

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH : KOLKATA

[Before Hon’ble Shri A.T.Varkey, JM & Shri M.Balaganesh, AM]

I.T.A No. 2358/Kol/2017

Assessment Years : 2014-15

Navneet Agarwal (HUF)
[PAN: AADHN 5831 M]
(Appellant)

-vs-

ITO,Ward-35(2), Kolkata

(Respondent)

I.T.A No. 2287/Kol/2017

Assessment Years : 2014-15

Biswanath Agarwal & Sons (HUF)
[PAN: AAEHB 2871 G]
(Appellant)

-vs-

ITO,Ward-34(1), Kolkata

(Respondent)

I.T.A No. 2280/Kol/2017

Assessment Years : 2014-15

Biswanath Agarwal
[PAN: ADCPA 8715 H]
(Appellant)

-vs-

ITO,Ward-34(1), Kolkata

(Respondent)

CORRIGENDUM

Per M. Balaganesh, AM

These three appeals were disposed off by this Tribunal vide order dated 16.10.2018. Subsequently a petition praying for issue of Corrigendum was filed by the respective assesses with regard to change in first paragraph of the Tribunal order. We

have gone through the facts available on record and find that first paragraph of the order passed by this Tribunal requires to be modified, for which purpose this corrigendum is hereby issued. The para 1 of the Tribunal order dated 16.10.2018 accordingly stands modified as under:

The appeal of the assessee in the case of Navneet Agarwal (HUF) in I.T.A. No. 2358/Kol/2017 for assessment year 2014-15 arises out of the order of the Learned Commissioner of Income Tax (Appeals)-10, Kolkata [in short the ld. CIT(A)] in Appeal no. 393/CIT(A)-10/Wd-35(2)/14-15/16-17/Kol dated 04.10.2017 against the order passed by the learned Income Tax Officer, Ward-35(2), Kolkata [in short the ld. AO] u/s 143(3) of the Income Tax Act, 1961 [in short the Act] dated 28.12.2016.

The appeal of the assessee in the case of Bishwanath Agarwal in I.T.A. No. 2280/Kol/2017 for assessment year 2014-15 arises out of the order of the Learned Commissioner of Income Tax (Appeals)-10, Kolkata [in short the ld. CIT(A)] in Appeal no. 397/CIT(A)-10/Wd-34(1)/ 16-17/Kol dated 07.09.2017 against the order passed by the learned Income Tax Officer, Ward-34(1), Kolkata [in short the ld. AO] u/s 143(3) of the Income Tax Act, 1961 [in short the Act] dated 19.12.2016.

The appeal of the assessee in the case of Bishwanath Agarwal & Sons (HUF) in I.T.A. No. 2287/Kol/2017 for assessment year 2014-15 arises out of the order of the Learned Commissioner of Income Tax (Appeals)-10, Kolkata [in short the ld. CIT(A)] in Appeal no. 394/CIT(A)-10/Wd-34(1)/ 16-17/Kol dated 07.09.2017 against the order passed by the Learned Income Tax Officer, Ward-34(1), Kolkata [in short the ld. AO] u/s 143(3) of the Income Tax Act, 1961 [in short the Act] dated 19.12.2016.

We hereby direct that this Corrigendum has to be read along with the appellate order disposed off by this Tribunal on 16.10.2018.

2. In the result, the petition praying for issue of corrigendum by the assessee is allowed.

Sd/-

[A.T.Varkey]
Judicial Member

Sd/-

[M.Balaganesh]
Accountant Member

Dated : 13.11.2018

SB, Sr. PS

Copy of the order forwarded to:

1. i) Shri Navneet Agarwal (HUF)
ii) Shri Bishwanath Agarwal & Sons (HUF)
iii) Shri Biswanath Agarwal
C/o, Subash Agarwal & Associates, Sidha Gibson, 1, Gibson Lane, 2nd Floor, Suite-213, Kolkata-700069.
2. i) ITO, Ward-35(2), Kolkata
ii) ITO, Ward-34(1), Kolkata
Aayakar Bhawan,(Poorva), 110, Shantipally, Kolkata-700107.
- 3..C.I.T(A).- 4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By Order

Assistant Registrar
ITAT, Kolkata Benches