

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHE-A, JAIPUR

श्री विजय पाल राव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष  
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 1369, 1370 & 1371/JP/2018  
निर्धारण वर्ष / Assessment Year : 2013-14, 2014-15 & 2016-17

The Deputy Commissioner of Income Tax Central Circle, Kota	बनाम Vs.	M/s Resonant Wealth Consultancy Pvt. Ltd., 69/331, V.T. Road, Mansarovar, Jaipur, Rajasthan
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAKCA1961F		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

प्रत्याक्षेपण / C.O. No. 01, 02, 03/JP/2019  
(Arising out of आयकर अपील सं./ITA No. 1369, 1370, 1371/JP/2018)  
निर्धारण वर्ष / Assessment Year 2013-14, 2014-15 & 2016-17

M/s Resonant Wealth Consultancy Pvt. Ltd., 69/331, V.T. Road, Mansarovar, Jaipur, Rajasthan	बनाम Vs.	The Deputy Commissioner of Income Tax Central Circle, Kota
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAKCA1961F		
प्रत्याक्षेपक / Objector		प्रत्यर्थी / Respondent

CORRIGENDUM

The above-mentioned Income Tax Appeals filed by the Revenue and the cross objections filed by the assessee were decided by the Bench vide consolidated order dated 24/05/2019.

2. An application U/s 254(2) of the Income Tax Act, 1961 (in short, the Act) has been filed by the assessee stating that some typographical

mistakes are apparent in the order dated 24/05/2019 in respect of AY 2013-14 in terms of date of filing of the return of income pursuant to notice u/s 153C in para 3 and limitation for issuance of notice u/s 143(2) of the Act.

3. From perusal of the order passed by the Bench, it is observed that at page 5 in para 3 of the order, the date of filing of return of income pursuant to notice u/s 153C has been inadvertently typed as 05.02.2014 instead of 27.10.2017 which is now rectified u/s 254 (2) of the Act as the mistake is apparent on record. After the rectification, the relevant date of filing of return of income pursuant to notice u/s 153C shall now be read as "27.10.2017."

4. Further, it is observed that at page No. 14 in para 14 at lines No. 13 and 26 of the Tribunal order, the due date for issuance of notice U/s 143(2) of the Act in the context of the original return of income has been inadvertently typed as "03/09/2014" instead of "30/09/2014" which is now rectified u/s 254 (2) of the Act as the original return of income has been filed on 5.02.14 and the mistake is apparent on record. After the rectification, the due date for issuance of notice U/s 143(2) of the Act shall now be read as "30/09/2014".

Except the above, there are no other changes in the Tribunal order dated 24.05.2019.

Sd/-

(विजय पॉल राव)  
(Vijay Pal Rao)

न्यायिक सदस्य / Judicial Member

Sd/-

(विक्रम सिंह यादव)  
(Vikram Singh Yadav)

लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 10/07/2019

\*Ganesh Kr.

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- DCIT, Central Circle, Kota
2. प्रत्यर्थी / The Respondent- M/s Resonant Wealth Consultancy Pvt. Ltd., Jaipur
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 1369, 1370 & 1371/JP/2018 & CO No. 01,02 & 03/JP/2019)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar