

आयकर अपीलीय अधिकरण पुणे न्यायपीठ "ए" पुणे में
**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं, श्री डी. करुणाकरा राव, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI D. KARUNAKARA RAO, AM

आयकर अपील सं. / ITA No.377/PUN/2014

निर्धारण वर्ष / Assessment Year : 2009-10

Honeywell Turbo Technologies (India) Pvt. Ltd.
(Legal Successor of Honeywell Turbo (India) Pvt. Ltd.)
Plot No.4A, Raison Industrial Estate,
Village Mann, Near Hinjewadi Phase II,
Pune – 411057

.... अपीलार्थी/Appellant

PAN: AABCH5865J

Vs.

The Dy. Commissioner of Income Tax,
Circle 1(2), Pune

.... प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No.378/PUN/2014

निर्धारण वर्ष / Assessment Year : 2009-10

Honeywell Turbo Technologies (India) Pvt. Ltd.
Plot No.4A, Raison Industrial Estate,
Village Mann, Near Hinjewadi Phase II,
Pune – 411057

.... अपीलार्थी/Appellant

PAN: AABCH5035J

Vs.

The Dy. Commissioner of Income Tax,
Circle 1(2), Pune

.... प्रत्यर्थी / Respondent

CORRIGENDUM

PER SUSHMA CHOWLA, JM:

We find that an error has crept in para 10 of the order of Tribunal dated 24.06.2019. Hence, this Corrigendum is being issued.

2. The earlier para 10 was as under:-

“10. On perusal of record and the order of Tribunal in assessee’s own case for assessment year 2008-09, we find that in ITA No.359/PUN/2013 vide order dated 02.11.2018, the issue has been deliberated upon in paras 4 to 6 and reference is being made to the same, but is not being reproduced for the sake of brevity. Following the same parity of reasoning, we remit this issue back to the file of Assessing Officer to examine the facts and decide the issue of applicability of APAs to assessee’s case for the year under consideration in principle. The grounds of appeal No.2 and 3 and additional ground of appeal No.17 are thus, allowed for statistical purposes.”

3. The revised para 10 shall read as under:-

“10. On perusal of record and the order of Tribunal in **Honeywell Automation India Ltd.** for assessment year 2008-09, we find that in ITA No.359/PUN/2013 vide order dated 02.11.2018, the issue has been deliberated upon in paras 4 to 6 and reference is being made to the same, but is not being reproduced for the sake of brevity. Following the same parity of reasoning, we remit this issue back to the file of

Assessing Officer to examine the facts and decide the issue of applicability of APAs to assessee's case for the year under consideration in principle. The grounds of appeal No.2 and 3 and additional ground of appeal No.17 are thus, allowed for statistical purposes.”

The remaining order shall remain unchanged.

Sd/-
(D.KARUNAKARA RAO)
लेखा सदस्य / **ACCOUNTANT MEMBER**

Sd/-
(SUSHMA CHOWLA)
न्यायिक सदस्य / **JUDICIAL MEMBER**

पुणे / Pune; दिनांक Dated : 24th July, 2019.

GCVSR

आदेश की प्रतिलिपि अद्योषित/Copy of the Order is forwarded to :

1. The Appellant;
2. The Respondent;
3. The DRP, Pune;
4. The concerned CIT, Pune;
5. The DR 'A', ITAT, Pune;
6. Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune