

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'SMC' NEW DELHI**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER**

**ITA No. 5010/Del/2018  
Assessment Year: 2013-14**

Freak Buildcon Pvt. Ltd. Sabharwal & Partners, Advocates, Delhi High Court, 4819/24, Ansari Road, Daryaganj, New Delhi. <b>PAN No. AABCF6031G</b>	vs	ACIT Central Circle 28, New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>

**ITA No. 5011/Del/2018  
Assessment Year: 2013-14**

Shilpkar Buildtech Pvt. Ltd. Sabharwal & Partners, Advocates, Delhi High Court, 4819/24, Ansari Road, Daryaganj, New Delhi. <b>PAN No. AAACZ4478L</b>	vs	ACIT Central Circle 28, New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>

**ITA No. 5012/Del/2018  
Assessment Year: 2013-14**

Jarf Infra Development Pvt. Ltd. Sabharwal & Partners, Advocates, Delhi High Court, 4819/24, Ansari Road, Daryaganj, New Delhi. <b>PAN No. AAACZ4477F</b>	vs	ACIT Central Circle 28, New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>

**ITA No. 5013/Del/2018**  
**Assessment Year: 2013-14**

Strop Creation Pvt. Ltd. Sabharwal & Partners, Advocates, Delhi High Court, 4819/24, Ansari Road, Daryaganj, New Delhi. <b>PAN No. AAPCS7752P</b>	vs	ACIT Central Circle 28, New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>

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**ITA No. 5014/Del/2018**  
**Assessment Year: 2013-14**

Rayan Garments Pvt. Ltd. B-76, Gali No. 4/3, Rama Garden, Karawal Nagar, Delhi. <b>PAN No. AAECR8602A</b>	vs	ACIT Central Circle 28, New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Assessee by</b>	<b>Shri V.K. Sabharwal, Advocate</b>
<b>Revenue by</b>	<b>Ms. Ekta Vishnoi, Sr. DR</b>

**CORRIGENDUM**

I note that due to typographical mistake in para no. 14 at page no. 11 of the Tribunal's common order dated 22.10.2019 passed in the aforesaid appeals, some mistakes have been crept in. The para no. 14 of the aforesaid order dated 22.10.2019 may now be read as under: -

14. In the result, the appeal filed by the assessee is partly allowed. Since in all the other four appeals

there are similar facts and circumstances and the findings given by the Revenue Authorities, therefore, my findings given above will apply *mutatis mutandis* in other four appeals also, because the nature of transaction and documents are exactly same.”

2. The rest of the contents of my aforesaid order dated 22.10.2019 will remain unchanged.

**Sd/-**  
**(H.S. SIDHU)**  
**JUDICIAL MEMBER**

Dated: 23/10/2019  
\*Kavita Arora

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

TRUE COPY

ASSISTANT REGISTRAR  
ITAT NEW DELHI

