

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

BEFORE SHRI D. KARUNAKARA RAO, AM AND  
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA Nos. 81 & 585/PUN/2018  
निर्धारण वर्ष / Assessment Years : 2013-14 & 2014-15

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

.....अपीलार्थी / Appellant

**बनाम / V/s.**

M/s. Bank of Maharashtra,  
1501, Lokmangal, Shivaji Nagar,  
Pune-411 005.  
PAN: AACCB0774B

.....प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA Nos. 114 & 780/PUN/2018  
निर्धारण वर्ष / Assessment Years : 2013-14 & 2014-15

M/s. Bank of Maharashtra,  
1501, Lokmangal, Shivaji Nagar,  
Pune-411 005.  
PAN: AACCB0774B

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Deputy Commissioner of Income Tax,  
Circle-1(1), Pune

.....प्रत्यर्थी / Respondent

**CORRIGENDUM**

**PER BENCH:**

We find that an error has crept in para 11 of the order of the Tribunal vide ITA No.114/PUN/2018 and ITA No.780/PUN/2018 dated 13.03.2020. Hence, this Corrigendum is being issued.

2. In the last/finding part of said para 11 of the order of the Tribunal dated 13.03.2020 (supra), it has been wrongly stated that :-

"11. ....

*In view of the decision mentioned hereinabove, we direct the **Ld. CIT(Appeals)** to comply with our order in assessee's own case dated*

*27.06.2019 (supra.) and decide the matter accordingly. Thus, Ground No.2 raised in appeal by the assessee is partly allowed.”*

3. We hereby direct that the following sentence may be substituted in place of the above para 11 of the order of the Tribunal dated 13.03.2020 (supra) :-

“11. ....

*In view of the decision mentioned hereinabove, we direct the **Ld. Assessing Officer** to comply with our order in assessee’s own case dated 27.06.2019 (supra.) and decide the matter accordingly. Thus, Ground No.2 raised in appeal by the assessee is partly allowed.”*

4. The remaining order shall remain unchanged.

Corrigendum pronounced on 22<sup>nd</sup> day of June, 2020.

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

Sd/-  
**D. KARUNAKARA RAO**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 22<sup>nd</sup> June, 2020.  
*Sujeet*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeal)-1, Pune
4. The Pr. CIT-1, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “ए” बेंच, पुणे / DR, ITAT, “A” Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.