

ITA No. 2512/KOL/2018  
A.Y. 2012-2013  
&  
ITA No. 2423/KOL/2018  
A.Y.: 2012-2013  
M/s. Gem Forgings Pvt. Limited

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA 'C' BENCH, KOLKATA  
(Virtual Court Hearing)**

**Before Shri P.M. Jagtap, Vice-President (KZ)  
and Shri A.T. Varkey, Judicial Member**

**I.T.A. No. 2512/KOL/2018  
Assessment Year: 2012-2013**

Deputy Commissioner of Income Tax,.....Appellant  
Circle-8(1), Kolkata,  
Aayakar Bhawan, 5<sup>th</sup> Floor,  
P-7, Chowringhee Square, Kolkata-700069

-Vs.-

M/s. Gem Forgings Private Limited,.....Respondent  
10C, Middleton Row, Kolkata-700071  
[PAN: AABCG0227B]

&

**I.T.A. No. 2423/KOL/2018  
Assessment Year: 2012-2013**

M/s. Gem Forgings Private Limited,..... Appellant  
10C, Middleton Row, Kolkata-700071  
[PAN: AABCG0227B]

-Vs.-

Deputy Commissioner of Income Tax,..... Respondent  
Circle-8(1), Kolkata,  
Aayakar Bhawan, 5<sup>th</sup> Floor,  
P-7, Chowringhee Square, Kolkata-700069

**CORRIGENDUM**

**Per Shri P.M. Jagtap, Vice-President (KZ):-**

As pointed out by the Revenue vide letter dated 17<sup>th</sup> November, 2021, there is a mistake in the order of the Tribunal dated 4<sup>th</sup> September, 2020 passed in ITA Nos. 2512 & 2423/KOL/2018 in mentioning Permanent Account No. as AAACI5499Q in place of the **correct Permanent Account no. of the assessee AABCG0227B**. The Revenue has also pointed out vide letter dated 17<sup>th</sup> November, 2021 that in the order of Tribunal, assessment year has been mentioned wrongly in ITA No. 2423/KOL/2018 as 2011-12 **in place of correct assessment year 2012-13 in Tribunal's order dated 4<sup>th</sup> September, 2020**. The same are

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accordingly rectified and it is directed that the PAN of the assessee in the order of the Tribunal dated 4<sup>th</sup> September, 2020 be read as **AABCG0227B** in place of AAACI5499Q and the assessment year be read as **A.Y. 2012-2013** in ITA No. 2423/KOL/2018 in place of AY 2011-2012.

Sd/-

**(A.T. Varkey)**  
**Judicial Member**

Sd/-

**(P.M. Jagtap)**  
**Vice-President**

***Kolkata, the 18<sup>th</sup> day of November, 2021***

- Copies to :*
- (1) Deputy Commissioner of Income Tax,  
Circle-8(1), Kolkata,  
Aayakar Bhawan, 5<sup>th</sup> Floor,  
P-7, Chowringhee Square, Kolkata-700069
  - (2) M/s. Gem Forgings Private Limited,  
10C, Middleton Row, Kolkata-700071
  - (3) *Commissioner of Income Tax (Appeals)-3, Kolkata,*
  - (4) *Commissioner of Income Tax- ,*
  - (5) *The Departmental Representative*
  - (6) *Guard File*

*By order*

*Senior Private Secretary/DDO,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***