

आयकर अपीलीय अधीकरण, न्यायपीठ –“B” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA**  
 [Before Shri P. M. Jagtap, Vice President (KZ) & Shri A. T. Varkey, Judicial  
 Memberber]

**I.T.A. Nos. 231 & 365/Kol/2021**  
**Assessment Years: 2015-16 & 2017-2018**

Lumino Industries Ltd. (PAN: AABCL 0720 E)	Vs.	ACIT, Circle-5(1), Kolkata
Appellant		Respondent

**I.T.A. No. 366/Kol/2021**  
**Assessment Year: 2018-19**

Navayug Labour Contractors Pvt. Ltd. (PAN: AAECN 0950 D)	Vs.	CPC, Bangalore
Appellant		Respondent

**I.T.A. Nos. 369 &367/Kol/2021**  
**Assessment Years: 2018-19 & 2019-20**

Jagannath Concrete Poles (PAN: AALFJ 4876 A)	Vs.	CPC, Bangalore
Appellant		Respondent

**I.T.A. No. 368/Kol/2021**  
**Assessment Year: 2018-19**

Sandeep Mech. Engineers Ltd. (PAN: AAJCS 7946 N)	Vs.	CPC, Bangalore
Appellant		Respondent

**I.T.A. No. 371/Kol/2021**  
**Assessment Year: 2019-20**

Jaimatadi Castings Pvt. Ltd. (PAN: AABCJ 5385 K)	Vs.	CPC, Bangalore
Appellant		Respondent

**CORRIGENDUM**

**Per A.T. VARKEY, JM:**

By an application dated Nil, the Ld. A.R of the Assessee, pointed out that an apparent error on the face of the record is evident from our order dated 17.11.2021.

According to him, the Tribunal omitted to mention ITA No. 231/Kol/2021 for AY 2017-18 in the operative portion while disposing of all the captioned appeals. After perusal of our order, we find that assessee's claim is correct and in fact we omitted to mention ITA No. 231/Kol/2021 for AY 2017-18 in the operative portion of our order dated 17.11.2021. Therefore omission to mention in the operative portion of our order dated 17.11.2021 at Para no. 34 of this order has to be rectified accordingly. Therefore the order dated 17.11.2021 is hereby corrected and the para 34 shall be read as below:

“34. In all the other captioned appeals (ITA No. 231 & 365/Kol/2021 for AY 2017-18 & 2015-16, ITA No. 366/Kol/2021 for AY 2018-19, ITA Nos. 369 & 367/Kol/2021 for AYs 2018-19 & 2019-20, ITA No. 368/Kol/2021 for AY 2018-19 and ITA No. 371/Kol/2021 for AY 2019-20) the sole issue is against the action of Ld. CIT(A) in confirming the action of AO disallowing the employees' contribution in ESI/PF with the aid of the amendment brought in by Finance Act, 2021. “

Hence this corrigendum is issued to modify the order accordingly.

Order is pronounced in the open court on 15th December, 2021.

Sd/-  
 (P. M. Jagtap)  
 Vice President

Sd/-  
 (A. T. Varkey)  
 Judicial Member

Dated: 15<sup>th</sup> December, 2021

*SB, Sr. PS*

Copy of the order forwarded to:

1. Appellant- i) Lumino Industries Ltd.
  - (ii) Navayug Labour Contractors Pvt. Ltd.
  - (iii) Jagannath Concrete Poles
  - (iv) Sandeep Mech. Engineers Ltd.
  - (v) Jaimatadi Castings Pvt. Ltd.

All their offices at C/O, SDP & Associates, 46C, Chowringhee Road, Flat 14G, Kolkata-700071

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2. Respondent – (i) ACIT, Circle-5(1), Kolkata  
(ii) CPC, Bangalore
3. CIT(A)- National Faceless Appeal Centre (NFAC)
4. CIT, Kolkata.
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Senior Private Secretary/DDO  
ITAT, Kolkata Benches, Kolkata

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