

**IN THE INCOME TAX APPELLATE TRIBUNAL, JABALPUR BENCH,
JABALPUR (SMC)**
(through Virtual Hearing)

BEFORE SH. SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER

ITA Nos.147 & 148/JAB/2013
Assessment Years: 2003-04 & 2004-05

Sangeeta Jain (L/R of Late Sunil Kumar Jain), Jabalpur (M.P.) [PAN: ADTPJ 8377P]	vs.	Income Tax Officer Ward - 1(1), Jabalpur
(Appellant)		(Respondent)

Appellant by	Sh. Sanjay Seth, FCA
Respondent by	Sh. S.K. Halder, Sr. DR

CORRIGENDUM

Per Sanjay Arora, AM

The captioned appeals were disposed on 31/01/2022. Subsequently, however, it was found to suffer from certain typographical errors and omissions, which are hereby sought to be rectified per this corrigendum, which though does not in any manner prejudice any of the parties, and is accordingly issued by the Bench u/s. 254(2) of the Income Tax Act, 1961.

1. In para 5.2 (page 5) of the Order, in the last sentence, beginning with the words: 'No argument in respect of....' a comma (,) be inserted before the words 'were advanced'.
2. In para 5.3 (page 5) of the Order, in the second sentence beginning with the words: 'The same would,' a comma (,) be inserted after word: 'obtain'.
3. In the last sub-para (beginning with the words: 'Shri Seth would also...') of para 5.3 (pg.9) of the order, in the sentence beginning with the words: 'Shri Halder failing to....' the word 'para' occurring between the words 'thereby' and

'restricted' be omitted. Also the numeral '₹.3,89,274' in the said sub-para be read as '₹.3,59,274'.

4. Sub-para 5.4(D)(pg. 12) of the order, which reads as under:

'D. Unaccounted Expenditure u/s. 69C:

No addition for the same shall survive in view of, as afore-explained, addition of gross profit, which subsumes indirect expenditure. (also see paras 5.2, 7)

be read as:

'D. Unaccounted Expenditure/Household withdrawals u/s. 69C:

No addition for the same shall survive in view of, as afore-explained, addition of gross profit, which subsumes (indirect) expenditure. (also see paras 5.2, 7)

5. In sub-para 2 of para 5.5 (pg. 13), beginning with the words: 'I am also conscious...', in the sentence beginning with the words: 'This is as once it is established....', the word 'of' after the word 'purchases' be read as 'for'.

6. In the last sub-para of para 6.4 (pg. 19) of the order, in the last sentence beginning with the words: 'Then, again, it is only....' the words 'as to for what purpose' be read as 'the purpose for which'.

7. In para 7 (pg. 21), in the sentence beginning with the words: In fact, the earliest such purchase...', the words 'six' and 'end-October' be read as 'eight' and 'end-December' respectively.

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 01/02/2022

Copy of the Order forwarded to:

1. The Appellant: Smt. Sangeeta Jain, legal heir of Late Sunil Kumar Jain, Prop. M/s. Aazad Collection, Dulari Haat, Jawaharganj, Jabalpur (M.P.)
2. The Respondent: Income Tax Officer Ward -1(1), Jabalpur
3. The Pr. CIT-1, Jabalpur
4. The CIT(A), Jabalpur
5. The Sr. DR, ITAT, Jabalpur
6. Guard File

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