

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH, JABALPUR**

BEFORE SHRI SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER &
SHRI MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER

I.T.A. Nos. 29 & 30/JAB/2021
(Asst. Years: 2014-15 & 2015-16)

Maa Badi Khermai Marketing Pvt. Ltd., D-24, Dixit Enclave, Bandariya Triraha, Jabalpur [PAN : AAJCS 5326 H]	vs.	Deputy CIT, Central Circle, Jabalpur.
(Appellant)		(Respondent)

Appellant by : Shri Pavan Ved, Advocate
Respondent by : Shri P.K. Mishra, CIT-DR

CORRIGENDUM

Order under section 254(1) of the Income Tax Act, 1961 ('the Act') in the captioned appeals was passed on 06/06/2022. It is, however, found that there have been certain omissions in the said order, which are, therefore, hereby sought to be rectified through this corrigendum order. The same being only corrections of those errors, do not therefore *per se* cause any prejudice to either party. The details are as under:-

a) at para 9 (pg. 27): at line 5, the word "with" be read between the words 'connection' and 'the readymade garments', at line 5.

b) at para 9 (pg. 28): the word "of" be read between the words 'as in view' and 'Shri Jha's statement'.

c) at para 9 (pg. 30): the following sentence be read after the sentence closing with the words 'semblance of any reality.': 'The 'proposal' referred to is bereft of any details.'

d) at para 9 (pg. 31): the bracket beginning with the words 'which could only be.....', be placed after the words 'on it's capital', instead of 'of it's capital'

and, further, the word ‘which could only be’ in the bracket, be preceded by words ‘both of’.

e) at para 9 (pg.32): the following sentence be read after the sentence ending with the words ‘circumstances of the instant case’: ‘, wherein no reason for non-charge of interest on the loan/s has been advanced.’

f) at para 9 (pg.32): the word ‘forgotten’ in the sentence ending with the words ‘to recall them.’ be read as “forgotten”.

g) at para 9 (pg. 32): the word ‘the’ be read between the words ‘considering’ and ‘truth’, in the sentence beginning with the words ‘There is no evidence...’.

h) at pra 9 (pg.32): the following words be read after the word ‘unproved;’ in the sentence beginning with the words ‘All in all,’: ‘with that furnished being found false. Rather,.....’.

Sd/-
(Manomohan Das)
Judicial Member

sd/-
(Sanjay Arora)
Accountant Member

Dated: 08/06/2022

vr/-

Copy to:

1. The Appellant: Maa Badi Khermai Marketing Pvt. Ltd., D-24, Dixit Enclave, Bandariya Triraha, Jabalpur.
2. The Respondent: Deputy CIT, Central Circle, Jabalpur
3. The Principal CIT, Central, Bhopal.
4. The CIT(A)-3, Bhopal (MP)
5. The CIT D.R., ITAT, Jabalpur
6. Guard File.

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Jabalpur.