

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH
MUMBAI**

**BEFORE: SHRI M.BALAGANESH, ACCOUNTANT MEMBER
&
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA No.595/Mum/2020
(Assessment Year : 2015-16)**

M/s. Dewan Housing Finance Corporation Limited Warden House 2 nd Floor, Sir P.M.Road, Fort, Mumbai- 400 001	Vs.	Dy. CIT, C.C. 5(4) Mumbai
PAN/GIR No.AACD1977A		
(Appellant)	..	(Respondent)

**ITA No.302/Mum/2019
(Assessment Year : 2014-15)**

Dy. CIT, C.C. 5(4) Mumbai	Vs.	M/s. Dewan Housing Finance Corporation Limited Warden House 2 nd Floor, Sir P.M.Road, Fort, Mumbai- 400 001
PAN/GIR No.AACD1977A		
(Appellant)	..	(Respondent)

CORRIGENDUM

PER M. BALAGANESH (A.M):

The assessee had sought for issuing a Correigendum vide letter dated 13/06/2022 by mentioning as under:-

“The matter was heard before the Hon'ble 'D' Bench of the Income Tax Tribunal on March 24, 2022. We have downloaded the order of the captioned appeal from itat.nic.in.

In this regard and under client instructions, we have to submit as under:

On perusal of the order, it was observed that after referring to the NCLT and NCLAT order in the present case and the Supreme Court decision in Ghanshyam Mishra & Sons vs. Edelweiss Asset Reconstruction Limited (Civil Appeal No. 8129 OF 2019), Your Honors has held, at para 3.6 that the present proceedings cannot be continued. Thus, the Department appeal for AY 2014-15 (ITA No. 395/M/2019) is dismissed. However, it appears that based on same reasoning, the assessee appeal ought to have been allowed. Thus, inadvertently, instead of "allowed", the word "dismissed" is used.

Therefore, in the view of the above, we request Your Honors to kindly issue a corrigendum for the assessee's appeal, to the effect that the assessee appeal is allowed."

2. We find considerable force in the aforesaid submission of the assessee and accordingly, deem it fit to modify para 3.6 of our order dated 31/03/2022

"3.6. Hence, in view of the above we are unable to accept to the contentions of the Id. DR and accordingly hold that the present proceedings could not be continued. Accordingly, appeal of the assessee for A.Y.2015-16 is hereby allowed and appeal of the Revenue for A.Y.2014-15 is hereby dismissed.

4. In the result, appeal of the assessee for A.Y.2015-16 is allowed and appeal of the Revenue for A.Y.2014-15 is dismissed."

3. This corrigendum shall be read together with the order dated 31/03/2022.

(KULDIP SINGH)
JUDICIAL MEMBER

(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 22/06/2022
KARUNA, sr.ps

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai