

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JABALPUR BENCH, JABALPUR**  
*(through web-based video conferencing platform)*

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

I.T.A. Nos. 205 to 208/JAB/2018  
(Asst. Years: 2008-09 to 2011-12)

Income Tax Officer, Ward-1, Sagar (M.P.)	vs.	Jhaman Das Panjwani, Prop: M/s. Lakhmichand Jhamandas, Naya Bazar, Sagar (M.P.)  [PAN : ACQPP 3629 Q]
(Appellant)		(Respondent)

C.O.Nos. 19 to 22/JAB/2018  
(arising out of I.T.A. Nos. 205 to 208/JAB/2018)  
(Asst. Years: 2008-09 to 2011-12)

Jhaman Das Panjwani, Prop: M/s. Lakhmichand Jhamandas, Naya Bazar, Sagar (M.P.)  [PAN : ACQPP 3629 Q]	vs.	Income Tax Officer, Ward-1, Sagar (M.P.)
(Appellant)		(Respondent)

Appellant by : Shri Rajesh Kumar Gupta, Sr. DR  
Respondent by : Shri Dhiraj Ghai, FCA

**ORDER**

Per Bench

Order under section 254(1) of the Income Tax Act, 1961 ('the Act') in the captioned appeals was passed on 26/07/2022. 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 correction of those

errors, do not therefore *per se* cause any prejudice to either party. The details are as under:-

In-Para 2:

- (i) The word 'is' be read between the words 'which' and 'thus' in the sentence beginning with the words 'The mention of the .....' in para 2 (pg.5) of the order.
- (ii) The word 'the' be read before the word 'letter/s dated 03/09/2015' in the following sentence of the said para. (pg.5)

In-Para 3.3

- (i) The word 'the' be read before the words 'date of filing' in the sentence beginning with the words 'The bench also queried.....' at para 3.3 (pg.6) of the order.

In-Para 4.1

- (i) The word 'which' be read before the words 'defeats it' in the sentence beginning with the words 'Further still, an .....' at para 4.1 (pg.9) of the order.

In-Para 4.2

- (i) The word 'for' be read instead of the word 'of' in the sentence beginning with the words 'The contents of the letter.....' at para 4.2, pg. 12 of the order.
- (ii) The sentence beginning with the words 'Surely, it is not.....' of the said para (sub-para 3) (pg.14). the words 'in the matter' be omitted and the words 'of he' be read before the words 'suddenly becoming'.
- (iii) The word 'disapproved' be read as 'disproved' in the sentence beginning with the words 'The filing of the letter/s dated 03/09/2015....' at para 4.2 (sub-para 4), pg.15.
- (iv) The words 'of the' in the sentence beginning with the words 'The letter dated 03/09/2015.....' of the said sub-para (pg.15) be omitted.
- (v) The word 'of' after the word 'denying' be omitted, and the word 'or' be read as 'of' in the sentence beginning with the words 'The AO, it need to be .....' in the said sub-para (page 15) of the order.

In-Para 4.3

- (i) The word ‘an’ and the words “of the time” be read before the word ‘extension’ and the word ‘allowed’ respectively, in para 4.3(b), at pg. 16 of the order.

In-Para 4.4

- (i) The word ‘even’ be read before the words ‘where there is.....’ in the sentence beginning with the words ‘That is’ in para 4.4. (pg.18) of the order.
- (ii) The word ‘for’ be read instead of the word ‘of’ occurring before the words ‘charging interest’ in the following sentence of the said sub-para.

In-Para 4.6

- (i) The word ‘the’ be read before the words ‘clear language’ in the first sentence of para 4.6 (pg. 20)

In-Para 4.7

- (i) The word ‘extends to’ be read instead of the words ‘extents’ in the first sentence of para 4.7, pg.21, and the word ‘discern’ therein be read as ‘discerned’.

In-Para 4.8

- (i) The words ‘admittedly’ and ‘, which is itself wholly unproved’ be read before and after the words ‘in the Dak’ in the sentence beginning with the ‘The order sheet entry/s,.....’ in sub-para (2) of (pg.21).
- (ii) The sentence beginning with the words ‘The AO, it may be appreciated.....’ at pg. 22, be read:  
‘The AO, it may be appreciated, would have, where so, verily issued a notice u/s. 143(2); it having little bearing on the assessment proceedings or the income as finally assessed, except that the assessment would be u/s. 147 r/w s. 143(3), as claimed, admittedly mistakenly though, instead of u/s. 147 r/w s. 144, as held by us.

- (iii) The word 'nor' be read instead of the word 'not' in the following sentence of the said sub-para.

In-Para 5

- (i) The word 'the' be read before the words 'notice u/s. 148 (1) in the first sentence of para 5 (pg.22)
- (ii) The word 'for' before the words 'Grounds 1 to 4' in the said para be omitted.

Sd/-  
(Manomohan Das)  
Judicial Member

Sd/-  
(Sanjay Arora)  
Accountant Member

Dated: 01/08/2022

*vr/-*

Copy to:

1. The Revenue: ITO, Ward-1, Sagar (M.P.)
2. The Assessee: Jhaman Das Panjwani, Prop: M/s. Lakhmichand Jhamandas, Naya Bazar, Sagar (M.P.)
3. The Principal CIT-1, Jabalpur (MP)
4. The CIT(Appeals)-1, Jabalpur (MP)
5. The Sr. D.R., ITAT, Jabalpur
6. Guard File.

By order

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