

**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. No. 181/JAB/2013

(Asst. Year: 2009-10)

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| Assistant Commissioner of Income Tax, Circle-1(1), Jabalpur. | vs. | Dilip Mehta, Prop. Rajul Builders, Rajul Arcade, Napier Town, Jabalpur. [PAN: AAJPM 8444 K] |
| (Appellant) | | (Respondent) |

C.O.No. 29/JAB/2013

(arising out of I.T.A. No. 181/JAB/2013)

(Asst. Year: 2009-10)

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| Dilip Mehta, Prop. Rajul Builders, Rajul Arcade, Napier Town, Jabalpur. [PAN: AAJPM 8444 K] | vs. | Ast. CIT, Circle-1(1), Jabalpur. |
| (Appellant) | | (Respondent) |

Assessee by : Shri Sapan Usretha, Advocate
Revenue by : Smt. Maya Maheshwari, CIT-DR

CORRIGENDUM

Per Sanjay Arora, AM

Order under section 254(1) of the Income Tax Act, 1961 ('the Act') in the captioned appeals was passed on 05/08/2022. It is, however, found that there have occurred 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:-

Para 4.4 : At page 7, the word ‘customers’ in the sentence beginning with the words ‘The onus, thus, to, be followed by the word ‘the’.

Para 4.8

- a). In sub-para 2 (pg. 14), beginning with the words ‘One could argue that.....’, the word ‘is’ be read between the words ‘which’ and ‘itself’ in the second sentence beginning with the words ‘The assessee is admittedly....’
- b). A comma (,) be inserted after the word ‘caution’ in the following sentence, beginning with the words ‘We state this as a.....’ (sub-para 2, pg. 14)
- c). The word ‘of’ between the words ‘drawing’ and ‘adverse’ in the sentence beginning with the words ‘Even otherwise, non-production of the....’, be omitted (sub-para 2, pg. 15)

Para 4.10

- a). The word ‘be’ in the sentence beginning with the words ‘How could the AO....’, be omitted (pg. 16)
- b). The following sentence be read after the sentence ‘It is all this.... extending to years.’ in sub-para 1 (at pg. 17 of the order):

‘Not only, thus, the land owner/s waits for years for credit by the assessee, i.e., only when the sale deed is finally registered and the sale booked, he is not paid the amount credited, which thus piles up in crores! Why, we wonder, considering it a tripartite arrangement, the land owner/s paid his share – clearly defined, and on which the assessee, irrespective of the time period for which he may retain it, has no right – as soon as it is received?’

- b). A new sub-para (# 2) of para 4.10 be read beginning with the sentence next following, i.e., ‘The ld. CIT(A), though noting that the land owner.....’ (pg. 17)
- c). Para (4.11) is to start from the sentence beginning with the words: ‘The issue *qua* the genuineness of these credits,.....’ (pg. 17)

Para 4.11 (pg. 17)

a). The word 'be' be read after the words 'may not' in the sentence beginning with the words 'We clarify that we.....', and the word 'matters' in the said sentence be read as 'matter/s'.

b). The second last sentence of the said para be read as 'Nothing more and, nothing less.' Instead of 'Nothing more nothing less.'

Sd/-
(Manomohan Das)
Judicial Member

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 10/08/2022

Copy to:

1. The Assessee: Shri Dilip Mehta, Prop. Rajul Builders, Rajul Arcade, Napier Town, Jabalpur.
2. The Revenue – ACIT, Circle-1(1), Jabalpur.
3. The CIT-1, Jabalpur (MP)
4. The CIT(A), Jabalpur (MP)
5. The Sr. D.R., ITAT, Jablapur
6. Guard File.