

**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. No. 25/JAB/2022**  
(Asst. Year: 2012-13)

Jatanbai Kewal Chand Dugad, HUF, Main Road, Gole Ganj, Chhindwara (MP)	vs.	Principal CIT-1, Jabalpur.
[PAN : AABHJ 5331 A]		
(Appellant)		(Respondent)

Appellant by : Shri Rahul Bardia, CA  
Respondent by : Shri U.B. Mishra, CIT-DR

**CORRIGENDUM**

Per Sanjay Arora, AM:

Order under section 254(1) of the Income Tax Act, 1961 ('the Act') in the captioned appeal was passed on 02/09/2022. It is, however, found that there have occurred certain typographical 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:-

a) Para 5.1 (of the Order):

(i) The word 'the' be read before the word 'invocation' in the first sentence of the para beginning with the words 'Our first observations.....' (at pg. 3 of the order)

(ii) The word 'understatement' in the sentence beginning with the words 'The absence of any.....' be read as 'overstatement'. (pg. 3)

b) Para 5.3:

(i) The word 'reason' be read after the word 'which' in the opening sentence of the para, beginning with the words 'The reason for reopening.....'. (pg. 4)

(ii) The word 'could' be read after the words 'as well as' in the sentence beginning with the words as 'As, in that case.....', also removing the comma (,) after the word 'As' (pg. 6)

c) Para 5.4 (pg.7): The word 'Why?' be read after the words 'assessee's balance sheet.' in the sentence beginning with the words 'There is no material....'

d) Para 5.5 (pg.8): The words ',both recognized,' be read after the words 'suggesting two methods' in the sentence beginning with the words 'But, then, this is precisely....'

Sd/-  
(Manomohan Das)  
Judicial Member

Sd/-  
(Sanjay Arora)  
Accountant Member

Dated: 05/09/2022

vr/-

Copy to:

1. The Appellant: Jatanbai Kewal Chand Dugad, HUF, Main Road, Gole Ganj, Chhindwara (MP).
2. The Respondent: The Principal CIT-1, Jabalpur.
3. The CIT-D.R., ITAT, Jabalpur.
4. Guard File.

By order

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