

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "B" JAIPUR

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठोड कमलेश जयन्तभाई, लेखा सदस्य के समक्ष
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 244/JP/2021
निर्धारण वर्ष/Assessment Year :2015-16

M/s JAP Info Systems Pvt. Ltd., 45-46, Katewa Chambers, Shastri Nagar, Jaipur	बनाम Vs.	Principle Commissioner of Income Tax-2, Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AABCJ 2844 D		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

CORRIGENDUM

The above mentioned appeal was decided vide order dated 26-09-2022 but at page 28 in line 9 and 11 the word has inadvertently been typed as the **ld. PCIT u/s 263** and **quashed** instead of "AO" and "sustained" which are rectified at page 28 in line 9 and 11 and it should now be read as under:-

"considered and therefore, the action of the assessee and thereby the ld. AO is in accordance with provision of the Act and there is no mistake apparent on record on account of exclusion of the same while computing the book profit under the provisions of section 115JB of the Act. These views are fortified by the Cochin Bench and in fact decisions relied upon by the ld. AR of the assessee. Being consistent with that order of the coordinate bench in ITA No. 37/Coch/2014 in the case of ACIT Vs. M/s. The Nilgiri Tea Estate Limited, we hold that the order passed by the AO is neither erroneous and not prejudicial to the interest of the Revenue and therefore, the same is required to be sustained".

2.1 Except the above rectification, there is no change in the Tribunal order

Sd/-

(डा० एस. सीतालक्ष्मी)
(Dr. S. Seethalakshmi)
न्यायिक सदस्य / Judicial Member

Sd/-

(राठोड कमलेश जयन्तभाई)
(Rathod Kamlesh Jayantbhai)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 3/10/2022

*Mishra

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- JAP Info Systems Pvt. Ltd., Jaipur
2. प्रत्यर्थी / The Respondent- Principle Commissioner of Income Tax-2, Jaipur
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File {Corrigendum in ITA No. 244/JP/2021}