

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE**

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESEIDENT
AND
SHRI PADMAVATHY S, ACCOUNTANT MEMBER**

IT(TP)A No.3357/Bang/2018
Assessment year : 2014-15

Inteva Products India Automotive Private Ltd., Manyata Embassy Business Park, N1 Block, 4 th Floor, Outer Ring Road, K R Puram Hobli, Nagawara, Rachenahalli Village, Bangalore – 560 045. PAN: AABCM 9623K	Vs.	The Deputy Commissioner of Income Tax, Circle 3(1)(1), Bangalore.
APPELLANT		RESPONDENT

C O R R I G E N D U M

Per Padmavathy S., Accountant Member

This appeal was disposed of by the Tribunal vide order dated 22.08.22. In para 32 of the order, the AO has been directed to consider only the operating margin of the AE segment of international transaction of manufacturing segment while determining the ALP considering the internal TNMM analysis, instead the external TNMM analysis, which is an error. Therefore, para 32 of the said orders is modified and substituted to read as under:-

“32. We heard both parties, and in view of our decision with regard to ground no.8, where we have remitted the issue back to the AO/TPO, we direct the AO to consider only the operating margin of the AE segment of international transaction of manufacturing segment while determining the ALP considering the external TNMM analysis where the AE segment is the tested party.”

Sd/-

(N V VASUDEVAN)
VICE PRESIDENT

Sd/-

(PADMAVATHY S)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 26th October, 2022.

/Desai S Murthy /

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.