

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ, अहमदाबाद।
IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, AHMEDABAD

BEFORE MRS. ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

Sl. No	IT(SS)A No(s)	Assessment Year (s)	Appeal(s) by	
			Appellants	vs. Respondent
1.	328/Ahd/2017	2011-12	N.K. Proteins Pvt. Ltd. (NKPL) 7 th Floor, Popular House Ashram Road, Ahmedabad PAN: AAACN 9377 N	The DCIT Circle-3(1)(1) Ahmedabad
2.	329/Ahd/2017	2011-12	N.K. Industries Ltd. (address same as above) PAN: AAACN 9376 N	-do-Revenue
3.	1211/Ahd/2018	2012-13	-do-Assessee	-do-Revenue
4.	1213/Ahd/2018	2011-12	Tirupati Proteins Pvt. Ltd. 2 nd Floor, Popular House Opp.Sales India Ashram Road, Ahmedabad PAN: AABCT 8423 E	The ACIT Circle-4(1)(2) Ahmedabad

CORRIGENDUM

PER MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

1. The learned Counsel for the assessee has filed an application dated 17.11.2022 pointing out a typographical error, apparent from the record, crept in on paragraph No.36 of page No.53 of the order dated 16.11.2022 passed by “B” Bench of the Tribunal in ITA No.1211/Ahd/2018 for AY 2012-13 in the case of N.K. Industries Ltd.

2. It is pleaded in the application that a typographical error has been crept in on page No.53, in paragraph No.36, of the Tribunal order dated 16.11.2022 while mentioning the amount of disputed addition in the ground of appeal, i.e. Ground No.6, wherein it has been wrongly typed as Rs.66 crores instead of **Rs.85 crores**. In support of the same, learned Counsel for the assessee has placed on record copy of Form No. 36 filed by the assessee in ITA No.1211/Ahd/2018 and submitted that the order may be modified rectifying the aforesaid mistake.

3. We find that there was indeed a typographical mistake crept in on page No.53, in paragraph No.36, of the order dated 16.11.2022 passed by the Tribunal in ITA No.1211/Ahd/2018 for AY 2012-13 in the case of M/s. N.K. Industries Ltd. The mistake, which is apparent from the record, is required to be rectified; and, we accordingly rectify it as under:-

Ground No. 6 in Para 36 on page No.53 mentioned earlier in the order:-

“36...

.....

.....

6. *In law and in the facts and circumstances of the appellant's case, the learned CIT(A) has grossly erred in confirming the addition of Rs.66 crore made by the Ld. Assessing Officer and the same is not warranted.*”

The same should now be read as follows :-

“36.....

.....

.....

6. *In law and in the facts and circumstances of the appellant's case, the learned CIT(A) has grossly erred in confirming the addition of Rs.85 crore made by the Ld. Assessing Officer and the same is not warranted.*”

4. Therefore, this corrigendum is being issued to remove the above mistake and it is hereby rectified as such.

Sd/-

Sd/-

(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Ahmedabad; Dated 23/12/2022

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A),
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद/ ITAT, Ahmedabad