

**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. 27/JAB/2022
(Asst. Year: 2014-15)

Vishal Jeswani, 1425, Dr. Barat Compound, Napier Town, Jabalpur (MP) [PAN: ALPPJ 4882M] (Appellant)	vs.	Income Tax Officer, Ward 2(1), Jabalpur. (Respondent)
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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 09/01/2023. 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 a correction of those errors, does not therefore *per se* cause any prejudice to either party. The corrigendum, details of which are as under, was accordingly passed on 12/01/2023, which is being updated by adding paras 6 & 7 thereto for two omissions that had remained to be included therein:

1. Para 2 (pg. 2): The word 'similarly' in the sentence beginning with the words 'The Tribunal in appeal.....', be omitted.
2. Para 3 (pg. 3):
 - a) The words 'the instant case' occurring after the words 'The assessee,' in the sentence beginning with the said words, be read as 'contradistinction'.
 - b) A comma (,) be read after the word 'thus' in the sentence beginning with the words 'The genuineness of the transaction.....'

3. Para 4.5:

- a) The word 'the' before the word 'vacuum', in the sentence beginning with the words 'As explained therein,.....' be omitted (pg.9)
- b) The words 'at a time' after the words 'only one owner/s' in the same, be omitted (pg.9)
- c) The words 'way of' be read after the words 'with reference to and by', in the last sentence, beginning with the words 'The foregoing, equally valid.....' (pg.10)

4. Para 4.6 (pg. 11):

- a) The word 'valuation' in the sentence beginning with the words 'The stamp valuation under reference.....', be read as 'value' (pg.11)
- b) The word 'the' be read before the words 'date of agreement (30/3/2013)....' in the said sentence.

5. Para 5 (pg. 13): The word 'into' before the word 'entirety' in the second last sentence of the para, beginning with the words 'In other words, the given facts.....', be read as 'in'.

6. Para 4.5 (pg.9) : The numeral '2012-13', after the words 'fiscal', occurring in the first sentence of the para, be read as '2013-14'

7. Para 5 (pg.12) : The word 'was', after the word 'both' in the sentence beginning with the words 'There is no answer.....', be read as 'as'.

Sd/-
(Manomohan Das)
Judicial Member

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 17/01/2023

vr/-

Copy to:

1. The Appellant: Vishal Jeswani, 1425, Dr. Barat Compound, Napier Town, Jabalpur (MP)
2. The Respondent: ITO, Ward-2(1), Jabalpur.
3. The CIT(Appeals)-NFAC, Delhi.
4. The Pr. Commissioner of Income Tax-2, Jabalpur
5. The Sr. DR, ITAT, Jabalpur.
6. Guard File.

By order

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