

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
**IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR**

**BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER
AND
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER**

आयकर अपील सं. / ITA No.57/RPR/2018
निर्धारण वर्ष / Assessment Year : 2009-10

M/s. Shree Arihant Tradelinks India
Private Limited
88A, Light Industrial Area,
Bhilai (C.G.)
PAN : AADCS5056Q

.....अपीलार्थी / Appellant

बनाम / V/s.

The Deputy Commissioner of Income Tax,
Circle-1(1),Bhilai (C.G)

.....प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No. 61/RPR/2018
निर्धारण वर्ष / Assessment Year : 2009-10

The Deputy Commissioner of Income Tax,
Circle-1(1), Bhilai (C.G)

.....अपीलार्थी / Appellant

बनाम / V/s.

M/s. Shree Arihant Tradelinks India
Private Limited
07, New Khurshipar

Bhilai (C.G.)
PAN : AADCS5056Q

.....प्रत्यर्थी / Respondent

Assessee by : Shri Ravi Agrawal, CA
Revenue by : Shri P.K Mishra, CIT-DR

CORRIGENDUM

The present corrigendum application seeking rectification of certain clerical mistakes in the order passed by the Tribunal while disposing off the appeal in ITA No.57/RPR/2018 & ITA No.61/RPR/2018 for A.Y 2009-10, dated 17.10.2022 has been filed before us on 16.11.2022. On a perusal of the aforesaid application, we find that the same had been filed not by the assessee appellant but by his counsel. As an appeal in Form No.36 r.w. Rule 47(1) r.w. Rule 45(3) of the Income Tax Rules, 1962 read a/w. Section 140 of the Income-tax Act, 1961 (for short 'the Act') is required to be signed by the individual appellant (except for where it is not possible for the individual to so verify), therefore, the corrigendum application is also to be similarly filed by the assessee appellant.

2. We, thus, in light of the aforesaid infirmity in the corrigendum application filed before us, hold the same as not maintainable with a liberty to the assessee to prefer the same as per the prescribed procedure.

Accordingly, the corrigendum application filed by the assessee, dated 15.11.2022 is rejected as not maintainable in terms of our aforesaid observations.

Sd/-
ARUN KHODPIA
(ACCOUNTANT MEMBER)

Sd/-
RAVISH SOOD
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 05th January, 2023
SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals), Bilaspur (C.G)
4. The CIT, Bilaspur (C.G)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.