

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

**BEFORE SHRI GEORGE GEORGE K., JUDICIAL MEMBER
AND
Ms. PADMAVATHY S, ACCOUNTANT MEMBER**

ITA Nos.125 & 126/Bang/2019
Assessment years : 2014-15 & 2015-16

Infosys Limited, Plot No.44 and 97A Konappana Agrahara, Hosur Road, Electronics City, Phase 1, Bangalore – 560 100. PAN: AAACI 4798L	Vs.	The Joint Commissioner of Income Tax, Special Range 3, Bengaluru.
APPELLANT		RESPONDENT

&

ITA Nos.226 & 227/Bang/2019
Assessment years : 2014-15 & 2015-16

The Joint Commissioner of Income Tax, Special Range 3, Bengaluru.	Vs.	Infosys Limited, Bangalore – 560 100. PAN: AAACI 4798L
APPELLANT		RESPONDENT

CORRIGENDUM

Per Padmavathy S., Accountant Member

In para 128, page 98 of this Tribunal’s order dated 30.1.2023, at the end of the first sentence of the para there is a typographical error in mentioning AY 2015-15 (instead AY 2015-16). Hence the first sentence of para 128 of the order is modified and substituted to read as follows:-

“128. The issues contended vide Ground Nos.2 to 9 for AY 2014-15 are covered by the decision as given in the earlier part of this order for AY 2015-16.”

2. Similarly in para 136 at page 102 of the said order, there is a typographical error in mentioning the words ‘Finance Act, 2002’ instead of “Finance Act, 2022”. Hence the opening sentence in para 136 of the said order is modified and substituted to read as follows:-

“136. However, the Finance Act, 2022 has introduced a new Explanation 3 to section 37 of the I.T.Act, which reads as follows:-”.

3. Further, in para 150 at page 108 of the said order, in the first sentence ‘section 32 of the I.T. Act’ is wrongly mentioned due to typographical error instead of “section 32AC of the I.T. Act” and therefore the first sentence of para 150 is modified and substituted to read as under:-

“150. Before proceeding further, there is necessity to examine the background under which section 32AC of the I.T. Act was introduced.”

4. Except for the above modifications, there is no change in rest of the order of the Tribunal dated 30.1.2023.

Sd/-

(GEORGE GEORGE K.)
JUDICIAL MEMBER

Sd/-

(PADMAVATHY S.)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 27th March, 2023.

/Desai S Murthy/

Copy to:

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

By order

Assistant Registrar
ITAT, Bangalore.