

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.447 to 452/PUN/2020
निर्धारण वर्ष / Assessment Years : 2007-08 to 2012-13

M/s. Minakshi Builders, 83, Maniknagar, Nagar Pune Road, Ahmednagar- 414001. PAN : AANFM7812P	Vs.	CIT(A)-2, Pune.
Appellant		Respondent

CORRIGENDUM

PER INTURI RAMA RAO, AM:

We find that a typographical error had crept in our order dated 22.11.2022 in the above captioned appeals of the assessee, inasmuch as, at page no.13 in para 17 of the order. Hence, this Corrigendum is being issued.

2. In para 17 of the order of the Tribunal dated 22.11.2022 (supra), for the words :

“17., we have no hesitation to hold that the transaction of purchase and sale of shares of SRK Industries under consideration before us is void ab-initio.”

3. The following words shall be substituted :

“17., we have no hesitation to hold that the transaction of receipt of unsecured loans and advances provided by

Bhawarlal M. Jain and Group is nothing but merely accommodation entries.”.

4. The remaining order shall remain unchanged.

Corrigendum pronounced on this 24th day of May, 2023.

**Sd/-
(S. S. VISWANETHRA RAVI)
JUDICIAL MEMBER**

**Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 24th May, 2023.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-2, Pune.
4. The Pr. CIT-1, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “A” बेंच,
पुणे / DR, ITAT, “A” Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.