

**IN THE INCOME TAX APPELLATE TRIBUNAL "K", BENCH  
MUMBAI**

**BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER AND  
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER**

ITA No. 5072/Mum/2017 (A.Y. 2013-14)  
ITA No. 7124/Mum/2018 (A.Y. 2014-15)  
ITA No. 914/Mum/2021 (A.Y. 2016-17)  
ITA No. 412/Mum/2022 (A.Y. 2017-18)  
ITA No. 1700/Mum/2022 (A.Y. 2018-19)

<b>Godrej Consumer Products Ltd.</b> Kalyaniwalla & Mistry LLP, Esplanade House, 2 <sup>nd</sup> Floor, 29, Hazarimal Somani Marg, For, Mumbai-400001.	Vs.	DCIT, Circle-14(1), Aayakar Bhavan, 4 <sup>th</sup> Floor, Room No. 460, M.K. Marg, Mumbai-400020.
<b>PAN/GIR No. PAN: AABCG3365J</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

CORRIGENDUM/ORDER

We are in receipt of letter dated 23.05.2023 mentioning that in the Tribunal order dated 21.12.2022, there is an inadvertent mistake in para no. 37 of the said order, wherein the words '**eligible**' and '**non-eligible**' have been interposed. By way of this corrigendum, the mistake apparent is rectified. Para 37 of the order be now read as under:-

*37. We find that aforesaid decision supported the arguments of assessee. The final product of non-eligible unit is raw-material for eligible unit. The annual average cost of which the raw-material is transferred from non-eligible unit to eligible unit is at arm's length price. The TPO has erred in cherry picking the*

*months where the cost is less than the cost of comparatives supplies, this regarding the months where the cost of raw-material is higher than that of comparables. In the facts of the case and the ratio of the decision cited above, we find merit in the submissions of the assessee. This ground of appeal raised by assessee is thus **allowed**.*

With this rectification, there would be no change in the final outcome of the appeal.

**Sd/-**

**VIKAS AWASTHY**  
**JUDICIAL MEMBER**

**Sd/-**

**GAGAN GOYAL**  
**ACCOUNTANT MEMBER**

Mumbai; Dated 07/06/2023  
Sr.PS, Dhananjay

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

सत्यापित प्रति //True Copy//

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mumbai**