

आयकरअपीलीयअधिकरण, विशाखापटणमपीठ, विशाखापटणम

IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM

श्रीदुव्वुखारएलरेड्डी, न्यायिकसदस्यएवंश्रीएसबालाकृष्णन, लेखासदस्यकेसमक्ष

BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER &
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकरअपीलसं./ I.T.A. No.154 & 155/Viz/2022

(निर्धारणवर्ष/ Assessment Year :2017-18 & 2018-19)

Teejay India Private Limited, Plot No. 15, Brandix, APSEZ, Pudimadaka Road, Atchutapuram Mandal, Visakhapatnam-530011. PAN: AAACO9452H	Vs.	Deputy Commissioner of Income Tax, Circle-3(1), Visakhapatnam.
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

CORRIGENDUM

PER S. BALAKRISHNAN, Accountant Member :

The above captioned appeals were disposed off by the Tribunal vide order dated 23/01/2023. It is now brought to our notice by the assessee that at para 14 of the said order wherever the four words "Technical Support Service Fee" appear, these words should be replaced by "Royalty" because the relevant Ground raised by the assessee relates to "disallowance of Royalty Fee paid" and not the Technical Support Service Fee".

2. On perusal of the record, we find it to be an inadvertent typographical mistake that has crept into the Order while mentioning the word "Royalty". Hence the assessee's prayer is justified. Therefore, we hereby hold that at para 14 of the Tribunal's order, dated 23/01/2023 wherever the four words "**Technical Support Service Fee**" appear, these words **shall read as "Royalty"** instead of "Technical Support Service Fee".

3. Further, in the same Tribunal order (supra), we find that some omission has crept in inadvertently. The **original para 18** at page no. 19 of the Tribunal's order dated 23/01/2023 reads as under:

"18. We have heard both the sides and perused the material available on record. We find merit in the argument of the Ld. AR and we are of the considered view that it would be deemed fit to remit the matter back to the Ld. TPO to decide the case on merits subject to final outcome of the Advance Pricing Agreement (APA) with CBDT by the assessee. We therefore allow these Grounds No.6 raised by the assessee for statistical purposes."

4. **After insertion of the omitted sentence**, the said para 18 of the Tribunal order shall read as under:

*"18. We have heard both the sides and perused the material available on record. We find merit in the argument of the Ld. AR and we are of the considered view that it would be deemed fit to remit the matter back to the Ld. TPO to decide the case on merits subject to final outcome of the Advance Pricing Agreement (APA) with CBDT by the assessee. **We hereby direct the Ld. TPO to exclude the Royalty fee transactions benchmarked as per the APA from the operating cost for the purpose of computation of operating margin.** We therefore allow these Grounds No.6 raised by the assessee for statistical purposes."*

Sd/-

(दुव्वुआर एलरेड्डी)

(DUVVURU RL REDDY)

न्यायिकसदस्य/JUDICIAL MEMBER

Sd/-

(एसबालाकृष्णन)

(S.BALAKRISHNAN)

लेखासदस्य/ACCOUNTANT MEMBER

Dated : 13/7/2023

OKK - SPS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee-Teejay India Private Limited, Plot No. 15, Brandix, APSEZ, Pudimadaka Road, Atchutapuram Mandal, Visakhapatnam-530011.
2. राजस्व/The Revenue – Deputy Commissioner of Income Tax, Circle-3(1), Visakhapatnam, Andhra Pradesh.
3. The Principal Commissioner of Income Tax,
(ii) The Dispute Resolution Panel-1, KendriyaSadan, 4th Floor, C-Wing, Bengaluru-560034.
4. आयकरआयुक्त (अपील)/ The Commissioner of Income Tax
(ii) Deputy Commissioner of Income Tax, Transfer Pricing Officer-1, Hyderabad.
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम/ DR,ITAT, Visakhapatnam
6. गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam