

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH, 'C' PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.3031/PUN/2017

निर्धारण वर्ष / Assessment Year : 2013-14

M/s. Faurecia Automotive Seating India Private Limited, Plot No. T-187, Pimpri Industrial Area, B.G. Block, Bhosari, Pune 411 026 PAN : AADCS8694Q	Vs.	DCIT, Circle-9, Pune
Appellant		Respondent

Assessee by
Revenue by

Shri Rahul Kumar
Shri B.M. Hiremath

Date of hearing

21-07-2023

Date of pronouncement

08-08-2023

आदेश / ORDER

PER R.S. SYAL, VP :

The assessee has moved an application requesting for withdrawal of Corrigendum issued by the Tribunal on 01.11.2022 in ITA No.3031/PUN/2017.

2. We have heard the parties and gone through the relevant material on record. The factual matrix of the case is that the Tribunal passed an order dated 31-10-2022 in the captioned appeal. Last page of the order records "Copy of the order is forwarded to", *inter alia*, "3. The CIT(A)-13, Pune and 4. PCIT-5, Pune". Thereafter, it was realized at the time of uploading the order that the Assessing Officer

passed the final assessment order u/s.143(3) read with section 144C(13) of the Income-tax Act, 1961 on the basis of the directions dated 19-09-2017 issued by the Dispute Resolution Panel-1, Bengaluru. Considering this fact, the corrigendum was issued marking the copy to “4. The DRP-1, Bengaluru and 5. The Pr.CIT-3, Bengaluru” instead of “4. The CIT(A)-13, Pune and 5. The PCIT-5, Pune”. The assessee has moved the instant application urging that the original order was marked correctly to The CIT(A)-13, Pune and The PCIT-5, Pune. In our considered opinion, when the appeal was filed against the order passed by the AO pursuant to the direction of the DRP, Bengaluru and not against that of the CIT(A)-13, Pune, a copy of the order ought to have been marked to The DRP-1, Bengaluru and The Pr.CIT-3, Bengaluru as the CIT(A)-13, Pune had no relation with the appeal. We are, therefore, not inclined to entertain the application of the assessee.

3. In the result, the application is not allowed.

Order pronounced in the Open Court on 08th August, 2023.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 08th August, 2023
सतीश

आदेश की प्रतिलिपि □ प्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The respondent
3. The DRP-1, Bengaluru
4. The PCIT-3, Bengaluru
5. DR, ITAT, 'C' Bench, Pune
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	21-07-2023	Sr.PS
2.	Draft placed before author	21-07-2023	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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