

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

BEFORE SHRI PRASHANT MAHARISHI, AM
AND
SHRI SANDEEP SINGH KARHAIL, JM

ITA No.3715/Mum/2016

(Assessment Year: 2010-11)

ITA No.3619/Mum/2015

(Assessment Year: 2009-10)

ITA No.7514/Mum/2014

(Assessment Year: 2007-08)

DCIT 12(2)(1)
R.NO. 223, 2nd Floor
Aaykar Bhavan
M.K. Road,
Mumbai-400 020

(Appellant)

Etisalat DB Telecom Private
Limited
Office of official Liquidator,
High Court of Bombay,
Bank of India Building,
5th Floor,
M.G. Road, Fort,
Mumbai-400 023

Vs.

(Respondent)

PAN No. AAKCS0136Q

ITA No.3238/Mum/2016

(Assessment Year: 2010-11)

CO No.107/Mum/2015

(Arising in ITA No. 3619/Mum/2015 for A.Y. 2009-10)

CO No.101/Mum/2016

(Arising in ITA No. 7514/Mum/2014 for A.Y. 2007-08)

Etisalat DB Telecom Private
Limited
Office of official Liquidator,
High Court of Bombay,
Bank of India Building,
5th Floor,
M.G. Road, Fort,
Mumbai-400 023

(Appellant)

DCIT 12(2)(1)
R.NO. 223, 2nd Floor
Aaykar Bhavan
M.K. Road,
Mumbai-400 020

Vs.

(Respondent)

Assessee by

: Shri Hiro Rai, AR

Revenue by

: Shri Dhiraj Kumar, Sr. DR



Date of hearing:	19.07.2023
Date of pronouncement :	31-07-2023
Date of Corrigendum	25.08.2023

Corrigendum Order

PER BENCH:

01. Orders dated 31.07-2023 passed in the above matters have some typographical errors as under :-
- a) On page 1, in title, CO No 107/Mum/2015 pertains to AY 2009-10. Not AY 2010-11.
 - b) On page 3, last para, i.e. para 9 deals with appeals by the learned AO. However, in the first line at page 4, the appeals by the official liquidator are dismissed. This is to be corrected to appeals by the AO are dismissed.
 - c) On page 4, para 11, the word "to" to be substituted by "two"
02. Corrected cause title is substituted as above.
03. Accordingly, Para No 9 and 11 are read as under :-
- 09.ITA number 7514/M/2014 for assessment year 2007 – 08, ITA number 3715M 2016 for assessment year 2010 – 11 and ITA number 3619/M/2015 for assessment year 2009 – 10 is filed by the learned assessing officer. The learned assessing officer has filed revised form number 36 wherein the official liquidator of Etisalat DB Telecom private limited (company in liquidation) has been made respondent. However as the learned assessing officer has not shown that the income tax department has raised claim before the honourable High Court in the asset and liability statement



of the liquidator that certain tax demand payable by the assessee company, the appeal filed by the [official liquidator] AO are also infructuous, therefore same are also dismissed.”

“011. In the result, all three appeals filed by the learned assessing officer, one appeal filed by the assessee and to two cross objections filed by the assessee are dismissed. “

Order pronounced in the open court on 25.08. 2023.

Sd/-
(SANDEEP SINGH KARHAIL)
(JUDICIAL MEMBER)

Sd/-
(PRASHANT MAHARISHI)
(ACCOUNTANT MEMBER)

Mumbai, Dated: 25.08.2023

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to :

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

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Mumbai