

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E', NEW DELHI**

**Before Sh. C. M. Garg, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 4279/Del/2017 : Asstt. Year : 2009-10**

ACIT, Central Circle-5, New Delhi	Vs	M/s N. M. Industries Pvt. Ltd., R/o 108-109, Vardhman City Plaza, Asaf Ali Road, New Delhi-110002
(APPELLANT)		(RESPONDENT)
<b>PAN No. AACCN7246G</b>		

**CO No. 46/Del/2021 : Asstt. Year : 2009-10**

M/s N. M. Industries Pvt. Ltd., R/o 108-109, Vardhman City Plaza, Asaf Ali Road, New Delhi-110002	Vs	ACIT, Central Circle-5, New Delhi
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAHCM2933Q</b>		

**ITA No. 1262/Del/2018 : Asstt. Year : 2012-13**

DCIT, Circle-16(1), New Delhi	Vs	M/s N. M. Industries Pvt. Ltd., Old No. 1889 & New No. 3957-58, Lahori Gate, Delhi-110006
(APPELLANT)		(RESPONDENT)
<b>PAN No. AACCN7246G</b>		

**CO No. 194/Del/2022 : Asstt. Year : 2012-13**

M/s N. M. Industries Pvt. Ltd., Old No. 1889 & New No. 3957-58, Lahori Gate, Delhi-110006	Vs	ACIT, Central Circle-5, New Delhi
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAHCM2933Q</b>		

**ITA No. 4280/Del/2017 : Asstt. Year : 2011-12**

ACIT, Central Circle-5, New Delhi	Vs	Mohit Nidhi Agro Oil Pvt. Ltd., 56, Chawla Complex, Vikas Marg, Shakarpur, New Delhi-110092
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAHCM2933Q</b>		

**CO No. 47/Del/2021 : Asstt. Year : 2011-12**

Mohit Nidhi Agro Oil Pvt. Ltd., 56, Chawla Complex, Vikas Marg, Shakarpur, New Delhi-110092 (APPELLANT)	Vs	ACIT, Central Circle-5, New Delhi (RESPONDENT)
<b>PAN No. AAHCM2933Q</b>		

**Assessee by : Sh. C. S. Anand, CA****Revenue by : Sh. Subhra J. Chakraborty, CIT-DR**

<b>Date of Hearing: 12.09.2023</b>	<b>Date of Pronouncement: 17.10.2023</b>
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**CORRIGENDUM**

In respect of the above said appeals filed by the Revenue in respect of share capital u/s 68 of the order dated 17.10.2023 passed by this Bench for which this corrigendum is hereby issued.

2. Para 5 of the order reads as under:

*"5. Facts as taken from the record and arguments are as under:"*

3. Para 5 of order shall read as under:

*"5. Facts as taken from the record and arguments are as under:*

	N.M Industries Pvt. Ltd. AY 2009-10	N.M Industries Pvt. Ltd. AY 2012-13	Mohit Nidhi Agro Oil Pvt. Ltd. AY 2011-12
Date of Incorporation	20.03.2008	20.03.2008	21.04.2010
Date of filing of ITR (Original)	30.09.2009	31.01.2013	31.03.2012
Total Income Returned	9595380	31634340	76100
Date of Search Action u/s 132 on Group	30.09.2013/ 02.10.2013	30.09.2013	30.09.2013
Date of Notice u/s 153A	30.12.2014/ 10.02.2016	30.12.2014/ 10.02.2016	30.12.2014/ 24.08.2015

Date of filing of ITR (in response to notice u/s 153A)	20.01.2015/ 10.02.2016	20.01.2015 /10.02.2016	07.09.2015
Total Income Assessed	41595380	131634340	211151220
Date of Assessment Order	31.03.2016	31.03.2016	31.03.2016
Amount of Addition made	32000000	1000000000	211075120
Nature of Addition	Share Capital u/s 68	Share Capital u/s 68	Share Capital u/s 68
Whether addition made is based upon any incriminating document/ material	No	No	No
Whether addition made by AO is deleted (fully or partly) or sustained by CIT(A)	Deleted (Fully)	Deleted (Fully)	Deleted (Fully)
Relevant Para of order of CIT(A)	8.6 to 8.16	5 (i)	8.6 to 8.16

4. Addition made is based upon a document which was seized from the premises No. II A/17 Nehru Nagar Ghaziabad, for which Panchnama was drawn on 01.10.2013 in the name of NCML Industries Ltd. and N.M Agro Pvt. Ltd. On the top of the said sheet "From 01.01.2012" was clearly mentioned. The Panchnama for the premises No. 108-109-110 Vardhman City 2 Plaza, Asaf Ali Road New Delhi was drawn in the names of NCML Industries Ltd., N.M Agro Pvt. Ltd., Newal Chand Mohanlal & Co., N.M Industries Pvt. Ltd., Mohit Nidhi Agro Oil Pvt. Ltd., Omaxe Builders & Promoters Pvt. Ltd., on the basis of which proceedings u/s 153A were initiated.

Sd/-

**(C. M. Garg)**  
**Judicial Member**  
**Dated: 20/10/2023**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**