

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

**BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER
AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER**

**ITA No.398/M/2023
Assessment Year: 2013-14**

**ITA No.400/M/2023
Assessment Year: 2014-15**

**ITA No.396/M/2023
Assessment Year: 2015-16**

**ITA No.399/M/2023
Assessment Year: 2016-17**

**ITA No.397/M/2023
Assessment Years: 2017-18**

Deputy Commissioner of Income-Tax, Circle – 5(2)(1), 5 th Floor, Room No.571, Aayakar Bhavan, M.K. Road, Mumbai - 400020 (Appellant)	Vs.	M/s. Nahar Builders Limited, B-1, Mahalaxmi Chambers, 22, Bhulabhai Desai Road, Mahalaxmi, Mumbai – 400 026 PAN: AADCN8065A (Respondent)
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CORRIGENDUM

Pursuant to the application dated 05.07.2023 filed by the assessee, corrigendum to the order passed by the Tribunal dated 22.06.2023 in ITA No.398/M/2023, ITA No.400/M/2023, ITA No.396/M/2023, ITA No.399/M/2023 & ITA No.397/M/2023 for A.Y.2013-14, 2014-15, 2015-16, 2016-17 & 2017-18 respectively qua the clerical errors, which are mistakes apparent on record, is hereby issued as under:

(i) In the cause title on the first page and in the header from the page Nos.2 to 7 of the order (supra) the name of the assessee be read as “M/s. Nahar Builders Limited” instead of M/s. Nahar Builders.

(ii) In para 2 on page No.2 of the order (supra) name of the first appellate authority be read as “Commissioner of Income Tax (Appeals)-52, Mumbai” instead of “National Faceless Appeal Centre (NFAC) [Commissioner of Income Tax (Appeals), Delhi]” which was wrongly written due to clerical error.

(iii) In para 3 on page No.3 of the order (supra) disallowance deleted by the Ld. CIT(A) vide impugned order in A.Y. 2013-14 to A.Y. 2017-18 has been wrongly mentioned and as such correct disallowance deleted by the Ld. CIT(A) is as under:

A.Y.	Amount as per Assessment Order (Rs.)
2013-14	100,66,56,818
2014-15	83,43,11,878
2015-16	29,93,27,826
2016-17	43,38,08,877
2017-18	20,59,34,431

(iv) In para 6 on page No.4 of the order (supra) passed by the Tribunal it is inadvertently mentioned that “It is also not in dispute that the Revenue has already accepted the order passed by the Tribunal in A.Y. 2008-09 to 2012-13 in assessee’s own case by not challenging the same in the higher forum” instead of the findings “the Revenue has filed

an appeal before the Hon'ble Bombay High Court in A.Y. 2008-09 to 2012-13 and the same is still pending". The correct decision as marked above be read as under by the parties to the appeal:

"6. Undisputedly in the earlier assessment years from A.Y. 2008-09 to A.Y 2012-13 identical issue has already been decided by the Tribunal in favour of the assessee. The Revenue has filed an appeal before the Hon'ble Bombay High Court in A.Y. 2008-09 to 2012-13 and the same is still pending."

(v) In para 8 on page No.6 of the order (supra) passed by the Tribunal the words "floor bed area" be read as "flower-bed area".

2. With aforesaid correction of the clerical errors the corrigendum is accordingly issued to be integral part of order (supra).

Sd/-
(GAGAN GOYAL)
ACCOUNTANT MEMBER

Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER

Mumbai, Dated: 30.10.2023.

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.