

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'K' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER**

**ITA No.1339/Mum/2021 & 583/Mum/2022
(Assessment Year :2016-17 & 2017-18)**

M/s. India Medtronic Private Limited (Successor to Covidien Healthcare India Private Limited 1261, Solitaire Corporate Park, Bldg. No.12, 6 th Floor Andheri-Ghatkopar Link Road, Andheri(E) Mumbai-400 093	Vs.	Additional / Joint / Deputy / Assistant Commissioner of Income Tax / Income Tax Officer, National e-Assessment Centre Delhi
PAN/GIR No.AABCT6021C		
(Appellant)	..	(Respondent)

CORRIGENDUM

The assessee vide its letter dated 19/10/2023 has pointed out certain inadvertent errors that had crept in the order passed by this tribunal in ITA No.1339/Mum/2021 & 583/Mum/2022 dated 25/08/2023.

2. In para 21 at page 34 of the order Tribunal had made a typographical error which is reproduced hereunder:

21. This has also been highlighted in detail by the ITAT Mumbai Bench in the case of Candor Renewable Energy Pvt. Ltd., Before us ld. Counsel has also stated various other decisions, however, we are not discussing of these judgments. Thus, the entire

assessment order have not been passed in the case of non-existing entity is null and void and is hereby quashed.

3. We have gone through the said paragraph of the order and find substance in the same and find that there is a typographical error for which this corrigendum is issued and the modified paragraph is as below:-

21. This has also been highlighted in detail by the ITAT Mumbai Bench in the case of Candor Renewable Energy Pvt. Ltd., Before us ld. Counsel has also stated various other decisions, however, we are not discussing of these judgments. Thus, the entire assessment order has been passed in the case of non-existing entity is null and void and is hereby quashed.

4. At para 23 Tribunal had wrongly mentioned the decision as 'dismissed' instead of allowed. We are convinced with the submissions made by the assessee is correct and accordingly, we hold that para 23 of the order is to be read as under:-

23. In the result, appeals of the assessee are allowed.

5. At page 1 of the order Counsel's name was mentioned wrongly by the Tribunal.

6. We find that the aforesaid error pointed out by the assessee is correct and we deem it fit to modify as under:-

Assessee by	Shri Rajan R Vora & Shri Nikhil Tiwari
Revenue by	Shri Manoj Mishra

3. All other contents of the Tribunal order dated 25/08/2023 shall remain unchanged. This corrigendum shall be read as part and parcel of the earlier Tribunal order dated 25/08/2023.

Order pronounced on 6th November, 2023.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER
Mumbai; Dated 06/11/2023
KARUNA, *sr.ps*

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

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//

(Asstt. Registrar)
ITAT, Mumbai