

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

**SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No. 1423/MUM/2016
(Assessment Year: 2011-12)**

**Accenture Solution Private Limited
[as a successor to Accenture Services
Private Limited ('ASPL'),**

Plant No. 3, Godrej & Boyce Complex,
Phirojshah Nagar, Vikhroli (West),
Off L.B.S. Marg, Mumbai - 400079
[PAN: AACCA8997K]

..... **Appellant**

**The Deputy Commissioner of Income
Tax, Circle 14(1)(1), Mumbai,**

Room No. 460, 4th Floor,
Aayakar Bhavan, M.K. Road,
Mumbai - 400020

Vs

..... **Respondent**

CORRIGENDUM

1. In the order, dated 11/07/2023, passed by "K" Bench of the Tribunal in ITA No. 1423/Mum/2016 the name of the Appellant has been incorrectly mentioned in the cause title as :

"Accenture **Services** Private Limited [as a successor to Accenture Services Private Limited ('ASPL') which has merged into ASOL with an effective date of 01 December 2016]"

- 1.1. The name of the Appellant as mentioned in the cause title shall be replaced by and read as the following name stated in Form 36B, dated 29/09/2017:

"Accenture **Solutions** Private Limited (ASOL) [as a successor to Accenture Services Private Limited ('ASPL') which has merged into ASOL with an effective date of 01 December 2016]"

2. Further, after quoting the decision of the Tribunal in the case of Goldman Sachs Services Pvt. Ltd. Vs. DCIT: [ITA No. 581/Bang/2016] & C.O. 21/Bang/2017, dated 12/09/2018, in paragraph 5.12 of the decision, in paragraph 5.13 the name of comparable has been incorrectly mentioned as 'Goldman Sachs Services Pvt. Ltd.' instead of 'I-Gate Global Solutions Limited'. Therefore, 'Goldman Sachs Services Pvt. Ltd.' stated in paragraph 5.13 shall stand replaced by and be read as 'I-Gate Global Solutions Limited.' Accordingly, paragraph 5.13 shall read as under:

*"5.13 In the above appeal, the Tribunal had upheld the decision of the DRP to exclude **I-Gate Global Solutions Limited** as a comparable for benchmarking ITeS Segment as segmental data for IT Services and ITeS Services was not available in the annual financial statements of **I-Gate Global Solutions Limited**. Thus, facts/contentions being identical, respectfully following the above decision of the Co-ordinate Bench of the Tribunal, we hold that for the Assessment Year 2011-12, **I-Gate Global Solutions Limited** cannot be accepted as comparable in the present case on account of non-availability of segmental data. Accordingly, the Assessing Officer/TPO are directed to exclude the **I-Gate Global Solutions Limited** from the final set of comparables and re-compute ALP as well as transfer pricing adjustment, if any, accordingly."*

Sd/-
(B.R. Baskaran)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated : 03.11.2023
Alindra, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार /(Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai