

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH, COCHIN**

Before Shri Sanjay Arora, Accountant Member and  
Shri Manomohan Das, Judicial Member

**ITA No. 702/Coch/2022**  
(Assessment Year: 2015-16)

Dy. CIT, Circle - 1(1) Aayakar Bhavan S.T. Nagar Thrissur 680001 (Appellant)	vs.	Dhanalakshmi Bank Ltd. Dhanalakshmi Building Thrissur 686575 [PAN: AABCT0019J] (Respondent)
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**CORRIGENDUM**

Order under section 254(1) of the Income Tax Act, 1961 ('the Act') in the captioned appeal was passed on 11.12.2023. It is, however, found that there have occurred certain typing errors and omissions in the said order, which are, therefore, sought to be rectified through this corrigendum order. The same being only correction of those errors, do not therefore *per se* cause any prejudice to either party. The details are as under:

1. Para 5.1 (pgs. 3, 4)

(a) The word "assessee" in the sentence beginning with the word 'The question therefore is the stage ....." be read as "assessing".

(b) The word "the" after the words 'understanding, but,' be read as "then".

2. Para 5.2 (pgs. 4, 5)

(a) The word "had" after the words '*Vijaya Bank* (supra)' in the first sentence be omitted. (pg. 4)

(b) The word "not" before the word 'reversed' in the sentence beginning with the words 'As such, it is not.....' be omitted. (pg. 4)

(c) The words 'Or, where in' be read after the words "In" in the sentence beginning with the words 'In the alternative,.....' (pg. 4)

(d) The word “contradiction” in the sentence beginning with the words ‘Clearly in case (B),.....’ be read as “contradistinction”. (pg. 5)

Sd/-  
(Manomohan Das)  
Judicial Member

Sd/-  
(Sanjay Arora)  
Accountant Member

Cochin, Dated: December 28, 2023  
n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin