

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

**BEFORE: SHRI B R BASKARAN, ACCOUNTANT MEMBER
&
SHRI AMIT SHUKLA, JUDICIAL MEMBER**

**ITA No.3746/Mum/2013
(Assessment Year :2008-09)**

D.C.I.T. 1(3) Mumbai	Vs.	The West Coast Paper Mills Ltd. Shreeniwas House Hazarimal Somani Marg Fort, Mumbai - 400 001
PAN/GIR No.AAACT4179N		
(Appellant)	..	(Respondent)

**ITA No.3564/Mum/2013
(Assessment Year :2008-09)**

The West Coast Paper Mills Ltd. Shreeniwas House Hazarimal Somani Marg Fort, Mumbai - 400 001	Vs.	Addl. Commissioner of Income Tax. 1(3) Mumbai
PAN/GIR No.AAACT4179N		
(Appellant)	..	(Respondent)

CORRIGENDUM

**(To the order dated 30/10/2023 giving effect to the order
of the Third Member dated 17/10/2022)**

Assessee has brought to our notice that while passing the impugned order giving effect to the third member dated 17/10/2022 only effect to the grounds adjudicated by Third member has been given. However, there is no mention on the grounds adjudicated in the original orders of the divisional Bench.

2. We agree with the aforesaid contention and accordingly, with respect to other grounds which both Accountant Member

and Judicial Member have mutually agreed upon shall be treated as part of this order. The grounds of appeal where there is no difference of opinion is tabulated below:-

Ground No.	Ground of Appeal	Decision
ITA No.: 3746/Mum/2013 (Assessee Appeal)		
1	Non-Exclusion of extraneous charges for calculating transfer price of electricity	Decided in favour of the assessee
2	Non-reduction of pro-rated indirect expenses from the profit of power unit	Dismissed
3	Allowance of deduction u/s 80IA in respect of power unit no. 6 if in unlikely event claim for power unit No. 6A & 6B is not given	Dismissed
5	Disallowance of leave encashment claimed on provisional basis	Dismissed
8	Disallowance of profit on sale of fixed asset and investments in computing book profit u/s 115JB	Dismissed
ITA No.3564/Mum/2013 (Departmental Appeal)		
1 to 6	Deduction u/s 80IA of the Act	Dismissed
7	Disallowance u/s 14A	Dismissed
8	Addition of unutilized Modvat Credit to the value of closing stock of raw material	Dismissed

9	Disallowance u/s 14A while computing profit u/s 115JB	Book	Decided in favour of the revenue
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3. Accordingly, the aforesaid grounds when there were no dispute and were mutually agreed upon, are decided according to the earlier order.

4. In the result, application for corrigendum is allowed accordingly.

Sd/-

(B.R. BASKARAN)

ACCOUNTANT MEMBER

Mumbai; Dated 11/03/2024
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.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai