

IN THE INCOME TAX APPELLATE TRIBUNAL “K” BENCH, MUMBAI

BEFORE SHRI PRASHANT MAHARISHI, AM AND
MS. KAVITHA RAJAGOPAL, JM

ITA No.1233/Mum/2021
(Assessment Year: 2016-17)

Diageo India P. Ltd. 2601, A-Wing, Marathon Futurex, N. M. Joshi Marg, Mumbai-400 013	Vs.	Addl/Dy/CIT/Asstt/ITO, National e- Assessment Centre, Delhi
PAN/GIR No. AAACL 3378 L		
(Assessee)	:	(Respondent)

Assessee by	:	Shri Nishant Thakkar
Respondent by	:	Shri Vachaspati Tripathi

CORRIGENDUM

Per Kavitha Rajagopal, J M:

Order u/s. 254(1) of the Income Tax Act, 1961 was passed in the instant appeal on 01.12.2023. However, it has been stated by the assessee vide its submission dated 11.04.2024 that certain inadvertent error had crept in this order at para no. 13 at page no.10, which is accordingly being restored/rectified by way of this corrigendum:

13. *By respectfully following the above said decision, ground no. 2 raised by the assessee challenging the order of the ld. TPO as time barred is hereby allowed and we, therefore, quash the order passed by the ld. TPO. As the order of the ld. TPO has been quashed, the other grounds raised by the assessee become academic in nature and requires no separate adjudication.*

The same should be read as:

“13. *By respectfully following the above said decision, ground no. 2 raised by the assessee challenging the order of the ld. TPO as time barred is hereby allowed and, therefore, the order passed by the ld. TPO **and as a consequence the final assessment order dated 23.04.2021 are quashed.** As the order of the ld. TPO **and the ld. A.O.** has been quashed, the other grounds raised by the assessee become academic in nature and requires no separate adjudication.”*

2. This corrigendum shall form part and parcel of the original order afore-referred u/s. 254(1) of the Act, and is to be therefore read along with the order dated 01.12.2023.

Sd/-

(Prashant Maharishi)
Accountant Member

Mumbai; Dated : 22.05.2024

Roshani, Sr. PS

Sd/-

(Kavitha Rajagopal)
Judicial Member

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT - concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai