



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA Nos.200 & 201/CTK/2024
Assessment Years : 2014-15 & 2015-16

Manorama Devi, C/O. Harshaverdhan Jhunjhunwala, Bungalow No.A 5 & 6, Lane-A, Balaji Greens, Near Tangrapali Bridge, Ainthapali, Sambalpur	Vs.	DCIT, Circle-1(1), Sambalpur
PAN/GIR No.ABPPD 6262 M		
(Appellant)	..	(Respondent)

Assessee by : Shri Ramesh Kumar Patodia & H.V.Jhunjhunwala,
Adv

Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 25/7/2024
Date of Pronouncement : 25/7/2024

CORRIGENDUM

An inadvertent typographical error has crept-in the order of the Tribunal dated 25th July, 2024 in ITA Nos.200 & 201/CTK/2024 for the assessment years 2014-2015 and 2015-16 that while disposing of the captioned appeals in cause title the assessment year 2014-15 has not been mentioned and in para 10 in line 7, the profit percentage as applied by the AO is mentioned at 5% as against 8%. The error is rectified as under:

"In cause title, the Assessment Years be read as "2014-14 & 2015-16"

Para 10 of the order be read as under:

"10. In appeal in ITA No.201/CTK/2024 filed for the assessment year 2015-2016, the facts are identical to the appeal in ITA No.200/CTK/2024 decided by us hereinabove, wherein we have directed the AO to apply the net profit rate of 2.25% as against the net profit rate applied by the AO @ 5% in that year. In view of the above, in this appeal also, we direct the AO to apply the net profit rate @2.25% on the total turnover declared by the assessee at Rs.13,29,60,450/- as against 8% applied by the AO. We order accordingly."

2. Order dated 25.7.2024 stands modified to this extent.

Sd/-
(George Mathan)
JUDICIAL MEMBER

sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Cuttack; Dated 14/08/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Manorama Devi, C/O. Harshaverdhan Jhunjhunwala, Bungalow No.A 5 & 6, Lane-A, Balaji Greens, Near Tangrapali Bridge, Ainthapali, Sambalpur
 2. The Respondent: DCIT, Circle-1(1), Sambalpur
 3. The CIT(A)- NFAC, Delhi
 4. Pr.CIT, Sambalpur
 5. DR, ITAT,
 6. Guard file.
- //True Copy//

By order

Sr.Pvt.Secretary,
ITAT, Cuttack