

**IN THE INCOME TAX APPELLATE TRIBUNAL
"E" BENCH, MUMBAI**

**SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No. 1886/MUM/2023
(Assessment Year 2012-13)**

HDFC Securities Limited,

Office Floor 8, I Think Techno Campus,

Kanjurmarg (East) - 400042

[PAN: AAACH8215R]

..... **Appellant**

Vs

**Commissioner of Income Tax
(Appeals),**

National Faceless Appeal Centre

..... **Respondent**

&

**ITA No. 1985/MUM/2023
(Assessment Year 2012-13)**

Assistant Commissioner of Income Tax

4(1)(1), Mumbai

Room No. 640, 6th Floor, Aayakar Bhavan,

M.K. Road, Mumbai - 400020

..... **Appellant**

Vs

HDFC Securities Limited,

I- Think Techno Campus,

Building - B, "Alpha" Office Floor 8, Near

Kanjurmarg Station, Opp. Crompton

Greaves, Kanjurmarg (East) - 400042

[PAN: AAACH8215R]

..... **Respondent**

CORRIGENDUM

1. Cross Appeals for the Assessment Year 2012-13 [ITA No. 1886/Mum/2023 & ITA No. 1985/Mum/2023] were disposed off by way of common order, dated 28/02/2024.
2. While adjudication Ground No. III raised in ITA No. 1886/Mum/2023 some mistakes had crept in been inadvertently. The details of order passed by the Tribunal in appeal for the Assessment Year 2010-11 were incorrectly stated as "Assessment

Year **2007-08** [ITA No. 3137 & **3052/Mum/2014]**". The said mistake is hereby rectified by way of the present Corrigendum and accordingly, the aforesaid phrase in Paragraph 16 at page 9-10 of the aforesaid common, order dated 28/02/2024, shall stand replaced by and be read as "Assessment Year **2010-11** [ITA No. 3137 & **3502/Mum/2014]**".

3. While adjudication Ground No. IV & V raised in ITA No. 1886/Mum/2023 some mistakes had been inadvertently. In Paragraph 33 at page 16 & 17 the Tribunal has recorded as under:

*"No disallowance was made in respect of identical deduction claimed for the **Assessment Years** 2008-09 (INR 93,65,935/-), 2009-10 (INR 1,13,18,201/-), and 2010-11 (INR 88,06,270/-)."*

In the above sentence "Assessment Year" has been incorrectly mentioned in place of "Financial Year". The said mistake is hereby rectified by way of the present Corrigendum and accordingly the above sentence shall stand replaced by and be read as under:

*"No disallowance was made in respect of identical deduction claimed for the **Financial Years** 2008-09 (INR 93,65,935/-), 2009-10 (INR 1,13,18,201/-), and 2010-11 (INR 88,06,270/-)."*

4. It is ordered accordingly.

Sd/-
(Om Prakash Kant)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated : 16.08.2024
Poonam Mirashi,
Stenographer

आदेश की प्रतिलिपि ॠ ग्रेषित/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