

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
 HYDERABAD BENCHES "B", HYDERABAD**

**BEFORE**  
**SHRI LALIET KUMAR, JUDICIAL MEMBER**  
**&**  
**SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

| आ.अपी.सं /<br>ITA No. | निर्धारण वर्ष<br>/ A.Y. | अपीलार्थी /<br>Appellant                                                                                              | प्रत्यर्थी /<br>Respondent                                                         |
|-----------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| 681/Hyd/2017          | 2010-11                 | M/s. Red Earth Agro Farms LLP<br>(previously Red Earth Agro Farms Pvt. Ltd.,)<br>Secunderabad<br>[PAN No. AADCR7126A] | Income Tax Officer,<br>Ward-3(2),<br>Hyderabad                                     |
| 653/Hyd/2017          | 2010-11                 | Income Tax Officer,<br>Ward-3(2),<br>Hyderabad                                                                        | M/s. Sienna Constructions Private Limited,<br>Secunderabad<br>[PAN No. AALCS6666C] |

निर्धारिती द्वारा/Assessee by: Shri K.A. Sai Prasad &  
Shri K.C. Devdas, ARs

राजस्व द्वारा/Revenue by: Ms. Sheetal Sarin, DR

**CORRIGENDUM**

The above captioned appeal was disposed of by the Tribunal vide order dated 22.07.2024. It is noticed that in some parts of the order, the name of the lending company was inadvertently mentioned incorrectly against M/s. Matrix Enport Holding Private Limited (MEPL). The places where the mistake occurred are listed in the given table :

| <b>ITAT order<br/>page No.</b> | <b>Para No.</b> | <b>Line No.</b> |
|--------------------------------|-----------------|-----------------|
| 2                              | 2.1             | 1 and 7         |
|                                | 3               | 6               |
| 18                             | 9               | 3, 6 and 8      |
| 36                             | 18              | 1 and 6         |
| 39                             | 21              | 6 and 9         |
|                                | 22              | 5 and 7         |
| 40                             | 23              | 3               |
|                                | 23.1            | 3               |
| 45                             | 25.5            | 3 and 11        |

With respect to above said correction, ld.AR for the assessee filed a petition for Corrigendum. We have gone through the said petition as well as the order of the Tribunal dt.22.07.2024 and find that the name of the lending company was mentioned inadvertently as against M/s. Matrix Enport Holding Private Limited (MEPL). **Hence, the name of the lending company is modified and incorporated in all the places mentioned in the above table as M/s. Matrix Enport Holding Private Limited (MEPL).** All other contents of the order shall remain unchanged, and this Corrigendum should be read as part and parcel of the Tribunal order dt.22.07.2024.

|                                                                       |                                                                |
|-----------------------------------------------------------------------|----------------------------------------------------------------|
| <b>Sd/-</b><br><b>(MADHUSUDAN SAWDIA)</b><br><b>ACCOUNTANT MEMBER</b> | <b>Sd/-</b><br><b>(LALIET KUMAR)</b><br><b>JUDICIAL MEMBER</b> |
|-----------------------------------------------------------------------|----------------------------------------------------------------|

Hyderabad, dated 2<sup>nd</sup> September, 2024.

**TYNM/sps**

Copy forwarded to:

1. Red Earth Agro Farms LLP (Previously Red Earth Agro Farms Pvt. Ltd.), C/o. Ch. Parthasarathy & Co.,  
1-1-298/2/B/3, Sowbhagya Avenue, 1<sup>st</sup> Floor,  
Street No. 1, Ashok Nagar, Hyderabad.
2. M/s. Sienna Constructions Private Limited, Ground Floor,  
1-1-151/1, Sairam Towers, Secunderabad
3. The Income Tax Officer, Ward-3(2), Hyderabad.
4. Pr.CIT-3, Hyderabad.
5. DR, ITAT, Hyderabad.
6. GUARD FILE

*By Order*