

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**MUMBAI "SPECIAL BENCH" MUMBAI**

**BEFORE: SHRI AMIT SHUKLA JUDICIAL MEMBER**  
**SHRI VIKAS AWASTHY, JUDICIAL MEMBER**  
**&**  
**SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)**

**ITA No. 7544/Mum/2011**  
**(Assessment Year:2000-01)**

**CORRIGENDUM**

**PER OM PRAKASH KANT, A.M.:**

In the separate order dated 03/10/2024 passed by undersigned in Special Bench ITA No. 7544/Mum/2011, in some paragraphs reference has been made to the 'draft order' proposed by the Ld. Judicial Member Shri Amit Shukla. In those paragraphs, the word 'draft order' has been mentioned due to inadvertent mistake and same should have been mentioned as 'order' only. Accordingly, the paragraph Nos. 3, 4, 6, 7 and 9.2 of the order are modified and the word 'draft order' therein, should be read as 'order' only.

**Pronounced on 04/10/2024.**

**Sd/-**  
**(OM PRAKASH KANT)**  
**ACCOUNTANT MEMBER**

Mumbai;  
Dated: 04/10/2024  
Rahul Sharma, Sr. P.S.



**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
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BY ORDER,  
(Assistant Registrar)  
**ITAT, Mumbai**