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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 11133/2015**

NEO MILK PRODUCTS PVT. LTD FORMERLY KNOWN AS M/S NEO ANURENA TRISTAR FOOD PRODUCTS PVT. LTD

..... Petitioner

Through: Mr. Rajesh Mahna, Mr. Manu K. Giri and Mr. R. Roy, Advocates.

Versus

COMMISSIONER OF INCOME TAX-VI, NEW DELHI & ANOTHER ..... Respondents

Through: Mr. Rahul Chaudhary, Senior Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% 10.11.2016

CM No. 41907/2016 (for delay)

This application seeks condonation of delay, which is stated to be of 75 days in filing the rejoinder. For the reasons stated in the application, the delay is condoned and the rejoinder is taken on record.

The application is disposed of.

W.P.(C) 11133/2015

The learned counsel for the petitioner submits that the petitioner had questioned a corrigendum order dated 30.10.2015, which sought to correct what was an obvious error. The assessment order dated 31.03.2014, which should have been framed in respect of the petitioner (Neo Milk Products Pvt.

Ltd. – earlier known as M/s Neo Anurena Tristar Food Products Pvt. Ltd.) was instead framed in the name of M/s Neo Anurena Tristar Components Pvt. Ltd. showing the Permanent Account Number (‘PAN’) as ‘AACCN0310P’.

After some hearing, counsel for the petitioner sought liberty to withdraw the petition but at the same time pointed out that after the rectification order which referred to the correct name of the assessee, again showed an error with respect to PAN of the petitioner. The corrigendum recited the PAN of the petitioner as ‘AACCF8861H’, whereas the correct PAN is ‘AAACF8861H’.

In view of the statement, the Assessment Officer shall examine the matter and pass a fresh corrigendum showing both the correct name and PAN of the assessee. It is open to the petitioner to prefer an appeal against the assessment order which was originally framed and duly corrected through the subsequent corrigendum to be issued pursuant to these directions. The concerned Appellate Authority shall decide the appeal on its merits within four weeks from the date of the corrigendum, without considering it to be belated or beyond the period of limitation.

The writ petition is disposed of in the above terms.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

NOVEMBER 10, 2016

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