

Principal Commissioner of Income Tax 13, Kolkata v. Reena Jain

ITAT/244/2024 (IA No: GA/2/2024)

ITAT/244/2024 with IA No: GA/2/2024 (Cal HC, order dated 20.05.2025 correcting order dated 06.05.2025) | 2025-05-20

Supplementary-list corrigendum order in ITAT/244/2024 correcting the case citation in paragraph 2 (page 4) of the order dated 06.05.2025 from 'PCIT-5, Kolkata v. B.L. Tak & Sons, HUF in ITAT/243/2024' to 'PCIT-9, Kolkata v. P L Goenka HUF in ITAT/241/2024'.

Income-tax Act, 1961: section 260A

High Court at Calcutta | 2-judge bench (Division Bench) | T. S. Sivagnanam, C.J. | Chaitali Chatterjee (Das), J.

Assessment years: See main order dated 06.05.2025 in ITAT/244/2024

Filename prefix prints 20250506 while order date is 20th May 2025 (corrigendum to 06.05.2025 order)

Although the repository filename is 20250506_WBCHCO0037342024.pdf, the PDF is the 1-page corrigendum order dated 20.05.2025 correcting a citation in the main order dated 06.05.2025.

01 FACTS OF THE CASE

ITAT/244/2024 (PCIT 13, Kolkata v. Reena Jain) was listed on the supplementary list on 20.05.2025 to correct a typographical case-reference error in the Division Bench's earlier order dated 06.05.2025.

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02 DISCUSSION BY THE HON'BLE COURT

The Division Bench directed that the reference 'Principal Commissioner of Income Tax-5, Kolkata vs. B.L. Tak & Sons, HUF in ITAT/243/2024' in the second paragraph at page 4 of the order dated 06.05.2025 be replaced with 'Principal Commissioner of Income Tax-9, Kolkata vs. P L Goenka HUF in ITAT/241/2024'.

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03 JUDICIAL DECISION

Ordered that the corrected case reference be incorporated into the order dated 06.05.2025 in ITAT/244/2024.

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04 OUTCOME / IN WHOSE FAVOUR

Neutral (corrigendum order) - Corrects precedent citation in paragraph 2 at page 4 of the order dated 06.05.2025.

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05 AKHB REVIEW POINT

AKHB analysis: read alongside the main judgment dated 06.05.2025 in PCIT 13, Kolkata v. Reena Jain (ITAT/244/2024) and lead precedent PCIT-9, Kolkata v. P L Goenka HUF (ITAT/241/2024).

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SOURCE & VERIFICATION

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1-page official High Court at Calcutta judgment PDF (20250506_WBCHCO0037342024.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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All 1 physical pages of 20250506_WBCHCO0037342024.pdf read and verified page-by-page. Original bytes (33,592 bytes) match SHA-256 dca5a54a344bead13e70093e5907ce0b9e8cbca5830b16581fa803c6c7ee838f.

STATUTORY SCOPE

Corrigendum order in section 260A appeal ITAT/244/2024. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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