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'.

Correction of a case reference; no statutory section expressly cited

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

Assessment years:

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 with GA/2/2024 was listed in the supplementary list on 20 May 2025 to correct a reference in the Court's order dated 6 May 2025. The present parties remain PCIT 13, Kolkata and Reena Jain.

Source: PDF p. 1, caption and opening paragraph

02 DISCUSSION BY THE HON'BLE COURT

In the second paragraph at page 4 of the 6 May order, the reference to PCIT-5, Kolkata v. B.L. Tak & Sons, HUF, ITAT/243/2024 was replaced by PCIT-9, Kolkata v. P L Goenka HUF, ITAT/241/2024. This corrects the cited case, not the present appeal's identity.

Source: PDF p. 1, correction paragraph

03 JUDICIAL DECISION

The Court directed incorporation of that replacement in the order dated 6 May 2025. No further substantive adjudication appears in the corrigendum.

Source: PDF p. 1, final direction

04 OUTCOME / IN WHOSE FAVOUR

Neutral correction order. It establishes the proper cross-reference but does not independently reveal the earlier judgment's tax holding or outcome.

Source: PDF p. 1

05 EXPERT COMMENTS

Keep the correction with the order it modifies — The exact target is the second paragraph on page 4 of the 6 May 2025 order. A citation record should retain the 20 May corrigendum alongside that order so the corrected reference is used without treating this one page as a replacement for the complete judgment.

Do not merge three distinct appeals — ITAT/244/2024 is Reena Jain's case; ITAT/243/2024 is the reference removed; ITAT/241/2024 is the reference inserted. Similar docket numbers do not establish duplicate cases. The correction supplies no basis to transfer parties, assessment years or results between them.

Date the judicial act from the document — The repository filename begins 20250506, but the signed order is dated 20 May 2025 and refers back to 6 May. The record properly uses 20 May for this corrigendum. Any account of the principal holding still requires the main order; neither its contents nor subsequent treatment are established by this correction alone.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

High Court at Calcutta official judgment PDF - AKHB Cloud Repository (20250506_WBCHCO0037342024.pdf)

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

All 1 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

This one-page corrigendum cites no statutory provision and contains no assessment-year or tax-merits determination.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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