

**BEFORE THE APPELATE TRIBUNAL SINDH REVENUE BOARD AT
KARACHI
DB-1
APPEAL NO. AT- 21/2020**

M/s. Mahrose Beauty Parlor
Karachi.....Appellant

Versus

The Assistant Commissioner, (Unit-13) SRB,
Karachi.....Respondent

Date of Filing of Application: 16.11.2020
Date of Order: 17.11.2020

CORIGENDUM

01. The learned AC for SRB filed an application for clarification of Order of Tribunal dated 03.11.2020. In para 22 of the Order of the Tribunal it was mentioned as under:-

“22. In view of the above discussions the appeal is allowed. The OIO and OIA are set aside and annulled. The case is remanded back to the Assessing Officer for passing fresh OIA (emphasis supplied) on merits after providing proper opportunity of hearing to the learned representative of the appellant and considering evidence furnished by them.

02. The learned AC submitted that since the case was remanded to the Assessing Officer instead of the word “OIA” the word “OIO” should be used.

03. We have considered the contention of the learned AC and perused the para 22 mentioned above. The case was remanded to Assessing officer for passing fresh order thus the Assessing Officer can pass OIO and not OIA.



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However, it appears that due to typing/clerical error instead of word "OIO" the word "OIA" was typed.

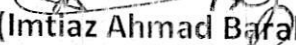
04. Section 20 of the General clauses Act, 1956 provides that "Power to make to include power to add, to amend vary or rescind orders, rules or bye-laws. Clerical or arithmetical mistakes in the order or errors arising therein from any accidental slip or omission may be corrected by the court/tribunal. The error pointed out by the learned AC is accidental in nature and can be corrected. This correction of error does not amount to review of the order of Tribunal.

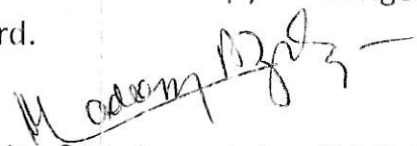
05. In exercise of such powers this corrigendum is issued for correction in para 22 of the Order of Tribunal dated 03.11.2020 as under:-

In third line of para 22 at page 8 the word appearing as "OIA" may be read as "OIO".

06. The correction in the original order has been made with red ink.

07. The application is disposed of in the above terms. The copy of corrigendum may be issued to the parties for their record.


(Imtiaz Ahmad Barakzai)
Member Technical


(Justice Nadeem Azhar Siddiqi)
CHAIRMAN

Karachi Dated: 17.11.2020

Copies supplied for compliance:-

1. The Appellant through authorized Representative.
2. The Assistant Commissioner (Unit-13), SRB, Karachi.

Copy for information to:-

3. The Commissioner (Appeals-1), SRB, Karachi.
4. Office copy
5. Guard file.

Certified to be True Copy


REGISTRAR
APPELLATE TRIBUNAL
SINDH REVENUE BOARD

Order issued on

18/11/2020

Order Dispatched on

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Registrar

Registrar