W.P. No. 924 of 2012
and
W.M.P. No. 1 of 2012
(through video conference)

P.D. AUDIKESAVALU, J.

The matter is listed today under the caption 'for clarification' on receipt of e-mail dated 20.11.2020 from the Learned Counsel for the Petitioner, who has brought to notice that in para 2 of the order dated 04.11.2020, that instead of 'Section 246-A of the Act, within a period of 30 days from the date of its receipt before the Commissioner of Income Tax (Appeal)', it has been inadvertently typed as 'Section 253 of the Act, within a period of 60 days from the date of its receipt before the jurisdictional Appellate Authority'.

2. After carrying out rectification of the aforesaid typographical error, the substituted paras 2 and 3 of the order dated 04.11.2020 shall read as follows:-

> *"2. When it is pointed out that the Petitioner has got an effective alternative remedy to prefer appeal against that order under Section 246-A of the Act, within a period of 30 days from the date of its receipt before the Commissioner of Income Tax (Appeal), who has been empowered to condone delay in filing such appeal, Learned Counsel for the Petitioner seeks permission of this Court to withdraw the Writ Petition with liberty to resort*

to the aforesaid procedure. He has filed a memo dated 04.11.2020 to that effect through e-mail, which is placed on record.

3. In the result, the Writ Petition is dismissed as withdrawn granting such liberty. It is made clear that for the purpose of reckoning limitation for availing aforesaid remedy, the period from the date of filing of the Writ Petition, viz., 10.01.2012 till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. Consequently, the connected Miscellaneous Petition is closed. No costs."

Registry is directed to issue corrected copy of the order to the concerned parties without collecting any extra charges for the same.

20.11.2020

vjt/dm

P.D. AUDIKESAVALU, J.

vjt

W.P. No. 924 of 2012

20.11.2020