

W.A.No.855 of 2020 and
C.M.P.No.10674 of 2020

T.S.SIVAGNANAM, J.
AND
V.BHAVANI SUBBAROYAN, J.

Heard Mr.G.Baskar, learned counsel appearing for the appellant and Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondents.

2. This appeal has been listed today under the caption 'for being mentioned' at the instance of the learned counsel for the appellant.

3. It is pointed out by the learned counsel for the appellant that there is a typographical error in Paragraph No.4 of the Judgment, wherein while dismissing the appeal, a direction was issued to the 3rd respondent to consider the objections filed by the assessee dated 26.10.2020, whereas, the objections have to be considered by the 2nd respondent / assessing officer.

T.S.SIVAGNANAM, J.
AND
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4. The error pointed out by the learned counsel for the appellant is not disputed by the learned Senior Counsel for the respondents. Accordingly, the Paragraph No.4 of the Judgment stand modified by substituting the word **'2nd respondent' in the place of '3rd respondent'** in the 2nd line in Paragraph No.4 of the Judgment.

In all other respects, the Judgment remains the same. Registry is directed to issue fresh certified copy of Judgment.

(T.S.S.J.)

(V.B.S.J.)

03.12.2020

ssd

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