CMP.No.13829 of 2020 in TCA.No.292 of 2018

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

Order of the Court was made by T.SIVAGNANAM,J

We have heard Mr.N.V.Balaji, learned counsel for the petitioner and Mrs.R.Hemalatha, learned Senior Standing Counsel appearing for the respondent.

2. This is a petition filed by the petitioner seeking to modify paragraphs 13 and 14 of the judgment dated 11.9.2020 in TCA.No.292 of 2018. The reason for filing the above petition is on the ground that substantial question No.4 was stated to have been not adjudicated by the Tribunal.

3. However, it has been ascertained by the assessee that the said question had subsequently been adjudicated by the Tribunal on a miscellaneous petition filed by the assessee and the decision went in favour of the assessee. The Revenue is on appeal against the said order in the miscellaneous petition and the same is pending before this Court in TCA.No.310 of 2014. In the light of the pendency of the appeal filed by the Revenue, in our considered view, no modification is required and the observations made in paragraph 13 and 14 of the judgment dated 11.9.2020 in TCA.No.292 of 2018 may not require any modification, as the issue has become academic and the Revenue shall prosecute their appeal, which is now pending before the Hon'ble

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

RS

Division Bench in TCA.No. 310 of 2014.

4. Mrs.R.Hemalatha, learned Senior Standing Counsel appearing for the Revenue is right in her submission that after the judgment is pronounced, the Court would not have jurisdiction to modify the judgment except by way of a review and that too, only when there is an error apparent on the face of the judgment.

5. With the above observation, CMP.No.13829 of 2020 stands disposed of.

23.12.2020

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in TCA.No.292 of 2018