

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'B' BENCH, CHENNAI**

श्री महावीर सिंह, उपाध्यक् एवं श्री मंजुनाथ. जी, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT AND**  
**SHRI MANJUNATHA. G, HON'BLE ACCOUNTANT MEMBER**

आयकरअपीलसं./ITA Nos.: 743, 744 & 745/Chny/2023  
& CO Nos.: 45 , 46 & 47/Chny/2023

निर्धारणवर्ष / Assessment Years: 2016-17, 2017-18 & 2018-19

Deputy Commissioner of Income  
Tax,  
Central Circle 2(1),  
Room No. B3, Ground Floor,  
Investigation Building,  
Chennai – 34.

Shri. Varalakshmi Company,  
v. 1/362, Sri Venkateshwara Sago  
Factory,  
No.3, Komarapalayam (Via)  
Mallur,  
Salem – 636 203.  
**[PAN: AANFS-2534-E]**

(अपीलार्थी/Appellant)

(Respondent/Cross Objector)

अपीलार्थीकीओरसे/Appellant by : Shri. V. Nandakumar, CIT  
Respondent/Cross Objector by : Shri. M. V. Prasad, CA

**CORRIGENDUM**

The appellant has filed an application requesting for issue of corrigendum, dated 26.02.2024 with reference to order of the Tribunal dated 24.01.2024, in ITA Nos. 743, 744 & 745/Chny/2023 & CO Nos. 45, 46 & 47/Chny/2023 for assessment years 2016-17, 2017-18 & 2018-19.

2. We have considered the application filed by the assessee and after going through the pleading of the applicant in their application dated 26.02.2024, in light of the order of Tribunal

dated 24.01.2024, we find that the following corrigendum is inserted to the order of the Tribunal dated 24.01.2024, ITA Nos. 743, 744 & 745/Chny/2023 & CO Nos. 45, 46 & 47/Chny/2023 for assessment years 2016-17, 2017-18 & 2018-19.

3. In Para 3 of Page 5, the date of return filed in response to notice u/s. 153C of the Act, date should be treated as 04.03.2021, instead of 16.02.2021.

4. In Para 4 of Pages 16 and 18, wherever the word 'Appu' is referred, it should be replaced with 'Varalakshmi'.

5. In Para 12 of Page 25, wherever the word 'Appu' is referred, the same should be replaced with 'Varalakshmi'.

6. In Para 13 of Pages 28 to 32 is hereby totally deleted from the order.

7. In Para 14 of Pages 32 & 33, ground no. 3 should be replaced in place of ground no. 2.5. Further, in place of Paras 66 & 67, it should be read as Paras 43 & 44.

8. Subject to above changes referred to hereinabove, the remaining contents of the order dated 24.01.2024, is unaltered and it should be read in conjunction with the following changes made by way of this corrigendum.

**Sd/-**  
**(महावीर सिंह )**  
**(MAHAVIR SINGH)**  
उपाध्यक्ष/Vice President

**Sd/-**  
**(मंजुनाथ. जी)**  
**(MANJUNATHA. G)**  
लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 08<sup>th</sup> March, 2024

**JPV**

आदेश की प्रति लिपि अग्रेषित/Copy to:

1. Assessee
2. Department
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF