

People Interactive (I) P Ltd

ITA No. 2180/Mum/2009 (Asst Year 2005-06)
ITA No. 2179/Mum/2009 (Asst Year 2006-07)
ITA No. 2181/Mum/2009 (Asst Year 2007-08)
ITA No. 2182/Mum/2009 (Asst Year 2008-09)

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI ' L ' BENCH
MUMBAI BENCHES, MUMBAI

BEFORE SHRI J SUDHAKAR REDDY, AM & SHRI VIJAY PAL RAO, JM

ITA No. 2180/Mum/2009 (Asst Year 2005-06)
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ITA No. 2181/Mum/2009 (Asst Year 2007-08)
ITA No. 2182/Mum/2009 (Asst Year 2008-09)

The Income Tax Officer(IT) TDS-4 Mumbai	Vs	People Interactive (I) P Ltd Shiv E Numbh 2 nd Floor, 205 Dr A B Road, Worli Mumbai 18
(Appellant)		(Respondent)

PAN No.	AAECS 7931B
Assessee by	Shri R S Samria
Revenue by	Sh Piyush Sankar
Dt.of hearing	18 TH Jan 2012
Dt of pronouncement	29 th Feb 2012

ORDER

PER VIJAY PAL RAO, JM

These appeals by the revenue are directed against the respective orders of the CIT(A) arising from the composite order passed u/s 201(1) and 201(1A) r.w.s 195 of the Act for the Assessment Year 2005-06 to 2008-09 respectively.

2 The revenue has raised common ground in all these appeals except the quantum of demand. Therefore, the ground raised for the Assessment Year 2005-06 are reproduced as under:

"1. On the facts and in the circumstances of the case and in law, the Id. CIT(A) erred in holding that the payment of (US \$ 31917.33) Rs.64,85,888/- made by the assessee to M/s. Rackspare Inc., USA is not for the use of any equipment and it is for the services done by M/s. Rackspare

Inc., USA and the services may be technical services but it cannot be termed as 'Fees for included Services' as no technology is made available to the assessee.

2 On the facts and in the circumstances of the case and in law, the Id. CIT(A) erred in holding that the income cannot be taxed as 'Business Income' since M/s. Rackspare Inc., USA is not having a Permanent Establishment in India.

3 On the facts and in the circumstances of the case and in law, the Id. CIT(A) erred in holding that the assessee has no liability to deduct tax at source and therefore, the assessee cannot be treated as an assessee in default.

4 On the facts and in the circumstances of the case and in law, the Id. CIT (Appeals) erred in directing not to treat the assessee as an assessee in default and consequently, deleting the demand (Tax of Rs.7,57,2721- & interest under section 201(1A) of Rs.3,75,206/- = Rs.1 1,32,478/-) raised by the Assessing Officer"

3 The assessee is a owner/host of website www.shaadhi.com where individuals can register and exchange the relevant information for matrimonial alliances on payment of appropriate subscription amount. The facility is available to the resident as well as non residents. Vide service order dated 14.6.2004, the assessee availed the service of Rackspace. The said contract was extended and modified on 1.1.2007. The Rackspace offered advanced type of dedicated hosting solution to the assessee. The services provided by Rackspace to the assessee are stated by the Assessing Officer in the order u/s 201(1) and 201(1A) in para 3 as under:

Server Management : Rackspace has provided dedicated servers for assessee and dedicated support team with an account manager and business development consultant. It also provides direct and unlimited access to live expert and guarantees 100% network uptime and hardware replacement guarantee.

Bandwidth & connectivity : As assessee has millions of users across the globe who access its website, Rackspace provides an aggregate bandwidth of 100 GB per server which is increased based on the usage rate.

Security: *Rackspace provides very high level of security for the data stored on the servers including backups and restorations, firewalls, intrusion detection, protection from Trojans, worms etc.*

Charges : *USD 25 for low end servers and upto USD 82 for top end servers. The monthly charges varies as per the servers opted, by the customer.*

3.1 The Assessing Officer has also discussed in the order as to how the website functions and the individual can register and use the assessee's website for matrimonial allowances in para 5 as under:

"A customer logs on and gets himself registered under unique identification (ID) on a particular website. For this purpose, the customer fills up the registration form online which contains his personal details. Thereafter, the customer can log on the website anytime from anywhere in the world under his unique login ID. The moment, customer logs on the website under his ID, the server retrieves the data and allows the access to the customer. The details received from customers are required to be stored in oracle or other data-based program by the website host. For this purpose, the host of website requires server space to store and retrieve the details of customers."

3.2 The Assessing Officer has noticed from the Chartered Accountant's certificate dated 6.2.2007 that M/s People Interactive (I) Pvt Ltd (the assessee) had paid USD 31917.33 under the head 'computer and IT services' to M/s Rackspace Inc. USA on 7.2.2007. As per the CA's certificate, the assessee has undertaken that the valuation has been made as per section 195 of the I T Act. However, the tax has not been deducted at source by the assessee while making the payments to Rackspace which is a non-resident entity. The assessee claimed in the certificate that the sums paid /payable to Rackspace are business income in the hands of Rackspace which does not have a Permanent Establishment (PE) in India and hence as per the Article 7 of Indo USA DTAA, the payments are not

taxable in India. The Assessing Officer thus, asked the assessee to give the details of payments made to non residents and also to give the reasons as to why the tax has not been deducted at source while making the payment.

3.3 The assessee submitted the details of payments made to Rackspace inc USA with respect to Assessment Year 2005-06 to 2008-09 which are reproduced by the Assessing Officer in the order passed u/s 201(1)(201(1A) in para 2. The assessee mainly contended before the Assessing Officer that the assessee has no excess or control on the server support system provided by Rackspace.

3.4 After considering the details filed by the assessee as well as the reply to the show cause notice, the Assessing Officer held that as per UN Tax model and Indo USA DTAA, the nature of payments made for hosting of the website and use of servers, which are industrial, commercial and scientific equipment, is to be treated as royalty. The Assessing Officer observed that the assessee has a right to use whole or part of servers and support system provided by Rackspace exclusively to the assessee, the physical excess is not required. The Assessing Officer has further observed that the assessee has made the payments for dedicated server and service relating thereto. The Rackspace also provided dedicated support team with account manager and business development consultant. Hence, the Rackspace provides high level of security for the data stored on the servers including backups and restorations, firewalls, intrusion detection, protection from Trojans, worms etc.

3.5 In the opinion of the Assessing Officer, the Rackspace has given right to use the sever, (which is industrial, commercial or scientific equipment). Along

with account manager and business development consultant to the assessee in relation to its activities and the payment made by the assessee to Rackspace falls within the Explanation (iva) of sec 9(1)(vi) of the I T Act, which also satisfies the conditions of Indo USA DTAA being royalty.

4 On appeal, the CIT(A) observed that Rackspace is providing hosting services to the assessee and not given any equipment on hire. By following the order of the Tribunal in the case of Kotak Mahindra Primus Ltd vs DDIT reported in 11 SOT 578 (Mum) as well as the decision of the Authority for Advance Rulings in the case of ISRO Satellite Centre (ISAS) in 307 ITR 59, the CIT(A) held that the payment made by the assessee is not used for any equipment and is for services done by Rackspace.

5 Before us, the Id DR has submitted that the payment has been made by the assessee for use of sever or transfer of technology etc. When the Rackspace has dedicated sever to the assessee and also dedicated support service which means the assessee has right to use the whole or part of the sever and support system provided by Rackspace exclusively to the assessee. The payments made by the assessee to Rackspace are for the use of sever, which is industrial, commercial or scientific equipment and therefore, is in the nature of royalty payment as per clause (iv) of Explanation to 9(1)(vi). He has further submitted that the treaty between Indo USA is based on UN model and as per the treaty, the term royalty as used in Article-12 means the payment of any kind received as consideration for use or right to industrial, commercial or scientific equipment. The Id DR has submitted that when the payment was made for use of sever for which the assessee has exclusive right to use and nobody else other than the

assessee can use the sever then it falls under the definition of royalty as per sec 9(1) (iva) as well as royalty as used in Article 12 of In do USA DTAA. The Id DR has stressed the point that the space in server can be utilised from anywhere and no physical excess or control of the sever is required for using the space in the sever. When the payment is in the nature of royalty, then PE is not relevant for withholding of tax before remitting the same to the non residents. He has referred the assessment order passed u/s 201(1)(and 201A) of the Assessing Officer and submitted that the Assessing Officer has analysed all the relevant material, agreement between the assessee and Rackspace as well as the provisions of treaty of Indo USA and sec 9(1) read with explanation 2 and given a finding that payments were made towards royalty which is taxable in India. Therefore, the assessee is liable to pay the tax on behalf of the payer as per provisions of sec. 201(1)(and 201(1A) of the Act. He has pointed out that the Assessing Officer has reproduced the Memorandum of Explanation of finance bill 2001 whereby the clause 4(a) to Explanation 2 was inserted.

5.1 It was further contended that the intention of the legislature is clear from the Memorandum of Explanation to finance bill 2001 that before this amendment, the payments for right to use of industrial, commercial or scientific equipment was liable to assess as business income in the hands of the recipient. But after the insertion of clause iv(a) to Explanation 2 the payment made for use or right to use the industrial, commercial or scientific equipment to be assessed as royalty income in the hands of the recipient. He has relied upon the orders of the lower authorities. The Id DR has submitted that the order of the Tribunal in the case of Standard Chartered, which has been followed by the CIT(A) is not applicable in the case of the assessee as the facts are totally distinguishable.

5.2 In the case of Standard Chartered, the server was provided by non resident as data processing service and not any space or use of equipments as in the case of the assessee. He has further submitted that the decision of Advance Authority of Ruling in the case ISRO(supra) is also not applicable in the case of the assessee as it has not used any service, through transponder.

5.3 The Id AR of the assessee has contended that the assessee has no control over the equipments as well as operating system. The website 'Shaadi.com' is a matrimonial alliance. The equipments are not used by the assessee and the same are used by Rackspace to provide service to the assessee. There is no transfer of any technology process, skill or know-how or knowledge from the Rackspace to the assessee. Even there is no transfer or rendering of any service of technology, know-how etc. The services provided by Rackspace are in the nature of data storage, data security and bandwidth provision which are standard services provided to its 1400 customers across the global. The assessee is not the only one who is receiving service from Rackspace but there are 14000 customers of the Rackspace to whom the standard service is provided. The Id AR of the assessee thus, submitted that these payments are not for use or right to use the industrial, commercial or scientific equipment and does not fall in the meaning of royalty u/s 9(1) (vi) of the I T Act or as per Article 12 of Indo USA DTAA. The payment made by the assessee is business income in the hands of Rackspace. Therefore, the same are not liable to tax in the absence of PE in India of the Rackspace. The Id AR has further contended that there is no agreement to hire or leased out any equipment but only service level agreement were entered between the assessee and Rackspace and the

payments are made as per service level agreement. He has referred the service level agreement and service order form dt 14.6.2004 and submitted that as per the service order form/agreement, Rackspace agreed to provide the services to the assessee through dedicated sever as described in the agreement. The equipments/servers were under the control and possession of the Rackspace and operated by Rackspace for providing the services. Therefore, keeping the dedicated server for providing the service to the assessee cannot be said as hiring out the equipments to the assessee but only to ensure the uninterrupted and round the clock service. Dedicated server is assigned for the purpose of providing service to the assessee. He has further submitted that the monthly cost of ownership of server which are mentioned in the service order form is between USD 25 to 82 whereas the average amount charged by the Rackspace from the assessee is between USD 1100 to 1200. This clearly shows that the payments, which were made by the assessee to the Rackspace is towards service provided by the Rackspace to the assessee through its expertise in providing managed hosting solutions and not for the server.

5.4 The Id AR has further submitted that alternatively, out of the total remittances made to the Rackspace, the majority of the amount is paid by STP unit which has a 100% revenue from export of service. Since the STP unit is for the purpose of earning income from the business carried outside India, the same is not subjected to any tax in India. Though, the assessee raised this issue before the CIT(A), however, the CIT(A) has not adjudicated the same because the relief has been granted on the issue of royalty itself. Thus, the Id AR has submitted that the payments are not towards the hire charges of server but for the services provided by the Racksapce to the assessee. He has pointed out that

the CIT(A) has reproduced the details of service level agreement in para 10 of the impugned order which clearly shows that the payments are for the service charges and not for use or right to use any equipments and therefore, are not in the nature of royalty.

5.5 He has relied upon the decision of the Hon'ble Delhi High Court in the case of Asia Satellite Telecommunications Co Ltd vs Director of Income Tax reported in 332 ITR 340 and submitted that the payments are made for the services received outside India and accordingly, not taxable in India as per provisions of sec.9 of IT Act.

5.6 He has also relied upon the order of the Tribunal in the case of Standard Chartered Bank vs Dy Director of Income Tax (International Taxation) reported in 45 SOT 494 and submitted that the Tribunal after considering the report of the Technical Advisory Committee of OECD on the point of the term 'royalty' and used of equipment. In para 40 of the order of the Tribunal have brought out various test as enumerated by the Advisory Group of OECD. The Id AR has submitted that the case of the assessee does not fulfil any of the criteria of test brought out by the Technical Advisory group of OECD; accordingly, the payment does not fall within the meaning of royalty. He has supported the order of the CIT(A).

6 In rebuttal, the Id DR has submitted that the assessee is controlling the website which is supported by server. He has further submitted that the communication referred by the assessee is not coming out of agreement and even the CIT(A) has not confronted the letter placed at page 129 of the paper

book for the Assessing Officer; but considered the same while deciding the appeal of the assessee. The website is used and controlled by the assessee in India therefore; the assessee is making the payment for use or right to use the equipments in the shape of website with backed by server.

7 We have considered the rival contention as well as the relevant material on record. We find that the payments in question were made by the assessee to Rackspace in pursuant to the contract/agreement between the parties. The CIT(A) has extracted the relevant contents/clauses of the serviced level agreement between the assessee and Rackspace in pars 10 & 10.1 of the impugned order as under;

“10. I have gone through the issue. The appellant is the owner of the popular website Shaadi.com. To maintain its website, the appellant has entered into a contract with Rackspace who provides the hosting services. There is a master, service agreement which defines “IT hosting service” and it means the information technology hosting services described in a service order and Service Level Agreement plus support. Details about the Service Level Agreement are extracted below:

Service Level Agreement

Choosing a hosting provider is never easy and it seems to be risky when your site is at stake. We know that the availability of your site is of utmost importance and entrusting your website to Rackspace is something that we taken seriously. That’s why we have built the hosting industry’s most aggressive Service Level Agreement (SLA) to cover the multiple components that keep your site up and running.

Rackspace’s SLA is a contract between you, the customer and Rackspace. It defines the terms of our responsibility and the money back guarantees if our responsibilities are not met. We want our customers to feel at ease With their decision to move their site to Rackspace, and knowing that Rackspace takes your site’s uptime as seriously as you do is imperative.

The Rackspace SLA covers three components that support the availability of your web site:

100% Network Uptime

Rackspace guarantees that its network will be available 100% of the time

in a given month, excluding scheduled maintenance. Network uptime includes functioning of all network infrastructure including routers, switchers and cabling, but does not includes services or software running on your server. Network downtime exists when a particular customer is unable to transmit and receive data and is measured from (he time the trouble ticket is opened.

Rackspace Guarantee: Upon experiencing downtime, Rackspace will credit the customer 5% of the monthly fee for each 30 minutes of downtime (up to 100% of customer's monthly fee for the affected server).

Infrastructure

Rackspace guarantees that the critical infrastructure systems will be available 100% of the time in a given month, excluding scheduled, maintenance. Critical infrastructure includes functioning of all power and HVAC infrastructure including UPSs, PDUs and cabling, but does not include the power supplies on customers' servers. Infrastructure downtime exists when a particular server is shutdown due to power or heat problems and is measured from the time the trouble ticket is opened to the time the problem is resolved and the server is powered back on.

Rackspace Guarantee: Upon experiencing downtime, Rackspace will credit the customer 5% of the monthly fee for each 30 minutes of downtime (up to 100% of customer's monthly fee for the affected server).

Hardware

Rackspace guarantees the functioning of all hardware components and will replace any failed component at no cost to the customer. Hardware is defined as the Processor(s), RAM, hard disk(s), motherboard, NIC Card and other related hardware includes with the server. This guarantee excludes the time required to rebuild a RAID array and the reload of certain operating systems and applications.

Hardware replacement will begin once Rackspace identifies the cause of the problem, hardware replacement is guaranteed to be complete within one hour of' problem identification.

Rackspace Guarantee: In the event that it takes us more than one your to replace faulty hardware, packspace will credit the customer 5% of the monthly fee per additional hour of downtime (up to 100% of customer's monthly fee for the affected server)"

10.1 Details about Rackspace Service Levels is extracted below;

"No matter the size of your business, you will always get the kind of support the goes for beyond the ordinary. It's truly Fanatical Support and since different businesses have different needs, we offer you two service levels — Managed and Intensive. So you can determine what kind of support works best for you, instead of us

deciding for you. Regardless of which service level you go with, you'll always get all of the following, without exceptions:

Fanatical Support any time, anywhere, any way.

You dedicated Support Team with an Account Manager a td Business Development Consultant.

Direct and unlimited access to live, expert support 24x7x365, no call centre

Immediate response to your Emergency Support Tickets.

Configuration management available through your MyRackspace customer portal.

Flexibility to interact with Rackspace and your configuration based on your preference

Eight world class data centers and the Rackspace Zero-Downtime Network.

100% Network Uptime Guarantee.

1-Hour Hardware Replacement Guarantee.

Weekly Managed Backup plus daily differential or incremental backup

Immediate response to Down Events.

Pager and email alerts.

Managed

Experience, dedicated team
Responding to your needs
24x7x365

Rapid Response to Monitoring
Alerts

Expert Engineers available to
Investigate and resolve your
issues.

Rackspace responsible for
Network and hardware uptime.

Fast development of standard
Configurations

Intensive

Experience, dedicated team
Responsible for health and
Management of your system 24x7x365

Integrated Planning to Prevent downtime

Recurring consultation to manage and
continuously optimise system performance

Deep knowledge of your unique environment

Rackspace responsible for hosting platform
(network, hardware & OS)uptime

System management tools
Assist in managing your
Configuration and
Interactions with Rackspace

System implementation process designed to
your business needs.

Integrated process and system management
Tools for managing complex environments.

7.1 Thus, it is manifest from the agreement that the payments have been made for providing web hosting services with all backup, security, maintenance and uninterrupted services. There is no dispute that all the equipments and machines relating to the services provided to the assessee are under the control of Rackspace and situated outside India. When the assessee could not operate or even have no physical excess to the equipments system providing service, then the assessee would not be using the equipments but only availing the services provided by Rackspace.

8 The Hon'ble Delhi High Court in the case of Asia Satellite Telecommunications Co. Ltd. (supra) while deciding a similar issue on the point of royalty has held in paras 58 to 60 as under:

"In the light of our discussion explaining Explanation 2 to section 9(1)(vi) of the Act, let us proceed to apply these principles on the facts of the case. The starting point has to be the nature of services provided by the appellant to its customers as per the agreement arrived at between them. Keeping in view the aforesaid operation of the satellites, we revert back to the agreement entered into between the appellant and its customers. It is clear from various clauses of the agreement (and noticed above), the appellant is the operator of the satellites. It also remains in the control of the satellite. It had not leased out the equipment to the customers. On this basis, it is argued by the appellant that the equipment is used by the appellant and it is only providing and rendering services to its customers and not allowing the customers to use the process. In the case of ISRO [2008] 307 ITR 59 (AAR), the AAR has narrated in detail the process of the operation of a satellite and the role played by the transponder therein.

The following features of the agreement entered into by the appellant with its clients need to be highlighted at this stage:

(a) The appellant is a foreign company incorporated in Hong Kong and carries business of providing satellite communications and broadcasting facilities.

(b) The clients with whom the appellant has entered into agreement are not the residents of India.

(c) The appellant has launched its satellites in the orbit footprint on which it is extended over four continents including Asia and, thus, covers India.

(d) The agreement signed with the customers which are television channels, the appellant provides facility of transponder capacity available on its satellite to enable these television channels to relay their signals. These customers have their own relaying facilities, which are situated outside India. From this facility, the signals are beamed in space where they are received by a transponder located in the appellant satellite. The transponder receives the signal and on account of the distance these signals have to travel, they are required to be amplified. After amplification frequency of signals are downlinked to facilitate the transmission of signals. This is how the signals are received over various parts of the earth spanning numerous countries including India.

(e) The outcome, thus, would entirely depend upon the question as to whether any "process" is used by the television channels and also whether a "secret process" is required to bring within the ambit of Explanation 2.

Once we keep in mind the aforesaid important aspects, it is not difficult to find the answer to the question posed. In fact, we can say that it is so provided by the AAR in ISRO [2008] 307 ITR 59 (AAR). A close scrutiny of the said ruling of the AAR would clearly reveal that where the operator has entered into an agreement for lease of transponder capacity and has not given any control over parts of satellite/transponder, the provisions of clause (vi) would not apply. In the present case also, the appellant had merely given access to a broadband with available in a transponder which can be utilized for the purpose of transmitting the signals of the customer. In that case, after taking note in depth, the operation and the functioning of transponder, the AAR emphasized on the fact that data sent by the telecast operator does not undergo any change for improvement through the media of transponder."

8.1 Further, the Hon'ble Delhi High Court, after considering the decision of Advance Authority of Ruling in the case ISRO(supra) has observed in paras 62 to 64 as under:

"It is also clear from the above that the aspect of amplification of data by the transponder is taken only as additional factor, but the judgment is not entirely rested on that. This ruling further categorically demonstrates that in a case like this, services are provided which is integral part of the satellite, remains under the control of the satellite/transponder owner (like the appellant in this case) and it does not vest with the telecast operator/television channels.

The position is substantially the same in the present case as well. The Tribunal has distinguished this judgment and has opined that it is not applicable because of the reason that in ISRO [2008] 307 ITR 59 (AAR), there was any amplification of the signal whereas in the present case, signals are amplified. That, to our mind, would not make any difference insofar as ultimate conclusion is concerned, inasmuch as the ruling of the Authority for Advance Rulings is not founded on the aforesaid consideration. It becomes manifest when we take note of the question posed by the Authority for Advance Rulings before answering the same. The Authority for Advance Ruling expressed this as under:

"The crucial question that needs to be addressed, therefore, is whether the payment made to IGL under the aforementioned contract constitutes consideration for the use of or right to use equipment of IGL. To answer this question, we have to discern the substance and essence of the contract as revealed from the terms of the contract document, the technical report and other facts furnished by the applicant."

On the aforesaid poser, the Authority for Advance Rulings discussed the issue and held that the transponder and the process therein are actually utilized for the satellite user for rendering the services to the customer and further that it cannot be said that the transponder or process employed therein are used by the customer. "

8.2 Thus, in view of the decision of the Hon'ble Delhi High Court when the equipments were not operated, used or under the control of the assessee, then the payments made for availing the services of Rackspace cannot be said as royalty. When the payments are not in the nature of royalty as per Indo-USA DTAA as well as per Explanation 2 (via) of Sec. 9(1) of the IT Act, then recipient

of the said payments being non-resident having no PE is not liable to tax in India. Therefore, the payments in the hands of Rackspace are not taxable in India and consequently, no tax required to be deducted u/s 195 on such payment/remittance by the assessee as held by the Hon'ble Supreme Court in the case of GE India Technology Centre P. Ltd. v. Commissioner of Income-tax reported in 327 ITR 456.

8.3 We further note that for AY 2006-07, the Assessing Officer disallowed the payments made by the assessee to Rackspace for hosting charges u/s 40(a)(ia) for the reason of non deduction of tax at source while passing the assessment order u/s 143(3).

8.4 On appeal, the CIT(A) allowed the claim of the assessee vide order dated 29.1.2009 . Consequently, the Assessing Officer passed a giving effect order dated 3.12.2010 u/s 154 and accepted the claim of the assessee in respect of the expenditure for hosting charges paid to Rackspace. Thus, it is clear that the Assessing Officer while passing the order dated 3.12.2010 u/s 154 accepted that the payment is not in the nature of royalty.

9 In view of the admitted position as the Assessing Officer has accepted the claim of the assessee regarding the expenditure on account of web hosting paid to Rackspace as well as the facts and circumstances of the case and legal position on the point as discussed above, we do not find any reason to interfere with the impugned order of the CIT(A) for the respective assessment years. Accordingly, the appeals filed by the revenue are dismissed.

10 In the result, the appeals of the revenue are dismissed.

Order pronounced on the 29th, day Feb 2012

Sd/

Sd/-

(J SUDHAKAR REDDY) Accountant Member	(VIJAY PAL RAO) Judicial Member
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Place: Mumbai : Dated: 29th, Feb 2012

Raj*

Copy forwarded to:

1	Appellant
2	Respondent
3	CIT
4	CIT(A)
5	DR

/TRUE COPY/
BY ORDER

Dy /AR, ITAT, Mumbai