

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, AHMEDABAD
(BEFORE SHRI G.C.GUPTA VICE PRESIDENT & SHRI ANIL CHATURVEDI, A.M.)

W.T.A. No. 15 to 18/AHD/2009
(Asst. Years: 1999,00, 00-01, 01-02 & 2003 - 04)

Shri Sunil B. Handa,
203,Shakuntal,
Opp.C.N. Vidhyalaya,
Ambawadi,
Ahmedabad.

Vs. Deputy Commissioner of
Wealth Tax, Circle-1
Kendriya Pratyaksha Bhavan,
Near Panjara Pole,
Ambawadi,
Ahmedabad.

(Appellant)

(Respondent)

PAN: AALPH 9517 Q

Appellant by : Shri S.N.Divatia.
Respondent by : Shri Samir Tekriwal, Sr. D.R.

(आदेश)/ORDER

Date of hearing : 20-4-2012.
Date of Pronouncement : 29-6-2012

PER: SHRI ANIL CHATURVEDI,A.M.

These four appeals are filed by the assessee against the orders of CWT (A)-VI, Ahmedabad all dated 23-2-2009 for the assessment years 1999-00, 2000-01, 2001-02 and 2003-04.

2. The assessee has raised following grounds in present appeals:

“2.1. The CWT (A)-VI has grievously erred in law and/or on facts in upholding that the residential bungalow on F.P. No.319 Paikee in TPS 1/B Bodakdev by consolidating sub-plot No.327 of survey No.251/1 was vacant urban land within the meaning of section 2(ea) of the W.T. Act.

2.2. That in the facts and circumstances of the case as well as in law, the Ld. CWT (A) ought not to have upheld that the said residential bungalow was urban land within the meaning of section 2(ea) of the W.T. Act and as such liable to Wealth tax.

2.3. The Ld. CWT (A) has grievously erred in law and/or in failing to consider that the residential bungalow was exempt u/s. 5(vi) of the Act.”

2.1 Since the facts and issues involved are identical for all the 4 assessment years and the appeals have been heard together, these are being disposed off by a single consolidated order for the sake of convenience.

3. The appellant is an Individual and assessed to tax regularly in respect of salary income and income from other source. In this case, on verification of income tax records, it was noticed by the Wealth tax Officer (WTO) that the assessee had urban land. In the statement of Long term capital gain in the Income tax return, the assessee had shown land and incomplete construction thereon at Bodakdev, Ahmedabad as per the details given below:-

Purchase date 30-9-1994: Acquisition cost.	Rs. 18,85,700
Improvement cost 1994-95.	Rs. 5,90,180
-do- 1995-96	<u>Rs. 45,56,160</u>
	Rs. 70,32,040
Sale price as on 14-10-2002	Rs. 1,61,00,000

4 Since the assessee did not file the return of wealth, assessment was reopened by issue of notice u/s.17 of the Wealth-tax Act,1957. In response to the notice, the assessee filed return of net wealth on 3-3-2006 showing net wealth at Rs. Nil. Thereafter the WTO issued letter on 30-11-2006 calling for certain details. In response the assessee interalia stated that the assessee had a plot of land and a residential house appurtenant thereto within the municipal limit of Ahmedabad city. The assessee owned this plot of land since 1994 and had constructed a residential house on the said land in the year 1995-96. The total cost of land was Rs.18.86 lacs, the cost of construction was Rs.54.46 lacs and thus aggregate cost of the house was Rs.70.32 lacs. The said property was shown in the balance sheet as on 31-3-2000, 31-3-2001 and 31-3-2002. As the said residential house along with land was sold by the assessee on 14-10-2002 for Rs.1.61 crores, the said asset was not shown in the balance sheet as on 31-3-2003. According to the assessee since the property is a land and residential building appurtenant thereto, it falls under the exempted asset as defined u/s. 5(vi) of the Wealth Tax Act, 1957. The assessee had not carried out any valuation for his residential house before its sales in October, 2002. To ascertain as to whether the assessee had sold only residential house or house along with open land with the house, the assessee was directed to produce copy of sales deed dated 13-10-2002

wherefrom the narration of property as well as cost could be certified. The assessee did not produce the required information. The WTO was thus of the view that the assessee was not ready to submit any evidence of purchase or sales deed wherein the narration of the property purchased or sold are reflected. He accordingly determined the wealth of the assessee for 1999-00 at Rs.1,01,96,000/- by considering 15% value of the appreciation in land, the calculation of which was as under:-

“By considering 15% of value of appreciation of land, the Wealth tax liability of the assessee is worked out as under:-

<u>A.Y.</u>	<u>Appreciated value of wealth</u>
1999-00 (45%)	Rs. 1,01,96,000/-

5. Aggrieved by the decision of W.T.O, the assessee preferred an appeal before the C.W.T. (Appeals). The CWT(A) dismissed the appeal of assessee by holding as under:-

“ *Keeping in view the aforesaid facts and circumstances, the verification of the ledger account of house project; vouchers of the connected expenses and Xerox copy of five purchase deeds executed on 16-9-1994 clearly establishes the fact that the construction of project in question has been carried out during the period 8-9-1994 to 31-12-1995; incurring total cost of Rs.70.32 lacs Further, the perusal of expenses clearly reveals the fact that the purpose remains unexplained for which the same have been incurred as there is no narration on them. Similarly, the five purchase deeds also do not establish anything as there is also no narration on them. But the examination of accounts establishes the fact beyond any doubt that the lands in question have been purchased from five independent sellers. Further, no valuation report has been submitted. In the given facts and circumstances, it is abundantly clear that there*

is no corroborative evidence of property purchased on the record. As far as the assessment order for the A.Y.1997-98 is concerned, the facts and circumstances are entirely different from what has been stated by the appellant as the same, in fact, relates to the withdrawal of Rs.80,00,00,000/- from the capital account of A.Y. 1995-96, whereas here the total investment is Rs.70.32 lacs only.

With the result, the clear cut wealth tax liability of the appellant is Rs.1,01,96,000/- (i.e. keeping in view the facts and circumstances of the appeal under consideration, thereby, taking 15% of value of appreciation in land and assigning 45% share to the year under appeal i.e. A.Y. 1999-00).

Keeping in view the aforesaid facts and circumstances, the WTO has rightly determined the net wealth of the appellant at Rs.1,01,96,000/- (i.e. duly considered 15% value of appreciation in land in the given facts and circumstances).With the result, the action of the W.T.O. is hereby confirmed on the account. Hence the appeal is dismissed.”

6. Aggrieved by the decision of the C.W.T.(A),the assessee is now in appeal before us.

7. Ground No.1.1 and 1.2 are not pressed at the time of hearing and therefore not adjudicated.

8. Before us, the Ld. A.R. submitted that appellant had purchased land admeasuring 3059.50 sq.mts. from five different parties by executing five different deeds on 16-9-1994.

Name of seller.	Survey No.	Final Plot No.	Sub-plot No.	Area	Cost (Rs.)
Addi-Siddhi Financial	251/1 Paiki	319 Paiki	3	346.33 Sq.Mtrs.	2,07,798/-

Pvt. Ltd.					
Vikramaditya Financial P. Ltd.	251/1 Paiki	319 Paiki	5	845.40 Sq.Mtrs.	5,07,240/-
Baldevraj Investments Pvt. Ltd.	251/1 Paiki	319 Paiki	4	845.40 Sq.Mtrs.	5,07,240/-
Subina Financial Pvt. Ltd.	251/1 Paiki	319 Paiki	6	776.80 Sq. Mtrs.	4,66,080/-
S.K.Services Pvt.Ltd.	251/1 Paiki	319 Paiki	7	245.57 Sq.Mtrs.	1,47,342/-

Total cost of land 18,35,700/-

9. The assessee had paid architect fee of Rs.50,000/- and the total cost of land worked out to Rs.18,85,700/-. Later on the said sub-plots were consolidated into one final plot as F.P. 319/B in Survey No.251 of TPS NO.1/B, Bodakdev, Taluka Dascroi, District Ahmedabad. The assessee commenced construction of residential house on the aforesaid land on 8-9-1994 after getting the plan approval by Competent Authority and continued the construction upto 30-6-1995 and incurred expenditure of Rs.51,46,700/- towards construction. The Ld. A.R. submitted that the assessee constructed ground floor in the said residential house and before the construction of first floor was completed the entire premises were sold to Pushpavan Bodakdev Owners Association for a consideration of Rs.1.61 crores by Registered Sale deed dated 14-10-2002 relevant to A.Y. 2003-04. It was also submitted that the assessee was paying house tax to Bodakdev Gram Panchayat since 1995-96 till 2000-01 and house No. allotted was 2108/1. W.T.O. assessed the property in question as land with incomplete construction which was liable to tax u/s. 2(ea) of the W.T.Act.

The W.T.O. adopted the valuation by considering 15% towards appreciation in each of the years under consideration and worked out the net wealth as under:-

Assessment Year.	Assessed net wealth (Rs.)
1999-00	1,01,96,000/-
2000-01	1,12,51,000/-
2001-02	1,23,06,000/-
2003-04	1,61,00,000/-

10. The Ld. A.R. submitted that the construction made in the house was after seeking approval from the Competent Authority. It was further stated that the assessee had claimed deduction 54F on the purchase of aforesaid house. As per the provision of Sec. 54F the deduction is available only when a residential house is purchased. He also submitted the details of expenses incurred for the construction of house which was placed on page 104 to 106 of the paper book. He further pointed out to the finding of ACWT for A.Y. 1997-98 (page 135 of the paper book) wherein he has held as under:-

“The status of the land as such has further been examined with that in subsequent years. It is noticed that there is no change in the status of the land nor any construction activity under taken over the same. There is also no evidence to suggest that there is any change in the status of the land from agricultural to non-agricultural land. In the absence of any such change no construction activity is possible over this land (as per Talati’s certificate). Therefore, as long as this land is in the nature and status of agricultural land it cannot be included in the category of assets over which Wealth tax could be charged.”

11. The Ld. A.R. also submitted in the paper book the copies of sale deed and its English translation. The Ld. A.R. drew our attention to the page No.452 of the paper book which is an English translation of the Sale Deed where it has been stated that “non agricultural land admeasuring 3059.95 sq. mtrs. and 508 sq. mtrs superstructure with incomplete construction property” The Ld. A.R. also pointed to the receipts issued by Municipality and Gram Panchayat to prove that the tax paid was for a residential property and not vacant land. He relied on the decisions of CIT vs. Neena Jain (2010) 230 CTR 554 (P&H –HC) and Calcutta Tribunal decision in the case of Shri Sanjay Krishna Hegde vs. ACWT, Kolkata in WTA No.09/Kol/2009 dated 21-2-2012. The Ld. A.R. submitted that the asset is residential building because house taxes have been paid, in the wealth tax assessment of earlier year the claim of assessee was accepted and the ground floor of the house was complete. It was his submission that the asset is a residential building, the same is exempt asset under the provisions of section 2(ea) of W.T. Act. The alternative submission was that if building is considered as incomplete then following the ratio in the case of CIT vs. Neena Jain (2010) 230 CTR (P & H) 554 would become applicable where it has been held that “Incomplete building is not liable to wealth tax under the definition of “urban land”. It was thus submitted that the order of W.T.O. be quashed.

12. The Ld. D.R. on the other hand submitted that the assessee had not filed the of wealth tax return in past but wealth tax returns were filed on 3-3-2006 and that too only after the issuance of notice. The Ld. D.R. further stated that the assessee has made different submissions at different times

with respect to land. He pointed out that in the computation of wealth tax on page-189 of the paper book, by way of note the assessee has stated that “the assessee possesses agricultural land which is not urban land as defined u/s. 2(ea) of the Wealth tax Act.” He pointed out that in the copy of English Translation of the sale deed submitted and which is on page 452 of the paper book it has been stated that the land in question is a “non agricultural land”. The Ld. D.R. further pointed out that in the submission before W.T.O. it has been stated that the assessee has sold “residential house with land”. The Ld. D.R. therefore stated that the assessee has been taking contradictory stand at different times. He is treating it as “agricultural land” in the return, disclosing it as “non agricultural land” in the sale deed and showing it as a “residential house” in the submissions made before the W.T.O. The Ld. D.R. submitted that what was sold was vacant land as there was no evidence of even ground floor being completed on the land. He pointed out to the copy of English translation of sale deed on page 477 of the paper book wherein it was stated that “non agricultural land admeasuring 3059.50 sq. mtrs construction with ceiling slab incomplete construction is done. On the said construction there is no plaster done, flooring is not done. The drainage and electric work is not done. Doors and windows are not installed only the old dilapidated construction with ceiling slab is existing which is also damaged during the earthquake and if it has to be made use of for residential purpose then also the entire fresh construction will have to be put up. Thus, in this manner, the said property in as it is condition that is “as is where is” basis is sold by the vendor to the vendee.” Further to prove the point that the property is not self occupied property, the Ld. D.R. pointed out that the wealth tax assessment order for

A.Y. 1997-98 on page 132 of the paper book where the address of the assessee was stated as “203-204 Shakuntal Opp. C.N. Vidyalaya, Ambawadi, Ahmedabad” and therefore the house which is the matter of dispute in present appeal cannot be considered as residential house. With respect to the expenses list furnished on page 104 to 106 of the paper book which aggregated to Rs.70,32,040/- the Ld. D.R. pointed out that it includes an entry of Rs.42.63 lacs made through journal in the name of Shri Sushilkumar Handa. According to D.R. the journal entry goes to show that even the expenses of Rs.42.63 lacs as claimed by the assessee is not a conclusive proof of the amount being spent on the construction of house. The Ld. D.R. relied on the decision of C.W.T. vs. Girdhar Yadalam (2007) 163 Taxman 372 (Kar) wherein it has been held by Hon’ble H.C. that “constructed” would mean “fully constructed” as understood in common parlance. It was held that the meaning “appurtenant land” would mean land on which building stands since land alone would qualify for exemption. He further relied on the decision of Tarasingh vs. DCWT (2005) 97 ITD 482 (Asr.) where it was held that small room mean to cover the agricultural produce cannot be regarded as a house. The Ld. D.R. further stated that the decision in the case of Shri S.K. Hegde vs. DCWT (supra) which is relied by the A.R. is distinguishable with that of the present case because in that case the assessee had purchased an incomplete flat in a multi-storied building.

13. We have heard the rival contentions and perused the material on record. The factual matrix of the case is that the assessee had purchased land admeasuring 3059.50 sq. mts. from five different parties at

Ahmedabad by executing five different sales deeds on 16-9-1994. Later on after obtaining the permission from appropriate authorities, the five plots were consolidated into one single final plot. The assessee commenced construction of residential house on the said plot on 8-9-94 and the construction continued upto 30-9-1995. It is the assessee's contention that on the ground floor he has constructed a residential house and before the construction of first floor was completed, the assessee sold the entire premises for a price of Rs.1.61 crore. The fact of purchase of land, commencing of the construction of residential house on the said land and the sale of land is not in dispute. The only dispute is the present appeal before us is whether the land was an "asset" within the meaning of section 2(ea) of the Wealth tax Act,1957 and therefore liable to Wealth tax or the land along with the superstructure can be considered as "residential house" and therefore can be considered to be an exempted asset u/s. 5(vi) of the Wealth Tax Act,1957.

The relevant provisions of the Wealth tax Act for the purpose of present appeals are as under:

"Definitions:

2. In this Act, unless the context otherwise requires,....

(ea) "assets", in relation to the assessment year commencing on the 1st day of April,1993 or any subsequent year,means:

(i) Any building or land appurtenant thereto (hereinafter referred to as "house"); whether used of residential or commercial purposes or for the purpose of maintaining a guest house or otherwise including a farm house situated within twenty five kilometers from local limits of any municipality

(whether known as Municipality, Municipal Corporation or by any other name) or a Cantonment Board, but does not include

(v) urban land,.....

Explanation [1] For the purposes of this clause,...

(b) "urban land" means land situate –

- (i) in any area which is comprised within the jurisdiction of a municipality (whether known as a municipality, municipal corporation, notified area committee, town area committee, town area committee, town committee, or by any other name) or a cantonment board and which has a population of not less than ten thousand according to the last preceding census of which the relevant figures have been published before the valuation date; or*
- (ii) In any area within such distance, not being more than eight kilometers from the local limits of any municipality or cantonment board referred to in sub-cl. (i), as the Central Government may, having regard to the extent of, and scope for, urbanization of that area and other relevant considerations, specify in this behalf by notification in the Official Gazette Clause.*

But does not include land on which construction of a building is not permissible under any law for the time-being in force in the area in which the land in question is situated or the land occupied by any building which has been constructed with the approval of the appropriate authority or any unused land held by the assessee for industrial purposes for a period of two years from the date of its acquisition by him [or any land held by the assessee as stock-in-trade for a period of [ten] years from the date of its acquisition by him...]

Exemption in respect of certain assets:

5. Wealth tax shall not be payable by an assessee in respect of the following assets and such assets shall not be included in the net wealth of the assessee -.....

(vi) one house or part of a house or a plot of land belonging to an individual or a Hindu undivided family:

Provided that wealth-tax shall not be payable by an assessee in respect of an asset being a plot of land comprising an area of five hundred square metres or less.”

14. On a bare reading of the provisions of S. 2(ea) it becomes evident that the definition of ‘urban land’ does not envelop that land on which construction of a building is not permissible under any law for the time being in force in the area where the land is situated or the land occupied by any building which has been constructed with the approval of the appropriate authority or to any unused land held by an assessee for an industrial purpose for a period of two years from the date of its acquisition or any land held by an assessee as stock-in-trade for a period of ten years from the date of acquisition by him. On reading the provisions of Sec. 5(1)(vi), it becomes evident that exemption from wealth tax u/s. 5(1)(vi) is available in respect of one house or part of a house belonging to an individual or and Hindu Undivided Family. Exemption from wealth tax is also available to a plot of land comprising an area of 500 sq. mts or less as it is not considered as an “asset” within the meaning of section 2(ea).

15. The contention of the Ld. A.R. is that since the assessee has constructed residential house on the ground floor of the land, has spent Rs.70.34 lacs on its construction, is paying house tax since 1995-96 in respect of the house to the local Gram Panchayat, is also paying electricity charges goes to prove that the asset is a residential house and therefore he is entitled to exemption from payment of wealth tax in view of the

provision to 5(1) (vi) of the Act. On the other hand, the Ld. D.R. has pointed out to the fact that there is no conclusive proof of the expenditure of Rs.70.32 lacs having been actually incurred in view of the fact that the list of expenses includes an expenditure of Rs.42.63 lacs which has been shown to be by way of journal entry, which indicates that the assessee has not actually incurred the expenses of Rs.42.63 lacs. It was further pointed out that the copies of the bills show overwriting in the name of the bills. The house is also not a self occupied house in view of the fact that the assessment order of the wealth tax for A.Y. 1996-97 reveals different address of the assessee. He pointed out to the English translation of the Sale Deed wherein the description of the property is described as is stated as "non agricultural land admeasuring 3059.50 mtr and 508 sq. mt. superstructure with slab and construction with incomplete construction is done. On the said construction there is no plaster done, flooring is not done. The drainage and electric work is not done. Doors windows are not installed, only the old dilapidated construction with ceiling slab is existing which is also damaged during earthquake and if it has to be made use of for residential purpose then also the entire fresh construction will have to be put up. Thus, in this manner the said property in as it is condition that is "as is where is" basis is sold by the Vendor to the vendee."

16. In the present case, the description of the property reveals that plastering, flooring is not done, drainage and electric is not done, doors windows are not installed. The construction is an old dilapidated construction with damaged ceiling slab and to make it habitable entire fresh construction will have to be put up.

17. In the case of CWT vs. K. B. Pradhan (1981) 130 ITR 393 (Ori.), the question before Hon'ble High Court was "whether the benefit of exemption under s. 5(1)(vi) of the W.T. Act can be extended to an incomplete house or house which is under process of construction?". The Hon'ble High Court held that "the word "house" has no statutory definition and therefore, it has to be given the common parlance meaning. The dictionary meaning for the words seems to be "building for dwelling in, a building in general, a dwelling place". It also conveys the meaning of "abode, habitation, etc." Though the concept of residence has been omitted from the provision by amendment, "house" or "a part of a house" cannot cover a situation where the house is not habitable. Where the house is in the process of construction and, on account of the fact that it is not complete, has not reached a habitable stage, the concept of a house cannot be extended to cover such an incomplete construction. The submission of counsel for the assessee that the use of the words "a part of the house" has the meaning of an incomplete house is of no importance. Obviously, Parliament has intended to exempt a part of the house where the assessee's interest extends to a part of it. The concept of habitability is inherent in the word "house" and unless it is habitable, the abode would not answer the commonness meaning of a house".

18. In the case of CWT vs. Giridhar Yadalam (2010) 325 ITR 233 (Kar), it was argued that since the building was being constructed, the same was exempt u/s. 2(ea)(b) of the Wealth tax. The Hon'ble High Court referred to the decision of CIT vs. K.B. Pradhan (supra) and held that "what is

excluded from the definition of the asset is land occupied by any building which has been constructed. A building in the process of construction cannot be understood as a building which has been constructed. Constructed would mean “fully constructed” as understood in the common parlance.”

19. In the case of Tara Singh vs. DCIT (2005) 97 ITD 482 (Asr.) the Tribunal has held that in order to be entitled to exclusion of the value of asset, it is necessary that there must be a house and it must be occupied for the purpose of business or profession carried on by him. The word “house” has not been defined in the Act. However, as per the dictionary meaning “house” means dwelling place or a building for dwelling. Thus a small room meant to cover electric motor/shed and place where agricultural produce is stored cannot be regarded as “house” as these are not the places under by assessee for his dwelling.

20. In view of the totality of the facts and respectfully following the aforesaid decisions of the High Courts, we are of the considered view that in the present case, the assessee is not entitled to exemption u/s. 5(1)(vi) of the Wealth Tax Act,1957, for the reasons that the house is not habitable in view of the fact that plastering, flooring, drainage and electricity is not done, doors and windows are not installed, the ceilings are in damaged condition. Even the English translated copy of the sales deed which has been signed by both, the sellers and the buyer, states that to use the house for residence, entire fresh construction will have to be put up. Accordingly, we are of the view that present condition of the house in which it exists

cannot be considered to be a habitable house. However, in our view, in case the building is under construction on a land which is on an area of more than 500 sq. mts, then the assessee will only be entitled to exemption on the value of land of 500 sq. mts and the cost of excess land over 500 sq. mts., along with the cost of incomplete construction thereon will be considered as an asset not exempted under the provisions of section 2 (ea) of the Wealth tax Act. Since in the present case, the area of land is 3059.50 mts. which is in excess of the prescribed limit of 500 sq. mts and the house is incomplete, the assessee will not be entitled to deduction on the incomplete construction and accordingly the assessee would be liable to wealth tax on value of plot exceeding 500 sq.mts along with the cost of incomplete construction. The A.O. is directed to recompute the net wealth of the assessee accordingly. Thus this ground of the assessee is partly allowed.

21. The third ground is with respect to reference to District Valuation Officer, wherein the assessee has challenged the authority of the A.O. to value the taxable asset.

22. Value of an asset for an assessment year is to be declared as on the relevant valuation date. Valuation date in relation to an assessment year under the Wealth tax Act, 1957 means the last day of the previous year as defined in Sec.3 of the I.T. Act, 1961. The value of an asset is to be determined on the basis of rules of Schedule-III. The details of calculation of the value of each asset under the relevant rule is required to be attached with the Return of Wealth. As per the provisions of Sec. 16(4) of W.T. Act,

the W.T.O. is required to serve a notice requiring him to produce such accounts, records or other documents as he may require. As per Sec. 16(5), if the person fails to comply with all the terms of notice u/s. 16(4), the W.T.O. after taking into account, all the relevant material which he has gathered shall estimate the net wealth to the best of his judgment and determine the sum payable on the basis of such assessment. It is an undisputed fact that the assessee has not filed valuation report along with the return nor was it made available to the WTO during the course of assessment. In such a situation, we are of the view that the W.T.O. was left with no other option but to estimate the net wealth based on the material on record. We feel that the estimate made by the WTO is reasonable. We accordingly dismiss this ground of the assessee.

W.T.A.No.18/Ahd/2009 for A.Y. 2003-04.

23. The assessee has sold the asset on 14-10-2002 i.e. during the assessment year 2003-04. Since there was no asset on the date of valuation i.e. on 31-3-2003, the said asset was not disclosed in the Balance sheet. The fact of sale of asset is not disputed by the Ld. D.R. in view of these facts, the addition made to Wealth tax of Rs.1,61,00,000/- is deleted. However, the A.O. is directed to examine whether the proceeds on sale of assets fall under the exempted category or otherwise on the valuation date and the same be treated in accordance with law. Therefore, this ground of appeal of the assessee is partly allowed.

24. In the result the appeals of assessee are partly allowed

Order pronounced in Open Court on 29 – 6 - 2012.

Sd/-
(G.C.GUPTA)
VICE PRESIDENT

Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

Ahmedabad.
S.A.Patki.

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. **The CIT (Appeals)VI, Ahmedabad.**
4. **The CIT concerned.**
5. **The DR., ITAT, Ahmedabad.**
6. **Guard File.**

By ORDER

**Deputy/Asstt.Registrar
ITAT,Ahmedabad.**

- 1.Date of dictation 4 - 5 -2012
- 2.Date on which the typed draft is placed before the Dictating Member.....Other Member..... 28 / 5 / 2012
- 3.Date on which the approved draft comes to the Sr.P.S./P.S 20 - 6 -2012.
- 4.Date on which the fair order is placed before the Dictating Member for pronouncement 29 - 6 -2012
- 5.Date on which the fair order comes back to the Sr.P.S./P.S 29 - 6 -2012
- 6.Date on which the file goes to the Bench Clerk 29 - 6 -2012.
- 7.Date on which the file goes to the Head Clerk.....
- 8.The date on which the file goes to the Asstt. Registrar for signature on the order.....
- 9.Date of Despatch of the Order.....