IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH "B"

BEFORE SHRI N.V. VASUDEVAN, JUDICIAL MEMBER AND
SHRI JASON P. BOAZ, ACCOUNTANT MEMBER

I.T.A. Nos.1313/Bang/2010 & 1076/Bang/2012
(Assessment Year : 2007-08)

Sri Syed Aslam Hashmi,
No.10(48/2), Wellington Street,
Richmond Town, Bangalore-560 025 .... Appellant.
Pan AAWPH 2864D

Vs.

Income Tax Officer,
(International Taxation),
Ward 2(1), Bangalore. ..... Respondent.

Appellant By : Shri D. Devaraj.
Respondent By : Smt. SusanThomas Jose.

Date of Hearing :05.09.2012.
Date of Pronouncement : 28.09.2012.

O R D E R

Per Shri Jason P. Boaz :

These two appeals by the assessee are directed against the order of the Commissioner of Income Tax (Appeals)-IV, Bangalore dated 15.09.2010 for Assessment Year 2007-08. Being interconnected, they are being disposed off by way of a common order.

2. The facts of the case, in brief, are as under :

2.1 The assessee, a non-resident India (NRI), purchased an immovable property; a three bedroom residential flat having built up area of 2465 sq. ft. together with 1697.18 sq. ft. undivided share, right and interest in the land, at a multistoried residential complex 'Chalet', Aga Abbas Ali Road, Ulsoor, Bangalore-560 008. This purchase was effected on 11.8.2006 by

execution of the deed of absolute sale with Smt. Geetanjali Bhagwan Melwani for a declared sale consideration of Rs. 61,62,500. As per the sale deed, the seller has given her address as No.9, Bonham Road, Hong Kong which confirms the fact that she was an NRI. The Assessing Officer noticing that the assessee, in accordance with the provisions of section 195 of the Income Tax Act, 1961 (herein after referred as 'the Act') in Assessment Year 2007-08 ought to have deducted at source 20% of the sale consideration (plus surcharge of 10% and education cess of 2%) of Rs.61,62,500 and remitted the same to the Government of India before making payment to the seller of the property, Ms. Geetanjali Bhagawan Melwani as she was an NRI, failed to do so. As the assessee had not complied with the provisions of section 195, the Assessing Officer accordingly initiated proceedings under section 201(1) of the Act calling upon the assessee to show cause why he should not be treated to be an assessee in default in respect of tax not deducted at source in respect of the payment in question. On the assessee's request the Assessing Officer granted the assessee adequate time and opportunity to make submissions to the show cause notice issued on 15.9.2009. The assessee in his various replies stated that he was under the impression the seller was based in Pune and was a resident of India and had made adequate arrangements for payment of taxes and filing returns, that he was not made aware of the provisions of section 195 of the Act by the professional who guided him in the matter at Bangalore; that he had ascertained the capital gains to the seller (vendor) of the property he bought was Rs.9,29,793 and the total tax to be paid by the vendor was Rs.2,61,764 which he has made payment. The Assessing Officer did not accept the explanations put forth by the assessee and held that since the assessee had failed to discharge his obligations to deduct tax at source from the payment of Rs.61,62,500 as stipulated by section 195 of the Act while

making payment to an NRI and in accordance with section201(1), the assessee was held to be an assessee in default and consequently was charged interest under section 201(1A).

2.2 Aggrieved by the orders of the Assessing Officer under section 201(1) and 201(1A) of the Act, the assessee went in appeal before the CIT (Appeals). The CIT (Appeals) in his order dt.15.9.2010 has upheld the Assessing Officer order under section 201(1) of the Act but directed the Assessing Officer to rework the dates from which interest was chargeable under section 201(1A) after verifying the assessee's claim that taxes to the effect of Rs.2,61,764 was paid.

3.0 Aggrieved with the orders of the learned CIT (Appeals) dt.15.9.2010, the assessee filed a common appeal against the orders under section 201(1) and 201(1A) of the Act in ITA No.1313/Bang/2010. As per the directions of a co-ordinate bench of this Tribunal on 25.7.2012 that separate appeals should be filed for section 201(1) and 201(1A), the assessee then filed a separate appeal in ITA No.1076/Bang/2012 for section 201(1A) of the Act. In view of the fact that the original appeal in ITA No.1313/Bang/2010 was in time and the subsequent appeal in ITA No.1076/Bang/2012 was filed as directed by the Tribunal on25.7.2012, there is no delay on the part of the assessee in filing the appeal in ITA No.1076/Bang/2012.

ITA No.1313/Bang/2010

4.0 The assessee initially filed grounds of appeal which were then revised by filing the following concise grounds of appeal challenging the invoking of the provisions of section 195 and 201(1), which are extracted below :

" *1. The orders of the LAO and LAA are bad in law.*

2. The LAO erred in invoking the provisions of section 201(1) and consequently 201(1A) against the appellant.

3. The LAO erred in passing an order under section 201(1) and raising a demand of Rs.13,82,870 without jurisdiction.

Section 201(1) would only deem an assessee to be under default and does not envisage any demand being created for which notice under section 156 could be raised. The LAA erred in confirming the action of the LAO.

4. The LAO erred in not appreciating the facts and holding the appellant liable to deduct tax at source under section 195. The LAO further erred in not appreciating the fact that the appellant was a non-resident and genuinely was not aware that the tax law required him to deduct tax under section 195. The LAO erred in not appreciating the fact that section 201(1) being penal in nature, an order under the action required the LAO to establish that the appellant was aware of the requirement of section 195. In the absence of such awareness, the appellant was not liable to be attracted by section 195. The LAA erred in confirming the action of the LAO.

5. The LAO erred in levying interest under section 201(1A) and LAA erred in confirming the action of the LAO.

6. The LAO erred, after being aware of the fact that the appellant was guided by professional chartered accountant, in not appreciating the fact that the appellant was not advised to deduct tax at source under section 195. The LAA erred in confirming the action of the LAO.

On the above and such other grounds as may be urged at the time of hearing your appellant prays your Honour to consider the facts and circumstances of the case and render justice."

5.0 The ground of appeal at S.No1 is general in nature and therefore no adjudication is called for thereon.

6.1 In the grounds of appeal at S.Nos.2 and 3, it was submitted by the learned counsel for the assessee that the assessee was under the genuine belief that the provisions of section 195 of the Act would not be attracted to the transaction of purchase of the flat by him at Chalet, Aga Abbas Ali Road, Ulsoor, Bangalore from Smt.Geetanjali Bhagwan Melwani on 11.8.2006 for Rs.61,62,500. The learned counsel for the assessee reiterated the submissions made before the authorities below that the assessee was not liable to deduct tax under section 195 of the Act stating that the seller is now residing at Pune and he was under the impression that the

seller is a resident in India and had made adequate arrangements for payment of taxes, etc. It was submitted that therefore the assessee challenges the action of the authorities below in holding that the assessee was liable to deduct taxes at source under section 195 of the Act in the facts and circumstances of the case and holding him to be an assessee in default under section 201(1) of the Act. The learned counsel for the assessee contended that that in the light of the submission made and the facts of the case, the assessee was not liable to deduct tax at source in accordance with the provisions of section 195 of the Act and accordingly could not be held as an assessee in default under section 201(1) of the Act.

6.2 The learned Departmental Representative strongly supported the findings in the orders of the authorities below in holding the assessee liable to deduct tax at source under section 195 of the Act on the payment of sale consideration of Rs. 61,62,500 for purchase of the said flat from an NRI in the relevant period. For this proposition, the learned Departmental Representative placed reliance on the decision of the co-ordinate bench of this Tribunal in the case of Meena S Patil Vs. ACIT (International Taxation) reported in (2008) 300 ITR (AT) 0317 dt.29.3.2007 which she stated was held in favour of Revenue and against the assessee on similar facts. It is submitted that in the cited case, the absolute sale deed of the property clearly maintained that the sellers were NRIs as the address mentioned therein showed they were resident abroad. In these circumstances, the Tribunal had held that the assessee was liable to deduct tax at source under section 195 of the Act. In view of the similar facts in the cited case, the learned Departmental Representative submitted that, there the assessee in the present case was rightly held to be an assessee in default under section 201(1) and as there was no merit in the assessee's claim and his appeal was liable to be dismissed.

6.3 We have heard both parties and carefully perused and considered the material on record, the submissions made and judicial decisions cited. The facts on record are that the assessee in the relevant period on 11.8.2006, purchased a residential flat from one Smt.Geetanjali Bhagwan Melwani at 'Chalet', Aga Abbas Ali Road, Ulsoor, Bangalore-560 008 for a consideration of Rs. 61,62,500. The Deed of Absolute Sale dt.11.8.2006, at page 1 thereof, records that the seller Smt. Geetanjali Bhagwan Malwani, W/o Mr.B.M. Bhagwan Melwani aged about 48 years resides at No.22B, Golden Lodge, Bonham Road, HongKong. The address given clearly establishes that the seller was an NRI as she was residing abroad. We also find that the learned CIT (Appeals) has recorded that the seller in the instant case has not filed her return of income for the relevant period or paid capital gains tax on sale of the said flat / apartment to the assessee. It is for this very reason that the legislature incorporated provisions like section 195, etc under the Act to prevent NRI's from taking away the entire money abroad without paying due taxes thereon and over which money the Indian tax authorities will have no control once this sum of money is ferretted abroad. The claim of the assessee that he was unaware of the provisions of section 195; though that the seller was in Pune, etc do not come to his rescue or absolve him of the duty to do what the law required him to do. In this view of the matter, we are of the opinion that the assessee was liable as per provisions of section 195 of the Act to deduct tax at source at the specified rates (i.e. 20% plus surcharge @ 10% plus education cess @ 2%) from the purchase price of Rs. 61,62,500 before making payment to the seller, an NRI. In coming to this finding, we draw support from the decision of the co-ordinate bench of this Tribunal in the case of Mrs. Meena S Patil Vs. ACIT (International Taxation) reported in (2008) 300 ITR (A.T) 0317 dt.29.3.2007 wherein on

similar facts the Tribunal had held that the assessee was liable to deduct taxes at source under section 195 of the Act. Respectfully following the decision of the co-ordinate bench of the Tribunal in the case of Smt. Meena S Patil (supra), we hold that the assessee was liable to deduct tax at source, in accordance with the provisions of section 195 of the Act on the sale consideration of Rs. 61,62,500 before payment to the NRI seller at the specified rate of 20% thereon plus surcharge @ 10% and education cess @ 2% and thereby confirm the finding of the learned CIT (Appeals). The assessee's grounds are accordingly dismissed.

6.4 In view of the failure of the assessee to deduct taxes at source under section 195 of the Act as he was required to, the Assessing Officer held him to be an assessee in default under section 201(1) of the Act. We, after considering the facts of the case are of the considered view that the Assessing Officer and the learned CIT (Appeals) have rightly held him to be an assessee in default in accordance with the provisions of section 195 r.w.s. 201(1) of the Act. This ground of the assessee also stands dismissed.

7.1 In the grounds raised at S.No.4, the learned counsel for the assessee contended that the authorities below, while quantifying the tax to be deducted at source under section 195, had erred in applying the rate on the entire sale consideration of Rs. 61,62,500 and not on the capital gain of Rs. 9,29,753 arising of this transaction. The learned counsel for the assessee reiterated the submissions made before the learned CIT (Appeals).

7.2 The learned Departmental Representative on her part supported the findings of the authorities below, which she contended was clearly in accordance with the provisions of section 195 of the Act. The learned Departmental Representative drew our attention to paras 6 and 7 on pages 4 to 6 of the learned CIT (Appeals)'s order wherein this issue has been considered by

the learned CIT (Appeals) both in the light of the provisions of section 195 and also judicial decisions on this issue. It was prayed that these submissions of the assessee not being based on the correct appreciation of the provisions of section 195 of the Act be dismissed.

7.3 We have heard both parties and carefully perused and considered the material on record and the relevant judicial decisions. The assessee's case is that the Assessing Officer should have quantified the tax to be deducted at source at the rates specified on the capital gains arising out of this transaction and not on the amount of sale consideration of Rs.61,62,500 for a better appreciation of the issue the provisions of section 195 are extracted here below :

> **"195.**(1) [18]Any person responsible for paying to a non-resident, not being a company, or to a foreign company, any interest *(not being interest referred to in section 194LB or section 194LC)* or any other sum chargeable under the provisions of this Act (not being income chargeable under the head "Salaries" shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rates in force :
>
> **Provided** that in the case of interest payable by the Government or a public sector bank within the meaning of clause (*23D*) of section 10 or a public financial institution within the meaning of that clause, deduction of tax shall be made only at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode :
>
> **Provided further** that no such deduction shall be made in respect of any dividends referred to in section 115-O.
>
> Explanation 1—For the purposes of this section, where any interest or other sum as aforesaid is credited to any account, whether called "Interest payable account" or "Suspense account" or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.

Explanation 2.—*For the removal of doubts, it is hereby clarified that the obligation to comply with sub-section (1) and to make deduction thereunder applies and shall be deemed to have always applied and extends and shall be deemed to have always extended to all persons, resident or non-resident, whether or not the non-resident person has—*

(i) *a residence or place of business or business connection in India; or*

(ii) *any other presence in any manner whatsoever in India.*

(2) Where the person responsible for paying any such sum chargeable under this Act (other than salary) to a non-resident considers that the whole of such sum would not be income chargeable in the case of the recipient, he may make an application to the Assessing Officer to determine, by general or special order], the appropriate proportion of such sum so chargeable, and upon such determination, tax shall be deducted under sub-section (1) only on that proportion of the sum which is so chargeable.

(3) Subject to rules[31] made under sub-section (5), any person entitled to receive any interest or other sum on which income-tax has to be deducted under sub-section (1) may make an application in the prescribed form to the Assessing Officer for the grant of a certificate authorising him to receive such interest or other sum without deduction of tax under that sub-section, and where any such certificate is granted, every person responsible for paying such interest or other sum to the person to whom such certificate is granted shall, so long as the certificate is in force, make payment of such interest or other sum without deducting tax thereon under sub-section (1).”

7.3.2 From a plain reading of section195(1) and as held by us in para 6.4 of this order (supra), it is clear that the assessee was liable to deduct tax at source at the specified rates (i.e. 20% plus surcharge 10% and education cess 2%) from out of the sale consideration paid by him to the seller of the said flat purchased by him as she was an NRI. If the assessee (i.e. the person responsible for paying such sum to the NRI seller) was of the view that the whole or part of such sum viz. the sale consideration, would not be income chargeable in the hands of the recipient (i.e. in this case the seller, an NRI), Section 195(2) of the Act required him to make an

application to the Assessing Officer under section 197 r.w.s. 195(2) to determine the amount chargeable and upon such determination deduct tax on such sum so determined. Similarly section 195(3) of the Act provides such a safeguard to the recipient of such sum, which in this case is the seller who is an NRI. From a perusal of the record and also as noted by the learned CIT (Appeals) in his order at page 6 thereof, we find the assessee failed to make an application under section 197 r.w.s. 195(2) of the Act to the Assessing Officer and therefore he should have deducted tax at the specified rates from the sale consideration to be paid. In coming to this view of the matter, we find support from the decision of the Hon'ble Apex Court in the case of Transmission Corporation of A.P. Ltd. reported in 239 ITR 587 wherein the Hon'ble Court has held -

> *"the purpose of sub-section(1) of section 195 is to see that on the sum which is chargeable under section 4 of the Act, for levy and collection of income tax, the payer should deduct income tax thereon at the rates in force, if the amount is to be paid to a non-resident. The said provision is for tentative deduction of income tax thereon subject to regular assessment and by the deduction of income tax, the rights of the parties are not, in any manner, adversely affected. Further, the rights of the payee or recipient are fully safeguarded under section 195(2), 195(3) and 197. The only thing which is required to be done is to file an application for determination by the Assessing Officer that such sum would not be chargeable to tax in the case of the recipient, or for determination of the appropriate proportion of such sum so chargeable, or for grant of a certificate authorizing the recipient to receive the amount without deduction of tax, or deduction of income tax at any lower rate. On such determination, tax at the appropriate rate could be deducted at the source. If no such application is filed, income tax on such sum is to be deducted and it is the statutory obligation of the person responsible for paying such 'sum' to deduct tax thereon before making payment."*

The Hon'ble Apex Court has held that if the assessee failed to make an application under section 195(2) r.w.s 197 of the Act to the Assessing Officer for lower deduction of tax, then income tax on such 'sum' is to be deducted and it is the statutory obligation of the person

responsible for making such payment of such 'sum' to deduct tax thereon before making payment. In the instant case of the assessee, the legal position is clear in as much as not having made the application under section 197 r.w.s. 195 of the Act to the Assessing Officer for lower or no deduction of tax, he was statutorily duty bound to have deducted tax at the specified rate on the 'sum' i.e. the sale consideration, before making payment to the seller who was an NRI. Consequently, the assessee's claim that TDS was to have been made by him on the Long Term Capital Gains which he worked out at 20% of Rs. 9,29,793 does not hold any water. In this view of the matter, we are of the considered opinion that the quantification of the TDS deductible by the assessee under section 195 of the Act was correctly made by the Assessing Officer under section 201(1) of the Act and rightly upheld by the learned CIT (Appeals) at Rs. 13,82,870 being 20.4% of the sale consideration of Rs. 61,62,500 and consequently dismiss this ground of the assessee.

8.1 In the ground raised at S.No.5, the assessee had contended that the learned CIT (Appeals) was wrong in concluding that demand could be quantified under section 201(1) of the Act when the said provision only deems an assessee to be in default. Rather, the learned counsel for the assessee argued that, the quantification of demand ought to have been made under section 221 of the Act in penal proceedings. The learned counsel for the assessee also reiterated the submissions made before the learned CIT (Appeals).

8.2 The learned Departmental Representative on her part placed reliance on the finding of the learned CIT (Appeals) at para 8.1 on page 7 of his order wherein he held the Assessing Officer as competent to raise demand under section 201(1) r.w.s. 156 of the Act holding the assessee default under section 195 of the Act.

8.3 We have heard both parties and carefully perused and considered the material on record. The provisions of section201 of the Act read as under :

*"**201.**[(1) Where any person, including the principal officer of a company,—*

(a) who is required to deduct any sum in accordance with the provisions of this Act; or

(b) referred to in sub-section (1A) of section 192, being an employer,

does not deduct, or does not pay, or after so deducting fails to pay, the whole or any part of the tax, as required by or under this Act, then, such person, shall, without prejudice to any other consequences which he may incur, be deemed to be an assessee in default in respect of such tax:

***[Provided** that any person, including the principal officer of a company, who fails to deduct the whole or any part of the tax in accordance with the provisions of this Chapter on the sum paid to a resident or on the sum credited to the account of a resident shall not be deemed to be an assessee in default in respect of such tax if such resident—*

(i) has furnished his return of income under section 139;

(ii) has taken into account such sum for computing income in such return of income; and

(iii) has paid the tax due on the income declared by him in such return of income, and the person furnishes a certificate to this effect from an accountant in such form as may be prescribed:]

***Provided [further]** that no penalty shall be charged under section 221 from such person, unless the Assessing Officer is satisfied that such person, without good and sufficient reasons, has failed to deduct and pay such tax.]*

[(1A) Without prejudice to the provisions of sub-section (1), if any such person, principal officer or company as is referred to in that sub-section does not deduct the whole or any part of the tax or after deducting fails to pay the tax as required by or under this Act, he or it shall be liable to pay simple interest,—

(i) at one per cent for every month or part of a month on the amount of such tax from the date on which such tax was deductible to the date on which such tax is deducted; and

(ii) at one and one-half per cent for every month or part of a month on the amount of such tax from the date on which such tax was deducted to the date on which such tax is actually paid,

and such interest shall be paid before furnishing the statement in accordance with the provisions of sub-section (3) of section 200:"

A plain reading of the provisions of section 201 of the Act clearly indicate that it is consequential and gets activated the moment an assessee liable to deduct tax under the Act fails to either deduct or pay the same at source. The learned CIT (Appeals) has examined this issue at length and found that the issue was discussed by the Hon'ble High Court of Karnataka in the case of CIT Vs. Samsung Electronics reported in 320 ITR 209. The Hon'ble Court answered the question raised by the assessee while observing as under :

" In order to ascertain as to whether there is any scope for relieving the resident payer totally from the obligation of deduction or even partially, an answer for that can be obtained only by going through the procedure envisaged under section 195(2) of the Act and on making an application in this regard. Section 201 is a provision which springs into action as a consequential measure in situations of the assessee failing either to deduct or to pay. An erroneous order and demand being raised by the Assessing Officer under section 201 of the Act, such as an incorrect description of the resident payer or incorrect computation of the amount to be deducted from out of the payment made by the resident payer either by employing a wrong percentage for deduction, at variance with the rate as indicated in the Finance Act or such arithmetical or factual errors committed by the Assessing Officer, without involving the question of actual determination of the tax liability of the non-resident, etc., alone can constitute the subject matter for appeal under section 246A(1)(ha) of the Act. An appeal under section246A(1)(ha) of the Act to the first appellate authority against a demand notice / order under section 201 of the Act cannot serve the purpose of seeking correction of the demand / order on the premise that the receipt in the hands of the non-recipient was getting out of the net of taxation under the Act due to one or other reason."

In view of the observation of the Hon'ble Court in the case of Samsung Electronics (supra), we are of the view that the Assessing Officer is competent to quantify and raise demand under

section 201 of the Act and issue notice of demand under section 156 of the Act the moment the assessee failed to deduct tax at source at the specified rate from the sale consideration of Rs. 62,61,500 before making payment of the same to the seller who is an NRI in the relevant period.

8.4 Further, we also do not agree with the proposition put forwarded by the assessee, that the Assessing Officer ought to have quantified the demand under the provisions of section 221 of the Act and not under section 201(1) of the Act. As already held by us, the Assessing Officer has rightly raised the demand under section 201(1) of the Act as soon as the assessee defaulted in making tax deduction under section 195 of the Act from out of the 'sum' i.e. the sale consideration. A perusal of section 201 of the Act will clarify that the reference to section 221 of the Act therein is in regard to the charging of penalty there under only if the Assessing Officer is satisfied that such person has failed to deduct tax without good and sufficient reasons. Section 221 of the Act is only in respect of penalty payable when tax is in default and does not mandate that tax demand for defaults be raised under this section. We, therefore, dismiss this ground of the assessee.

9. In the result, the assessee's appeal in ITA No.1313/Bang/2010 is dismissed.

ITA No.1076/Bang/2012

10. The grounds raised by the assessee in this appeal are as under :

" 1. The orders of the LAO and LAA are bad in law.
2. The LAA erred in confirming the action of the LAO in levying interest under section 201(1A).
3. The LAA erred in confirming the interest levy under section 201(1A) of Rs.5,80,805 levied by the LAO."

11. The ground raised at S.No.1 being general in nature, no adjudication is called for thereon.

12.1 The grounds raised at S.Nos.2 & 3 challenge the action of the Assessing Officer in charging of interest of Rs. 5,80,805 under section 201(1A) of the Act. These grounds were reiterated by the learned counsel for the assessee.

12.2 The learned Departmental Representative supported the orders of the authorities below and sought dismissal of the assessee's grounds.

12.3 We have heard both parties and carefully perused and considered the material on record and the provisions of section 201(1A) of the Act. The action of the Assessing Officer in charging the assessee, interest under section 201(1A) is consequent to the quantification of tax demand under section 201(1) r.w.s. 195 of the Act and is chargeable in respect of any person who has failed to deduct the whole or part of any tax at the rates and period specified therein. We, therefore, uphold the Assessing Officer's action of charging of interest under section 201(1A) of the Act.

12.4 In respect of the quantification of interest at Rs.5,80,805, we find from the record that the learned CIT (Appeals) has already addressed this issue at para 9 on page 8 of his order in which he has directed the Assessing Officer to verify the assessee's claim of payment of taxes to the extent of Rs. 2,61,764 on 24.10.2009 out of demand of Rs. 13,82,820 and rework the interest chargeable under section 201(1A) of the Act. As no submissions have been

made with regard to any error by the learned CIT (Appeals) in his order, the assessee's grounds on this issue are dismissed as infructuous.

13. In the result, the assessee's appeal in ITA 1076/Bang/2012 is dismissed.

Order pronounced in the open court on 28.09.2012.

Sd/-	Sd/-
(N.V. VASUDEVAN)	**(JASON P BOAZ)**
Judicial Member	Accountant Member

Bangalore,
Dated: 28.09.2012.

*Reddy gp

Copy to :

1. Appellant
2. Respondent
3. C.I.T.
4. CIT(A)
5. DR, - B Bench.
6. Guard File.

(True copy) By Order

Sr. Private Secretary, ITAT, Bangalore

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