

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI 'A' BENCH
BEFORE SHRI R.K.GUPTA, JM SHRI A.N. PAHUJA, AM

ITA no.4411/Del/2009 Assessment year: 2005-06		
Bright India Body Builders 11, Surat Nagar G.T.Karnal Road New Delhi	V/s.	ITO, Ward-20(4), Vikas Bhawan , I.P. Estate, New Delhi
[PAN : AAafb4067G]		

(Appellant)		(Respondent)
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Assessee by	Sh. . Vikram Kapoor,, AR
Revenue by	Mrs. Anusha Khurana,DR

Date of hearing	09-08-2012
Date of pronouncement	05-10-2012

ORDER

A.N.Pahuja:- This appeal filed on 18.11.2009 by the assessee against an order dated 31-08-2009 of the Id. CIT(A)-XXII, New Delhi, raises the following grounds :-

1. *“Whether in the facts and in the circumstances of the case the Ld. CIT(A) was justified in sustaining the penalty as imposed by the I.T.O U/s 271(1)(c) of the Act.*
2. *In the facts and in the circumstances of the case, it is most humbly prayed that the order imposing the penalty may kindly be cancelled.”*

2. Facts, in brief, as per relevant orders are that assessment in this case was completed on a loss of ₹22,62,919/- in pursuance to return filed on 31-10-2005, declaring nil income. The additions of ₹31,08,400/- made by the Assessing Officer[AO in short] were set off against b/s loss of ₹53,71,319/- .Inter alia, an amount of ₹ 30,00,000/- ,comprising ₹.20,00,000/- on account of capital introduced in the name of Sh. Sohan Singh and ₹10,00,000/- introduced in the

name of Sh. Swarnjit Singh was added to the income, the assessee having failed to explain the source of said amount of Rs. 30,00,000/- introduced in cash in the name of aforesaid two partners. To a query by the AO vide ordersheet entry dated 12.3.2007, the assessee did not explain the source of aforesaid cash introduced in the name of partners and instead surrendered the amount to tax on 30-03-2007. Accordingly, the AO added the amount and initiated penalty proceedings u/s 271(1)(c) of the Income-tax Act ,1961[hereinafter referred to as the 'Act'] for concealment of particulars of income. The assessee did not file any appeal against the findings of the AO. Subsequently, in response to a show cause notice, the assessee replied vide letter dated 20.8.2009 filed on 17-09-2007 as under:-

"3. The most illustrative legal position in such cases is that when the returned and assessed income is NIL, and no tax liability is created despite several additions, penalty U/s 271(1)(c) is not impossible.

4. That as stated above, despite this, the income assessed is at NIL rather, allows brought forward losses to be carried forward to next year as stated hereinabove.

5. The notwithstanding stated hereinabove, the Assessing Officer in this case has failed to record its satisfaction and in this connection, kindly refer to section 271(1)(c) of the Act, the extracts of the same are given below:-

"271(1) if the Assessing Officer or the Commissioner (Appeals) is satisfied that any person:-

(c) has concealed the particulars of his income or furnished inaccurate particulars of such income."

6. This is the strict requirement of law, as to the recording of satisfaction as to why the penalty proceedings have to be initiated and this is not present in the present case.

7, In this connection, our own ,High Court(Delhi) as reported in-

i) Diwan Enterprises vs. CIT(ITR Vol.246 Page 571)

ii) CIT vs. Ram Commercial Enterprises(246 ITR 568),clearly demonstrate the legal position

Copies of the above judgments are enclosed.

8. That in yet another case,Prithpal Singh Vs. CIT, The Hon'ble Supreme Court of India have taken the view that penalty can not be imposed , if the return income and assessed income is nil"

2.1. However, the AO did not accept the submissions of the assessee and imposed a penalty of ₹10,97,700/- on the tax sought to be evaded on the

aforesaid amount of ₹30,00,000/- relying, inter alia, on the provisions of Explanation 4 to section 271(1)(c) of the Act.

3. On appeal, the Id. CIT(A) upheld the findings of the AO in the following para:-

“I have carefully considered the submissions made on behalf of the appellant and perused facts and circumstances of the case. The main plea of the assessee is that the addition to the capital account is made by the partners, so this cannot be added to the income of the firm and as there is no concealment on the part of the firm. Secondly, the assessed income despite additions is nil (because of carry forward losses) and the tax could not be levied, hence penalty was not leviable. The argument put forth does not hold good because the cash amount is found credited in the books of account of the firm in the name of partners for which no explanation offered and subsequently surrendered as unexplained credit. The ultimate beneficiary of this deposit is the firm hence A.O had validly treated this as concealed income of the firm u/s 68 of Income Tax Act, 1961 and not of partners. In so far as resultant nil tax effect was concerned, it did not absolve from levy of penalty u/s 271(1)(c). The submission made on behalf of the assessee is misleading. The explanation-4 of section 271(1)(c) defines the amount sought to be evaded. This included the concealment of income or furnishing inaccurate particulars of income which has the effect of reducing losses. The penalty can be levied for concealing income or furnishing inaccurate particulars of income in loss cases also where there is no tax. I hold that the assessee had concealed the income and he was caught by the A.O. I uphold the penalty of ₹10,97,700/- levied on assessee u/s 271(1)(c) read with section 274.”

4.. The assessee is now in appeal before us against the aforesaid findings of the Id. CIT(A) The Id. AR on behalf of the assessee reiterated their submissions before the Id. CIT(A) while referring to Para 11 of the assessment order and further submitted that the assessee was doing the business of transportation and body building of vehicles and some amount was introduced by way of capital. To a query by the Bench , the Id. AR submitted that no explanation regarding source of cash introduced in the name of partners was submitted and

instead the amount was surrendered to tax in the hands of the firm. On the other hand, the Id. DR supported the findings of the Id. CIT(A).

5. We have heard both the parties and gone through the facts of the case. Admittedly, the assessee did not discharge the onus regarding credit of cash in the name of two partners in the books of the firm; instead, in response to a query by the AO, seeking evidence in support of aforesaid cash, the assessee surrendered to tax the amount of ₹30 lacs on 30.3.2007. Accordingly, the AO completed the assesment and initiated penalty proceedings u/s 271(1)(c) of the Act. Subsequently, in response to a showcause notice before levy of penalty, the assessee did not explain the source of cash introduced in the name of two partners nor submitted any further explanation ,establishing their bonafide. Apparently, the assessee did not improve upon his case in the penalty proceedings. In any case, the AO did not accept the submissions of the assessee and imposed a penalty of ₹10,97,700/- u/s 271(1)(c) of the Act. Before the Id. CIT(A) or even before us, no attempt was made to establishing the source of aforesaid cash. Before proceeding further, we may have a look at the relevant provisions of section 271(1)(c) of the Act, which read as under:

“271.Failure to furnish returns, comply with notices, concealment of income, etc.

(1) If the Assessing Officer or the Commissioner (Appeals) or the Commissioner in the course of any proceedings under this Act, is satisfied that any person-

*.....
(c) has concealed the particulars of his income or furnished inaccurate particulars of such income,
he may direct that such person shall pay by way of penalty,-*

(iii) in the cases referred to in clause (c) , in addition to any tax payable by him, a sum which shall not be less than, but which shall not exceed three times, the amount of tax sought to be evaded by reason of the concealment of particulars of his income or the furnishing of inaccurate particulars of such income

Explanation 1.-Where in respect of any facts material to the computation of the total income of any person under this Act,-

(A) such person fails to offer an explanation or offers an explanation which is found by the Assessing Officer or the Deputy Commissioner (Appeals) or the Commissioner (Appeals) to be false, or

(B) such person offers an explanation which he is not able to substantiate and fails to prove that such explanation is bonafide and that all the facts relating to the same and material to the computation of his total income have been disclosed by him, then, the amount added or disallowed in computing the total income of such person as a result thereof shall, for the purposes of clause (c) of this sub-section, be deemed to represent the income in respect of which particulars have been concealed.

5.1 As is evident from the aforesaid cl. (c) of s. 271(1) of the Act, the words used are 'has concealed the particulars of his income' or furnished 'inaccurate particulars of such income'. Thus, both in case of concealment and inaccuracy, the phrase 'particulars of income' has been used. The legislature has not used the words 'concealed his income'. From this it would be apparent that penal provision would operate when there is a failure to disclose fully or truly all the particulars. The words 'particulars of income' refer to the facts which lead to the correct computation of income in accordance with the provisions of the Act. So when any fact material to the determination of an item as income or material to the correct computation is not filed or that which is filed is not accurate, then the assessee would be liable to penalty under s. 271(1)(c) of the Act. The expression 'has concealed the particulars of income' and 'has furnished inaccurate particulars of income' have not been defined either in section 271 or elsewhere in the Act. However, notwithstanding the difference in the two circumstances, it is now well established that they lead to the same effect namely, keeping

off a certain portion of the income from the return. According to Law Lexicon, the word "conceal" means:

"to hide or keep secret. The word 'conceal' is con+celare which implies to hide. It means to hide or withdraw from observation; to cover or keep from sight; to prevent the discovery of ; to withhold knowledge of. The offence of concealment is, thus, a direct attempt to hide an item of income or a portion thereof from the knowledge of the income-tax authorities."

In Webster's Dictionary, "inaccurate" has been defined as :
"not accurate, not exact or correct; not according to truth; erroneous ; as an inaccurate statement, copy or transcript."

5.2 If the disclosure of facts is incorrect or false to the knowledge of the assessee and it is established, then such disclosure cannot take it out from the purview of the act of concealment of particulars or furnishing inaccurate particulars thereof for the purpose of levy of penalty. The penalty u/s 271(1)(c) of the Act is leviable if the AO is satisfied in the course of any proceedings under this Act that any person has concealed the particulars of his income or furnished inaccurate particulars of such income. In this context, Hon'ble Gujrat High Court in the case of AM Shah & Co. vs. CIT,238 ITR 415(Guj) observed that

" there cannot be a straight jacket formula for detection of these defaults of concealment or of furnishing inaccurate particulars of income and indeed concealment of particulars of income and inaccurate particulars of income may at times overlap, as for example when half of the income under a particular head is not at all disclosed, that would be concealed to that extent while the remaining half which is in fact disclosed would, not being his complete disclosure amount to inaccurate particulars of income as regards that constituent item of the return. By the very nature of the assessment proceedings the ITO while ascertaining the total income chargeable to tax would be in a position to detect the specific or definite particulars of income concealed or of which false particulars are furnished. Where in the constituents of income returned, such specific or definite particulars of income are detected as concealed, then even in the total income figure to that extent they reflect, it would amount to concealment to that extent. In the same way where specific and definite particulars of income are detected as

inaccurate, then such figure will also make the total income inaccurate in particulars to the extent it does not include such income. Whether it be a case of only concealment or of only inaccuracy or both, the particulars of income so vitiated would be specific and definite and be known in the assessment proceedings by the ITO, who on being satisfied about each concealment or inaccuracy of particulars of income would be in a position to initiate the penalty proceedings on one or both of the grounds of default as may have been specifically and directly detected. The opportunity of hearing given by the notice under section 271(1)(c), obviously is against such concealment and inaccuracy as is detected in the assessment proceedings”.

5.3. Indisputably, as a result of enquiries made by the AO, the assessee did not furnish any evidence of cash deposited in the books of the firm in the name of aforesaid two partners and instead surrendered the amount as income of the year under consideration. In the course of penalty proceedings, the assessee did not bring any material before the AO to rebut the inferences drawn by the AO in the course of assessment proceedings. In terms of provisions of sec. 271(1)(c) of the Act read with explanation 1 thereto and the judicial pronouncements in the case of B.A. Balasubramaniam & Bros. Co. v. CIT [1999] 157 CTR 556(SC), CIT v. B.A. Balasubramaniam & Bros. [1984] 40 CTR (Mad.)/[1985] 152 ITR 529 (Mad.), CIT v. Mussadilal Ram Bharose [1987] 60 CTR (SC) 34/[1987] 165 ITR 14 (SC); TC 50 R. 474; CIT v. K.R. Sadayappan [1990] 86 CTR (SC) 120; [1990] 185 ITR 49 (SC); TC 50 R. 795, Addl. CIT v. Jeevan Lal Sah [1994] 117 CTR (SC) 130; [1994] 205 ITR 244 (SC); TC 50 R. 973 and K.P.Madhusudanan vs. CIT, 251 ITR 99(SC), it is well established that whenever there is difference between the returned and assessed income, there is inference of concealment. The explanation 1 to sec. 271(1)(c) of the Act raises a presumption that can be rebutted by the assessee with reference to facts of the case. Thus, the onus is on the assessee to rebut the inference of concealment. The absence of explanation itself would

attract penalty. In the case of *New Bijli Foundry vs. CIT*, 135 ITR 593, Hon'ble Punjab and Haryana High Court have held that the findings recorded in the assessment proceedings are certainly relevant in the penalty proceedings. In the absence of any fresh material during the course of penalty proceedings, specially when the assessee failed to establish that the aforesaid findings of the AO during the course of assessment proceedings were based on improper facts or wrong appreciation of the facts, we are afraid that in the penalty proceedings we are unable to take a different view. The onus laid down upon the assessee to rebut the presumption raised under explanation 1 would not be discharged by any fantastic or fanciful explanation. It is not the law that any and every explanation has to be accepted. In the absence of any explanation regarding source of cash, apparently the assessee miserably failed to discharge the onus laid down in this explanation. In such circumstances, we have no hesitation in upholding the levy of penalty.

5.4 We find that the legal position is squarely covered by the decision of the Hon'ble Apex Court in *K.P. Madhusudanan v. CIT* [2001] 251 ITR 99, wherein, the Hon'ble Court affirmed the decision of the Kerala High Court in *CIT v. K.P. Madhusudanan* [2000] 246 ITR 218. Considering the effect of the addition of the Explanation to section 271(1) of the Act and the amendment to section 271(1)(c) of the Act by deletion of the word "deliberately", the Hon'ble Kerala High Court came to the conclusion that penalty was liable to be imposed in a case where the assessee could offer no acceptable explanation for the income not disclosed or the inaccurate particulars he had furnished in his return, had to be examined and if found unacceptable, penalty was liable to be imposed. The Hon'ble Kerala High Court observed as follows:

"Section 271(1)(c) of the Income-tax Act, 1961, is attracted where, in the course of any proceedings under the Act, the Assessing Officer or the first appellate authority is satisfied that: (a) any person has concealed the particulars of his income; or (b) has furnished inaccurate particulars of such income. The expressions 'has concealed' and 'has furnished inaccurate particulars' have not been defined either in the section or elsewhere in the Act. However, notwithstanding differences in the two circumstances, they lead to the same effect, viz., keeping off a certain portion of income. The former is direct while the latter may be indirect in its execution.

A conspectus of the Explanation added by the Finance Act, 1964, and the subsequent substituted Explanations makes it clear that the statute visualized the assessment proceedings and penalty proceedings to be wholly distinct and independent of each other. In essence, the Explanation (both after 1964 and 1976) is a rule of evidence. Presumptions which are rebuttable in nature are available to be drawn. The initial burden of discharging the onus of rebuttal is on the assessee. Explanation 1 automatically comes into operation when, in respect of any facts material to the computation of total income of any person, there is failure to offer an explanation or an explanation is offered which is found to be false by the Assessing Officer or the first appellate authority, or an explanation is offered which is not substantiated. In such a case, the amount added or disallowed in computing the total income is deemed to represent the income in respect of which particulars have been concealed. As per the provision of Explanation 1, the onus to establish that the explanation offered was bona fide and all facts relating to the same and material to the computation of his income have been disclosed by him will be on the person charged with concealment. The Assessing Officer is not obliged to intimate the assessee that Explanation 1 to section 271(1)(c) is proposed to be applied. The scheme of the provisions does not provide for such a requirement either directly or inferentially. In Sir Shadilal's case [1987] 168 ITR 705, what the Supreme Court observed was that there may be several reasons for which the assessee may have offered an amount for addition, but that itself is not sufficient to infer concealment. It has not laid down as a rule of general application that whenever such is the case, penalty cannot be imposed. On the contrary, in such cases also the assessee is required to discharge the burden placed by the Explanation appended to section 271(1)(c). In case an explanation is offered, the Assessing Officer is to examine it and find out whether the assessee has been able to establish that there was no concealment.

Held, that, in the case at hand, no explanation worth the name was offered by the assessee. The statement made by the assessee was to the effect that hand loans were obtained which were intended to be refunded immediately and, therefore, the entries were not made, but, later on, the arrangement did not work out. Therefore, the amount was offered for taxation. There was a clear admission that the entries were not made on the relevant dates. It was not a case where entries were made on the relevant dates and the source of money was omitted. The entries on the contrary were made on dates when there was sufficient cash balance. The intention to hide the actual state of affairs was clear. The explanation offered was fanciful and vague. The imposition of penalty was valid and the Tribunal erred in cancelling it."

5.5 Hon'ble Supreme court in the case of K.P.Madhusudanan vs. CIT,251 ITR 99(SC) while affirming the aforesaid view held that

"We find it difficult to accept as correct the two judgments aforementioned. The Explanation to section 271(1)(c) is a part of section 271. When the Income-tax Officer or the Appellate Assistant Commissioner issues to an assessee a notice under section 271, he makes the assessee aware that the provisions thereof are to be used against him. These provisions include the Explanation. By reason of the Explanation, where the total income returned by the assessee is less than 80 per cent. of the total income assessed under section 143 or 144 or 147, reduced to the extent therein provided, the assessee is deemed to have concealed the particulars of his income or furnished inaccurate particulars thereof, unless he proves that the failure to return the correct income did not arise from any fraud or neglect on his part. The assessee is, therefore, by virtue of the notice under section 271 put to notice that if he does not prove, in the circumstances stated in the Explanation, that his failure to return his correct income was not due to fraud or neglect, he shall be deemed to have concealed the particulars of his income or furnished inaccurate particulars thereof and, consequently, be liable to the penalty provided by that section. No express invocation of the Explanation to section 271 in the notice under section 271 is, in our view, necessary before the provisions of the Explanation therein are applied. The High Court at Bombay was, therefore, in error in the view that it took and the Division Bench in the impugned judgment was right."

5.6 Therefore, in view of the facts and circumstances and in the light of above noted authoritative pronouncements, when the assessee failed to discharge the onus laid down upon him in terms of explanation 1 to section 271(1)(c) of the Act and nor even attempted to explain the source of cash credited in the books of the firm in the name of aforesaid two partners even during the penalty proceedings , we have no option but to uphold the findings of the Id. CIT(A), confirming the levy of penalty .Even otherwise the breach of civil obligation which attracts a penalty under the provisions of an Act would immediately attract the levy of penalty irrespective of the fact whether the contravention was made by the defaulter with any guilty intention or not, vide Chairman, SEBI v. Shriram Mutual Fund [2006] 131 Comp Cas 591 (SC) ; [2006] 5 SCC 361. This view has been reiterated by the Hon'ble Supreme Court in their decision dated 29.9.2008 in the case of Union of India and others Vs. Dharmendra Textile Processors and others, in civil appeal nos.10289-10303 of 2003. Blameworthiness attached to the assessee with reference to the original return cannot be avoided by accepting the addition proposed by the AO after concealment was detected by the assessing authority. Where the surrender of income was not voluntary, but was as a result of detection by the assessing authority, penalty cannot be avoided. The very word 'omission' connotes an intentional act. The factual position is the surrender was a veiled attempt to present a mitigating circumstance. That being the position, the surrender of concealed income does not constitute a mitigating circumstance and penalty has been rightly levied. This view is supported by decision in PC Joseph & Bros.vs. CIT,158 CTR 104(Ker)

5.7 In the instant case, the assessee claimed before the AO and the Id. CIT(A) that there was no tax liability in their case and therefore, penalty could not be levied and relied upon decision of Hon'ble Apex Court in Pritpal Singh(supra) This submission of the assessee is contrary to the provisions of explanation 4 to

sec. 271(1)(c) of the Act and the decision of the Hon'ble Apex Court in Gold Coin Health Food (P) Ltd (2008) 172 Taxman 386 (SC) overruled the decision in Pritpal Singh(supra). In the absence of any evidence of source of cash, the assessee had no alternative but to surrender the amount introduced in cash in the books of the firm in the name of two partners. Apparently, only when the assessee was cornered , the assessee surrendered the amount .We are of the opinion that the surrender was not at all voluntary. Here ,we may have a look at the meaning of word ' Voluntary.' The meaning of word "Voluntarily" has been deliberated upon by the Hon'ble Allahabad High Court in the case of CIT vs. Shri Rakesh Suri reported in 2010-TIOL-357-HC-ALL-IT as under:-

"41. A Full Bench of the Allahabad High Court in the case reported in (1998) 230 ITR 855:Bhairav Lal Verma Versus Union of India, while interpreting the word 'voluntarily' given in Section 273(A) of the Act held that voluntarily means out of free will without any compulsion. When the assessee concealed the incriminating material with regard to income so disclosed cannot be held to be voluntarily. It shall be appropriate to reproduce the relevant portion from the judgment of Bhairav Lal Verma (supra) as under:

"The position thus settled is that the word "voluntarily" in section 273A of the Act means out of free will without any compulsion. Disclosure of concealed income after the Department has seized the incriminating material with regard to the income so disclosed, cannot be voluntary disclosure, because it was made under the constraint of exposure to adverse action by the Department. But it cannot be held as a principle of law that the disclosure of income made after the search/raid cannot be voluntary. It is a question which has to be decided by the Department in each case on the basis of the material on the record. If on record there is incriminating material with regard to the disclosed income, the disclosure cannot be voluntary. But if the Department has no incriminating material with regard to the income disclosed, the disclosure is liable to be treated as voluntary having been made without any compulsion or constraint of exposure to adverse action by the Department. In a case where the assessee has disclosed not only the income regarding which the Department has incriminating material, but has also disclosed the income with regard to which no incriminating material was seized by the Department, the disclosure of the income with regard to which the Department has no incriminating material, is liable to be treated as voluntary. For example, if

an assessee is having five accounts and the Department has incriminating material with regard to one of those accounts only, the disclosure of income relating to four accounts with regard to which the Department has no incriminating material, is voluntary, because it was made without any constraint or compulsion, even though the disclosure of the income relating to the account regarding which the Department has incriminating material, is liable to be treated as non voluntary.”

5.8 From the said decision it is, thus, clear that voluntarily means out of free will without any compulsion. When the assessee concealed incriminating material in the form of transactions of cash in the name of two partners, surrender cannot held to be voluntarily. Hon'ble jurisdictional High Court in Jaswant Rai & Another vs. CBDT,133 ITR 19(Del.) held that the subsequent act of disclosure of an income would not make any difference and it cannot be said that the assessee had not concealed particulars of their income or had not furnished inaccurate particulars of such income. Following the view taken in the aforesaid decision of Hon'ble Allahabad High Court in Rakesh Suri(supra), a co-ordinate Bench in Trivium Power Engineers P. Ltd. v. Income-tax Officer,5 ITR(AT)347(Del.)upheld the levy of penalty u/s 271(1)(c) of the Act on the amount surrendered on accounts of unsecured loans in cash from various persons. In the instant case also the assessee's explanation has not been found to be bona fide and it failed to furnish all relevant material particulars relating to the concealed income and to discharge its burden that lay upon it under Explanation 1 to section 271(1)(c) of the Act.

6. A very heavy onus is placed on the assessee to explain the difference between the assessed income and returned income and the assessee in the instant case did not discharge the said onus. In the light of the discussion made above and conduct of the assessee, it is thus clear that all the material facts and particulars relating to the assessee's computation of income were never disclosed by the assessee, and it is further clear that the assessee did not offer any cogent explanation at all before the AO during the assessment proceedings and even during the penalty proceedings, in respect of the aforesaid amount of

₹30 lacs credited in the books of the assessee, which amount was later surrendered by the assessee as income of the year under consideration. In these circumstances and in the light of decisions of the Hon'ble Supreme Court and jurisdictional High Court referred to above, we are of the opinion that the assessee has not been able to discharge the burden that lay upon them by Explanation 1 to s. 271(1)(c) of the Act. Therefore, we have no hesitation in upholding the order of the Id. CIT(A) in confirming the penalty imposed by the AO under s. 271(1)(c) of the Act . Consequently, grounds raised in the appeal are dismissed.

7 No other plea or argument was made before us.

8.. In the result, appeal is dismissed.

Sd/-
(R.K.GUPTA)
JUDICIAL MEMBER

Sd/-
(A.N.PAHUJA)
ACCOUNTANT MEMBER

Amit Kumar

Copy forwarded to:

1. Assessee
2. ITO, Ward-20(4), Vikas Bhawan ,I.P. Estate, New Delhi
3. CIT concerned
4. CIT(Appeals)-XXII,New Delhi
5. DR: ITAT A Bench,New Delhi
6. Guard File.

ASSISTANT REGISTRAR
ITAT, NEW DELHI