

**IN THE INCOME TAX APPELLATE TRIBUNAL “ D ” BENCH, AHMEDABAD
(BEFORESHRI ANIL CHATURVEDI, A.M. & SHRI KUL BHARAT, J.M.)**

**I.T. A. No.771/AHD/2014
(Assessment Year: 2009-10)**

Allscripts (India) Private Ltd. (Formerly Known Eclipsys ((India)Pvt. Ltd. 10 th & 11 th Floor, Atlantis Heights Dr.Vikram Sarabhai Road Vadodora 390023 (Appellant)	V/S	The D.C.I.T Circle-1(1), Baroda (Respondent)
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PAN: AACCM2641J

Appellant by : Shri Dhanesh Bafna, A.R. Respondent by : Shri Vimalendu Verma, CIT/DR

(आदेश)/ORDER

Date of hearing : 08-05-2015
Date of Pronouncement : -06-2015

PER SHRI ANIL CHATURVEDI,A.M.

1. This appeal filed by the Assessee is against the order dated 13.02.2014 of DCIT passed u/s. 143(3) r.w.s. 144C of the Act for A.Y. 2009-10.
2. The relevant facts as culled out from the material on record are as under.
3. Assessee is a company stated to be engaged in providing captive software development services to its Associate Enterprise (AE) Eclipsys USA. Assessee electronically filed its return of income for A.Y. 2009-10 on 29.09.2009 declaring total income of Rs. 1,98,18,930/-. Thereafter Assessee

revised its return of income on 23.07.2010 declaring total income at Rs. 5,42,868/- by claiming deduction u/s. 10AA. The case was selected for scrutiny and notice u/s. 143(2) of the Act was served on the Assessee. During the course of assessment proceedings on perusing Form No. 3CEB that was filed by Assessee, A.O noticed that Assessee had entered into international transactions whose value exceeded Rs. 15 crore and therefore reference u/s. 92CA(1) of the Act was made to Addl. CIT (TPO) for determination of Arms Length Price (ALP). Accordingly order u/s. 92CA(3) dated 18.01.2013 was made by TPO by making an upward adjustment in Arms Length Price (ALP) and by virtue of which an amount of Rs. 11,09,37,862/- was added to the total income of the Assessee. Thereafter a draft order was passed u/s. 143(3) r.w.s. 144C(1) r.w.s. 92CA(3) on 15.03.2013 by making transfer pricing adjustment of Rs. 11,09,37,862/- against which Assessee preferred the reference before Dispute Resolution Panel (DRP). Hon'ble DRP passed order u/s. 144C(5) r.w.s. 144C(8) on 26.12.2013 wherein the TPO was directed to verify the facts and also include some companies as comparables. Pursuant to the directions of DRP, A.O on 05.02.2014 after giving effect to DRP's direction revised the adjustment at Rs. 4,12,15,474/- and accordingly vide order dated 13.02.2014 that was passed u/s. 143(3) r.w.s. 144C(5) r.w.s. 144C(8) r.w.s. 144C(13) r.w.s. 92CA(3) of the Act the total income of the Assessee was determined at Rs. 4,17,58,342/-. Aggrieved by the aforesaid order of A.O, Assessee is now in appeal before us and has raised the following ground;-

1. The Ld Assessing Officer ('AO') pursuant to the directions of the Ld. Dispute Resolution Panel ('DRP') erred in rejecting the benchmarking approach adopted/contemporaneous documentation maintained by the appellant and thereby making a transfer pricing adjustment of Rs. 4,12,15,474 to the income of the appellant by holding that the international transaction of provision of software development services

of the appellant does not satisfy the arm's length principle envisaged under the Income-tax Act, 1961 ('the Act').

2. On the facts and in the circumstances of the case, the Ld. AO/DRP erred in modifying the set of comparable companies identified by the appellant in its Transfer Pricing Study Report for provision of software development services. In doing so, the Ld AO/DRP specifically erred in:

2.1 conducting a fresh search for comparables (by applying certain additional quantitative/qualitative filters for identifying comparables) and gathering data not available in the public domain by initiating the proceedings under section 133(6) of the Act.

2.2 introducing additional companies (by conducting a fresh search) which are functionally non-comparable to the appellant's business operations and having abnormal profit margins, thereby resulting in incorrect selection of comparables.

2.3 rejecting companies functionally similar to that of the appellant's business operations and considered comparable companies by the appellant.

3. The Ld. DRP/AO erred in considering the single year data for the comparables i.e. data for FY 2008-09 only and disregarding multiple year data which was considered by the appellant in accordance with the provisions of Rule 106(4) of the Income-tax Rule, 1962 ("Rules").

4. The Ld. DRP / AO erred in not allowing an adjustment for the difference between the level of risk borne/assets employed by the comparables and the appellant as provided by the appellant, without providing any cogent reasons, and disregarding the provisions of Rules 10B(a) and (3) read with Rule 10C of the Rules. In doing so, the Ld DRP / AO erred in:

4.1 failing to capture that the appellant is a routine captive service provider as against the comparable companies selected by the Ld TPO which include entrepreneurial companies and hence an adjustment is necessary;

4.2 disregarding the provisions of Rules 10B(2) and 10B(3) read with Rule 10C of the Rules.

5. On the facts and circumstances of the case and in law, the Ld. AO ought to have considered the fact that the appellant provided all the information requested during the assessment proceedings and has neither concealed any income nor furnished any inaccurate particulars of its income. Therefore, the Ld. AO has erred in initiating the penalty proceedings under Section 271 (i)(c) of the Act.

6. The Ld. TPO/AO has erred in not disposing off the rectification application filed by the appellant for rectifying certain mistakes made by the Ld. TPO/AO in computing the revised TP adjustment workings as per the Directions passed by the Ld DRP.

4. Before us, at the outset Id. A.R. submitted that though various grounds have been raised but the only issue is with respect to transfer pricing adjustment.
5. Before us, Id. A.R. reiterated the submissions made before TPO, DRP and further submitted that during the year under review, Assessee had rendered

software services to its Associated Enterprise (AE), Eclipsys USA, and for which Assessee was remunerated on a cost plus markup basis. For determining arms length nature of the international transactions, Assessee selected Transactional Net Margin Method (TNMM) as the most appropriate method and had considered operating profit to total cost ratio as the profit level indicator (PLI) in TNMM analysis. The PLI of the company was arrived at 14.58% whereas the average PLI of the 14 comparables that were selected by the Assessee was arrived at 14.45%. Since the price charged in the international transactions by the Assessee was higher than the arithmetical mean price, the price charged in the international transactions by the Assessee was treated as at arms length by the Assessee. TPO though agreed that TNMM method was the most appropriate method but did not agree to arms length nature of the international transactions related to provision of software services as demonstrated by the Assessee in its TP study report. It was noticed by TPO that the PLI of the comparables was arrived by the Assessee by considering weighted average margin of 3 years data for F.Y. 06-07, 07-08 & 08-09 and it was seen that in none of the cases, the data for F.Y. 08-09 was used. It was also noticed that Assessee had selected 14 companies as comparables on the basis of search conducted in public data base. The filters/search applied by the Assessee were rejected by TPO and thereafter TPO disregarded the use of multiple year data for testing the markup for services rendered by Assessee, rejected certain quantitative filters applied by the Assessee and introduced certain new quantitative filter, included certain additional comparables which were not considered by the Assessee. Based on the aforesaid approach, revised set off comparables was considered by TPO and the addition on account of international transactions was made.

6. Before us, the Id. A.R. submitted that for making comparable study, TPO had included certain companies which were functionally dissimilar to the Assessee and had also disregarded the risk, adjustment workings submitted by Assessee. He further submitted that the arithmetic mean of the final set of comparables of the margins was worked out at 21.80% by the TPO as against the margin of Assessee of 14.58%. The Id. A.R. further submitted that while working out the arithmetic mean, TPO had included 2 companies as comparables namely Bodhtree Consulting Ltd. (margin of 54.39%) and E-Infochip Bangalore Ltd. (94.43%). He submitted that the aforesaid two companies which have been included by TPO needs to be excluded as they cannot be considered as comparable companies in the T.P. study. With respect to exclusion of E-Infochip Bangalore Ltd. as comparable, Id. A.R. submitted that it is a company whose activities cannot be compared with that of Assessee as E-Infochip Bangalore Ltd. was primarily engaged in software development and I.T enabled services. He pointed to the information of its activities as given in the audited Balance Sheet of the company, the copy of which was placed at page 388 of the paper book. With respect to exclusion of Bodhtree Consulting Ltd as comparable he submitted that the results of Bodhtree Consulting Ltd. cannot be considered to be as comparable because there was drastic fluctuation in the operating margin with a high of 80.15% and low of -4.46% in a period of 6 years which indicates that there could be certain extraordinary fluctuation in operating margins. He pointed to page 124 of the paper book which had the tabulated results of the company from F.Y. 05-06 to F.Y. 10-11. He submitted that the Hon'ble Bangalore Tribunal also in the case of Mindtech India Ltd. vs. DCIT (IT(TP)A No. 70/Bangalore/2014 order dated 21.08.2014) at para 16 of the order had excluded Bodhtree Consulting Ltd. from the final list of comparables. The

Id. A.R. also submitted that the Hon'ble Pune Tribunal had also in the case of PTC Software (India) Pvt. Ltd vs. DCIT (in ITA No. 336/PN/2014 order dated 31.10.2014) had excluded Bodhtree Consulting Ltd. He therefore submitted that the aforesaid 2 companies namely Bodhtree Consulting Ltd. and E-Infochip Bangalore Ltd which has been included by the TPO for comparable study be excluded as the same cannot be considered to be a comparable with the Assessee . The Id. D.R. on the other hand supported the order of A.O and Id. CIT(A).

7. We have heard the rival submissions and perused the material on record. The issue in the present case with respect to determination of ALP in the case of international transaction entered into by the Assessee. It is an undisputed fact that for determining arms length nature of international transaction Assessee had selected TNMM method as the most appropriate method which has also been accepted by the TPO as the most appropriate method. In the T.P. study carried out by TPO, fresh criteria were applied by TPO and the 2 companies, which were not considered as comparable by Assessee, were selected by TPO and their margins were applied to determine the ALP of the transaction. The 2 companies selected by TPO are Bodhtree Consulting Ltd and E-Infochip Bangalore Ltd . From the results of Bodhtree Consulting Ltd. which is placed at page 124 of the paper book it is seen that there is drastic fluctuation in the operating margins with a high of 80.15% in F.Y. 06-07 and low of -4.46% in F.Y. 10-11. We find that Special Bench of Tribunal in the case of Maersk Global Centres India Pvt. Ltd. in ITA No. 7466/Mum/2012 order dated 07.03.2014 had considered a question as to whether companies having abnormal profits should be excluded as a comparable. The Hon'ble Special Bench took the view that it has to be

shown that the high profit margin does not reflect the normal business conditions and only in such circumstances high profit margin companies can be excluded. It was further held that in such circumstances it would require further investigation to ascertain the reasons for unusually high profits and in order to establish whether the entities with such high profits can be taken as comparable or not. The relevant observation of the Bench is as under:-

"In generality, we are of the view that the answer to this question will depend on the facts and circumstances of each case inasmuch as potential comparable earning abnormally high profit margin should trigger further investigation in order to establish whether it can be taken as comparable or not. Such investigation should be to ascertain as to whether earning of high profit reflects a normal business condition or whether it is the result of some abnormal conditions prevailing in the relevant year. The profit margin earned by such entity in the immediately preceding year/s may also be taken into consideration to find out whether the high profit margin represents the normal business trend. The FAR analysis in such case may be reviewed to ensure that the potential comparable earning high profit satisfies the comparability conditions. If it is found on such investigation that the high margin profit making company does not satisfy the comparability analysis and or the high profit margin earned by it does not reflect the normal business condition, we are of the view that the high profit margin making entity should not be included in the list of comparable for the purpose of determining the arm's length price of an international transaction. Otherwise, the entity satisfying the comparability analysis with its high profit margin reflecting normal business condition should not be rejected solely on the basis of such abnormal high profit margin."

8. We find that the Bangalore Bench of Tribunal in the case of Mindtech India Pvt. Ltd. (supra) had excluded Bodhtree Consulting from the final list of comparable by holding as under:-

16. We have considered the rival submissions. The Special Bench of the ITAT in the case of Maersk Global Centres had an occasion to deal with the question as to whether high profit margin making companies should be excluded as a comparable. The Special Bench after considering several aspects held in para 88 of its order that the potential comparable companies cannot be excluded merely on the ground that their profit is abnormally high. The Special bench held that in such cases it would require further investigation to ascertain the reasons for unusually high profit and in order to establish whether the entities with such high profits can be taken as comparable or not. In the light of the aforesaid decision of the Special Bench and in view of the admitted position that the assessee follows Fixed Price Project model where revenues from software development is recognized based on software developed and billed to clients, there is a possibility of the expenditure in relation to the revenue being booked in the earlier year. The results of Bodhtree from F.Y. 2003 to 2008 excluding F.Y. 2007 as given by the learned counsel for the assessee were also perused. Perusal of the same shows, that there has been a consistent change in the operating margins. The chart filed by the Assessee in this regard is given as an annexure to this order. It appears to us that the revenue recognition method followed by the assessee is the reason for the drastic variation in the profit margins of this company. In the given circumstances, we are of the view that it would be sale to exclude Bodhtree Consulting from the final list of comparables chosen by the assessee. We hold and direct accordingly.

9. We also find that Bodhtree Consulting Ltd. as a comparable was excluded by the Pune Tribunal in the case of PTC Software (India) Pvt. Ltd (in ITA No. 336/PN/2014 order dated 31.10.2014) by holding as under;-

29. The assessee further has assailed the inclusion of Bodhtree Consulting Ltd. appearing at item No.6 in the list of comparables selected by the TPO. The said company was selected as a comparable by the TPO because in assessment year 2008-09, Bodhtree Consulting Ltd. was selected by the assessee itself. On the other hand, the objection raised by the assessee was that the current year's profits of the said company were on higher side and the same thus, was not functionally comparable. The trend of OP / TC of Bodhtree Consulting Ltd. was as under:

Particulars	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
OP / TC	13.87%	80.15%	19.89%	62.27%	33.42%	-4.46%	3.29%	-11.53%

30. The plea of the assessee before us was that admittedly it had selected the said company in the preceding year as a comparable because it was functionally comparable in the said year. However, because of the fluctuating profits shown by the assessee which varied in the range of 80.15% to -4.46%, the said company was not to be picked up as a comparable.

31. The Bangalore Bench of the Tribunal in *M/s. Mindteck (India) Ltd. (supra)* had considered the oscillating profits declared by the said concern i.e. *Bodhtree Consulting Ltd.* and held as under:-

"16. We have considered the rival submissions. The Special Bench of the ITAT in the case of *Maersk Global Centres (supra)* had an occasion to deal with the question as to whether high profit margin making companies should be excluded as a comparable. The Special Bench after considering several aspects held in para 88 of its order that the potential comparable companies cannot be excluded merely on the ground that their profit is abnormally high. The Special bench held that in such cases it would require further investigation to ascertain the reasons for unusually high profit and in order to establish whether the entities with such high profits can be taken as comparable or not. In the light of the aforesaid decision of the Special Bench and in view of the admitted position that the assessee follows Fixed Price Project model where revenues from software development is recognized based on software developed and billed to clients, there is a possibility of the expenditure in relation to the revenue being booked in the earlier year. The results of *Bodhtree* from FY 2003 to 2008 excluding FY 2007 as given by the learned counsel for the assessee were also perused. Perusal of the same shows, that there has been a consistent change in the operating margins. The chart filed by the assessee in this regard is given as an annexure to this order. It appears to us that the revenue recognition method followed by the assessee is the reason for the drastic variation in the profit margins of this company. In the given circumstances, we are of the view that it would be safe to exclude *Bodhtree Consulting* from the final list of comparables chosen by the assessee. We hold and direct accordingly."

32. Further, the Pune Bench of Tribunal in *Cummins Turbo Technologies Ltd., UK, Vs. Dy.DIT*, had on similar issue of exclusion of abnormal profit making concern held as under:-

"8. We have carefully considered the rival stands on this aspect. In the context of the controversy relating to the exclusion of abnormal profit making concerns, a reference has been made to the decision of the Special Bench of the Tribunal in the case of *Maersk Global Centres (India) Private Ltd. vs. ACIT* vide ITA No.7466/Mum/2012 dated 07.03.2014. The relevant observations of the Bench are as under :-

"In generality, we are of the view that the answer to this question will depend on the facts and circumstances of each case inasmuch as potential comparable earning abnormally high profit margin should trigger further investigation in order to establish whether it can be taken as comparable or not. Such investigation should be to ascertain as to whether earning of high profit reflects a normal business condition or whether it is the result of some abnormal conditions prevailing in the relevant year. The

profit margin earned by such entity in the immediately preceding year/s may also be taken into consideration to find out whether the high profit margin represents the normal business trend. The FAR analysis in such case may be reviewed to ensure that the potential comparable earning high profit satisfies the comparability conditions. If it is found on such investigation that the high margin profit making company does not satisfy the comparability analysis and or the high profit margin earned by it does not reflect the normal business condition, we are of the view that the high profit margin making entity should not be included in the list of comparable for the purpose of determining the arm's length price of an international transaction. Otherwise, the entity satisfying the comparability analysis with its high profit margin reflecting normal business condition should not be rejected solely on the basis of such abnormal high profit margin."

In terms of the aforesaid discussion of the Special Bench, it is quite clear that the concerns earning abnormal high profit margins cannot be excluded from the list of comparables unless appropriate investigations are made. It would be necessary to ascertain as to whether the high profit margins reflect a normal business phenomena or whether it is the result of certain abnormal conditions prevailing in a particular year. In order to determine so, profit margins earned by such concern in the proximate preceding and succeeding years would be required to be considered in order to establish whether the high profit margins reflect a normal business trend or otherwise. In this background of the matter, the appellant has furnished before us the operating margin trends of the said concern over the five financial years i.e. for the three preceding years and one succeeding financial year. Notably, for the financial year under consideration, the margin of the said concern is 34.71 % whereas for the preceding three financial years of 2003-04, 2004-05 and 2005-06 it is -6.47%, -69.07% and -44.21% respectively and for the subsequent financial year of 2007-08, the margin is 3.67%. The aforesaid clearly suggests a wide fluctuation in the margins earned by the said concern over a period of time. In-fact, a further analysis of the financial data for the aforesaid years suggest that there is a wide fluctuation in the revenue generation of the said concern during the financial year under consideration as compared to the past three financial years. For the subsequent financial year, the revenue generation has taken a downward trend which again reflects a wide fluctuation. At the time of hearing, the learned counsel for the assessee has referred to the Annual Report of the said concern for the financial year under consideration to point out that the company has acknowledged a growth of 132.86% in its revenue generation as compared to the immediately preceding financial year. In our considered opinion, there is no material to say that the high profit margin of 34.71 % declared by the said concern in the instant financial year is a normal business trend. Ostensibly, the financial results of either the three preceding financial years or of the succeeding financial year do not justify that the margin of 34.71% for the year under consideration is a normal business trend. Thus, in our considered opinion, the inclusion of the said concern in the final set of comparables would not lend credibility to the comparability analysis and therefore it deserves to be excluded. We hold so.

9.The plea setup by the CIT(A), and which has been reiterated before us is that the point setup by the assessee would involve consideration of multiple year data of the comparable whereas the transfer pricing analysis is required to be done based on the singular financial year data i.e. financial year data of the comparables relevant to the

year in which the international transactions have been entered into. In our considered opinion, the aforesaid plea of the Revenue is untenable having regard to the issue in question. No doubt, sub-rule (4) of rule 10B of the Income Tax Rules, 1962 (in short "the Rules") prescribe that the data to be used in analyzing the comparability of an uncontrolled transaction with an international transaction shall be the data relating to the financial year in which the international transaction has been entered into. So however, the aforesaid rule is not absolute inasmuch as proviso thereof permits use of the data relating to other years, subject to the condition that it reveals "facts which could have an influence" on the determination of transfer prices in relation to the tested transaction. We are only pointing out the aforesaid to say that the proposition being canvassed by the Revenue that data of the financial year in which the international transaction has been entered into, alone and alone, is to be used is not an absolute proposition. Needless to say, the objective of carrying out the comparability analysis is to determine the arm's length price of an international transaction by means of examining similarly placed uncontrolled transactions. Therefore, if on facts, it can be established that adoption of a certain comparable would lead to skewed results or that the financial data of a particular comparable is otherwise devoid of credibility, such comparables would deserve to be excluded from the list of comparables even if such an exercise involved examination of data of the comparables for more than one financial year. In the present case, as our discussion in the earlier paras reveal, the profit margin of 34.71% for the year under consideration is an abnormal business trend, and, accordingly the said concern is liable to be excluded. Therefore, we do not find any force in the plea of the Revenue to retain the said concern in the final list of comparables.

10In conclusion, we set-aside the order of the CIT(A) on this aspect and direct the Assessing Officer to exclude Informed Technologies India Ltd. from the final list of comparables."

33. The Mumbai Bench of the Tribunal in *NetHawk Networks India Pvt. Ltd. Vs. ITO* in ITA No.7633/Mum/2012, dated 06.11.2013 had also excluded the company Bodhtree Consulting Ltd. as it was engaged in the production of software products and also because no segmental data was adequately available. The said company was rejected as it was not engaged in the software development services and there was no segmental data comparable were available.

34. With regard to the inclusion of Bodhtree Consulting Ltd., the objection raised by the assessee was on two accounts that first it was engaged in the sale of software products and no segmental data was available. However, on the other hand, the said company was picked up by the assessee as a comparable in the financial year 2008-09. We find that the profits declared by the said concern ought to be considered while selecting the said comparables. The perusal of the results shown by the said company reflected high margins in certain years and very low in other years, which do not reflect normal business conditions. Consequently, the margins of the said companies cannot be applied as comparables while benchmarking international transactions of the assessee in IT segments.

35. The learned Authorized Representative for the assessee during the course of arguments had stated that if the assessee was to succeed on its plea of exclusion of KALS Information System Ltd. and Bodhtree Consulting Ltd. from the final set of comparable, then the stated variation between arm's length price worked out by the TPO / DRP and

the value stated value of the income would fall within +/- 5% margin and therefore, in terms of section 94C(2) of the Act, no further adjustment in the international transactions would be required to be made, though the assessee during the course of hearing had raised various arguments in respect of exclusion of other companies and inclusion of certain companies selected by way of fresh search, but the same are rendered an academic and are not being adjudicated for the present as we have upheld the plea of the assessee vis-a-vis exclusion of KALS Information System Ltd. and Bodhtree Consulting Ltd. from the final set of comparables. We accordingly, direct the Assessing Officer to re-compute the arm's length price of the transactions of assessee company with its AEs applying the average profit margin of remaining comparables and if the difference between the arm's price length so recomputed and the price actually charged is within the limit of +/- 5%, then no Transfer Pricing adjustment is to be made. The grounds of appeal raised by assessee are thus, allowed for statistical purposes.

10. Before us, Revenue has not brought any contrary binding decision in its support. With respect to E-Infochip Bangalore Ltd., we find that in the annual accounts of the company, with respect to the segment information it is stated that the company is primarily engaged in software development and I.T enabled services which is considered the only reportable business segment as per Accounting Standard AS-17 "segment reporting" prescribed in Companies (Accounting Standard) Rules, 2006. We thus find that no segmental information is available. With respect to E-infochip Ltd. Assessee had raised objection against its inclusion to which TPO in the order had directed to verify the facts and it was held that it cannot be included on the basis of diminishing of Revenues so long it was a not a consistent loss making company. Considering the aforesaid facts, we are of the view that the aforesaid two companies needs to be excluded while working out the comparability analysis and therefore uphold the plea of the Assessee in excluding the margins of the aforesaid 2 companies. We therefore deem it fit to restore the issue back to the file of A.O/TPO, who after excluding the aforesaid 2 companies rework the addition as per facts and law. Needless to state that A.O/TPO shall grant adequate opportunity of hearing to the

Assessee. The issue of respect to determination of ALP is thus set aside to the file of A.O/TPO and the ground of appeal raised by the Assessee is thus allowed for statistical purposes.

11. In the result, the appeal of Assessee is allowed for statistical purposes.

Order pronounced in Open Court on 05 - 06 - 2015.

Sd/-

(KUL BHARAT)
JUDICIAL MEMBER
Ahmedabad.

TRUE COPY

Sd/-

(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

Rajesh

Copy of the Order forwarded to:-

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

By ORDER

Deputy/Asstt.Registrar
ITAT,Ahmedabad