

आयकर अपीलीय अधिकरण "सी" न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, MUMBAI

श्री शैलेंद्र कुमार यादव, न्यायिक सदस्य एवं श्री रमित कोचर, लेखा सदस्य के समक्ष ।
BEFORE SHRI SHAILENDRA KUMAR YADAV, JM
AND SHRI RAMIT KOCHAR, AM

आयकर अपील सं./ITA No. 3318/Mum/2013
(निर्धारण वर्ष/Assessment Year: 2004-05)

Income Tax Officer-19(3)(3)
Room No. 303, 3rd Floor
Piramal Chambers, Lalgau
Mumbai 400012

अपीलार्थी/Appellant

बनाम/ Vs.

Shri Parvez Mohammed Hussain Ghaswala
602, Ocean Side, Chimbai Road
Bandra (W), Mumbai 400050

प्रत्यर्थी/ Respondent

स्थायी लेखा सं./PAN - ABJPG4754D

आयकर अपील सं./ITA No. 819/Mum/2012
(निर्धारण वर्ष/Assessment Year: 2007-08)

Income Tax Officer-19(3)(3)
Room No. 303, 3rd Floor
Piramal Chambers, Lalgau
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अपीलार्थी/Appellant

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अपीलार्थी की ओर से / Appellant by: Shri C.W.. Angolkar
प्रत्यर्थी की ओर से/ Respondent by: Shri J.D. Mistry
& Ms. Aasifa Khan

सुनवाई की तारीख /Date of Hearing : 21.10.2015
घोषणा की तारीख/Date of Pronouncement : 30.10.2015

आदेश / O R D E R

PER SHAILENDRA KUMAR YADAV, JM

These appeals are filed by the Revenue and assessee for A.Y. 2004-05 and 2007-08.

2. ITA No. 819/Mum/2012: Assessee filed the appeal on following grounds:

- “1. On the facts and in the circumstances of the case and in law. the Ld. CIT(A) has erred in directing to delete the addition of Rs.2,62,40,000/- made by the Assessing Officer u/s. 69A of the Income tax Act solely relying on the submission made b^y the assessee during the course of appellate proceedings ignoring the facts :-
 - a) In Page No. 4 & 5 of the impounded loose sheets as per Annexure A1, at SL. No. 4 it was mentioned as 'Parvez Sir' and an amount of Rs. 2,62,40,000/- was shown against this name.
 - b) The Assessing Officer in his assessment order proved that 'Parvez Sir' is none other than Shri. Parvez M. H. Ghaswala, who has received an amount of Rs. 2,62,40,000/-
 - c) The material evidence procured by the Investigation wing during the course of survey and also the facts discussed by the Assessing Officer in the assessment order.
 - d) The assessee failed to discharge the onus which lies with him of proving the source and nature of receipts.
- 2) On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in directing to delete the addition of Rs. 40,00,000/- made by the Assessing Officer u/s. 69A of the Income tax Act solely relying on the submission made by the assessee during the course of appellate proceedings ignoring the facts :-
 - a) The cogent evidence found during the course of survey proceedings which duly reflected in the cash statement that the assessee received an amount of Rs. 40,00,000/-.

- b) The Assessing Officer in his assessment order has clearly established by exhaustively discussing the facts of the case.
 - c) The assessee failed to discharge the onus which lies with him of proving the receipt does not belong to him.
- 3) The appellant prays that the order of the CIT(A) on the above ground be set aside and that of the A.O be restored.”

3. Assessee was a partner in M/s. Alliance Hotel upto 14.11.2006. This firm has been running hotel in the name of Empire Royale Hotel on D N Road, Fort, Mumbai. As on 14.11.2006, the partners of this firm were (a) Rukhsana Khalid Ghaswala (b) Farank Omidazdeh and (c) Parvez Mohammed Hussain Ghaswala. Subsequently, the assessee has retired on 14.11.2006 and in place of him Kasarn Khalid Ghaswala and Mr. Zishan Khand Ghaswala were admitted into the partnership with aforesaid remaining two partners. M/s. Alliance Hotel wanted to reconstruct and renovate its hotel premises in Empire building at D.N. Road, Mumbai. For this purpose, a project report was prepared in which the expenditure on renovation and reconstruction was estimated at ₹6,18,04,770/-. The firm approached Corporation Bank for a loan to enable it to re construct and renovate the hotel premises As per the terms of the Bank, one of the conditions for granting the loan was that the pay orders would be issued by it directly to the contractors or suppliers of construction materials. However, the contractors and suppliers of construction materials, who were designated by the firm

to carry out the reconstruction/ restoration work declined to receive the money by pay order/cheque on the ground that they have to make payments in cash on a daily basis for purchase of material and labour. To counter this problem, an arrangement was made by the firm whereby the pay orders/cheque were issued in the name of certain suppliers of materials who were prepared to give bills to the Bank and after receiving the cheques from the Bank against the loan sanctioned. These suppliers claimed to be agreed to withdraw the loan amounts received and after retaining 1 % of the amount received towards their commission, agreed to pass on the balance amount of cash to M/s Alliance Hotel. This cash, in turn was used by the firm to engage the contractors and to get the reconstruction of the premises done by paying them in cash.

4. On 11.05.2007 and 12.05.2007 survey under section 133 A of the Act was conducted at the premises of Hotel Royale Empire (Alliance Hotel) on D N Road, Mumbai. During the course of the survey certain loose papers containing figures and letters were found and impounded along with computer sheets and CDs. Out of the papers impounded, loose papers bearing numbers 4 and 5 and cash statement dated 18.11.2006 are relevant for the A.Y. 2007-08. Similarly the computer sheets impounded contained the details of Project report obtained for reconstruction and renovation of the hotel premises of M/s Alliance Hotel.

(i) With regard to loose papers bearing number 4 and 5, which were impounded during the course of survey, are dated 19.12.2006. It was submitted on behalf of the assessee that on the left hand side of these papers the cash received from Corporation Bank has been reflected and on the right hand side amounts paid to various concerns have been written and in most of the cases only initials or code letters are mentioned. According to the Assessing Officer these papers show that a sum of ₹2,62,40,000/- was paid to "Parvez Sir". Cash statement impounded by the Department showed that ₹40,00,000/- were paid in two installments of ₹30,00,000 and ₹10,00,000 to "Parvez Sir". These entries appear in the cash statement dated 18.11.2006, the left hand side of which shows that ₹1,08,00,000/- was received on 17.11.2006 and the right hand side shows how this amount was utilized by making payment to various persons including ₹40,00,000/- to "Parvez Sir".

(ii) Shri Kashan Ghaswala is a nephew of the assessee became a partner with effect from 15.11.2006 in the firm of M/s Alliance Hotel. In his statement he stated that "Parvez Sir" appearing on Loose Papers 4 and 5 and also in the cash statement dated 18.11.2006 did not relate to the assessee (Parvez Mohammed Hussain Ghaswala). Assessee, in his statements recorded during the course of the assessment proceedings, has also maintained the same stand that "Parvez Sir" appearing on pages 4 and 5 and the cash statement

dated 18.11.2006 did not relate to the assessee. However, the Assessing Officer held that the words "Parvez Sir", relates to the assessee and included the sums of R.2,62,40,000/- (appearing on pages 4 and 5 of the impounded papers) and ₹40,00,000/- (30,00,000 + 10, 00,000) appearing on the cash statement dated 18.11.2006 as the assessee's income.

5. In appeal assessee submitted written statements, which are reproduced in para 5 of the order of CIT(A). As per the above said statement the Assessing Officer made additions under section 69A of the Act of ₹2,62,40,000/- and ₹40,00,000/- Having considered the submissions of assessee the CIT(A) has granted relief to the assessee on both the count. The same has been opposed by Revenue. Regarding first issue learned D.R. submitted that CIT(A) erred in directing to delete the addition of ₹2,62,40,000/- made by Assessing Officer under section 69A of Income Tax Act solely relying on the submission made by assessee during the course of appellate proceedings ignoring the facts that in page No. 4 & 5 of the impugned loose sheets as per Annexure A1, at Sl. No. 4 it was mentioned as "Parvez Sir" and an amount of ₹2,62,40,000/- was shown against this name. Assessing Officer, in his assessment order, established that "Parvez Sir" is none other than Shri Parvez M.H. Ghaswala, who has received an amount of ₹2,62,40,00/- . The material evidence procured

by the investigation wing during the course of survey and also the facts discussed by the Assessing Officer in the assessment order. Assessee failed to discharge the onus which lies upon him to prove source and nature of receipts. So the order of the CIT(A) on this issue be set aside and that of Assessing Officer be restored. On the other hand the learned counsel of the assessee drew our attention to question No. 10 in para 5 of the assessment order wherein the question asked was "Who is Parvez Sir? In this regard the answer of Shri Kashan Ghaswala was that he is one of the contractor/supervisor. Further question addressed to Shri Kashan Ghaswala was "Is he the same Parvez M. Ghaswala"? The answer was "He is not the same". Further, our attention was drawn to question No. 10 in para 6 of the statement of assessee wherein he was asked whether there was any person working as staff/contractor/suppliers /supervisor named as Parvez. In response assessee answered that when we were partner in Alliance Hotel and Hotel City Palace nobody was in the name of Mr. Parvez. If after my retirement if anybody in the name of Mr. Parvez was appointed as staff/supervisor/contractor/ supplier, he was not aware of that fact. Further, our attention was drawn to the statement of Shri Kashan Ghaswala wherein vide letter dated 07.11.2009 submitted Retirement deed of M/s. Hotel City Palace and M/s. Alliance Hotel. From the retirement deed it is seen that Mr.

Parvez M.H. Ghaswala retired from Alliance Hotel on 15.11.2006 and the money was received by Mr. Parvez Sir on 11.11.2006. As per the statement recorded of Mr. Parvez Ghaswala he has stated that there is no other person in Alliance Hotel and Hotel City Palace in the name of Parves Sir at the relevant point of time. The learned counsel also drew our attention to para 8 of the assessment order wherein regarding admission it was submitted that an amount of ₹6,88,22,000/- has been admitted as unaccounted income of Alliance Hotel. So the additions are not justified and the same have been rightly deleted by the CIT(A). The learned A.R. for the assessee also opposed application of provisions of section 69A and submitted that the order of CIT(A) be upheld.

6. After going through the rival submissions and material on record we find that the addition has been made mainly on the basis of "Parvez Sir" appearing on the loose paper bearing No. 4 & 5 and cash statement dated 18.11.2006. In this regard the consistent stand of the assessee has been that "Parvez Sir" appearing on the loose paper bearing No. 4 & 5 and cash statement dated 18.11.2006 does not relate to him. He stated that he seized to be a partner with effect from 15.11.2006 in the firm of Alliance Hotel and the amounts shown as having been paid to "Parvesh Sir" did not relate to him, as stated by Kasam Ghaswala, partner of Alliance Hotel. Further stand of the

assessee has been that these slips of paper were recovered from the business premises of Alliance Hotel and not from assessee. These slips of paper bearing No. 4 & 5 and cash statement dated 18.11.2006 were not in his handwriting. Assessee was also not called by the survey party for recording his statement in relation to papers found during the course of survey proceedings in the premises of Alliance Hotel and to record the statement to verify whether the payments made to "Parvez Sir" in the papers found is the payment made to assessee or not. Assessee was not called for recording his statement by the Assessing Officer of Alliance Hotel during the course of assessment proceedings of the said firm. However, the Assessing Officer of the assessee in his case recorded the statement of the assessee wherein assessee had denied that he is not "Pervez Sir" as mentioned in the papers found during the course of survey action conducted at the premises of Alliance Hotel. It is undisputed that papers showing the name of "Parvez Sir" were found in the premises of Alliance Hotel during the course of search action and not from assessee. Papers found were not in his handwriting. The partner of Alliance Hotel, Shri Kasam Ghaswala in his statement has stated that payment made to "Parvez Sir" is not the amount paid to the assessee. Neither the survey party nor the Assessing Officer of Alliance Hotel recorded the statement of assessee. Assessee, in his

statement before the Assessing Officer, has categorically stated that he is not "Parvez Sir" as mentioned in the papers found from the premises of Alliance Hotel. Assessee also objected to the action of the Assessing Officer in making addition under section 69 of the Act. For invoking provisions of section 69 of the Act assessee should be the owner of any money, bullion, jewellery or any other valuable articles. In this case of assessee he was not found to be the owner of any money, bullion, jewellery or any other valuable articles in previous year relevant to assessment year. In such a situation invoking of provisions of section 69 was not justified. The entries made on pages 4 & 5 of the impounded papers were not made contemporaneously. The right hand top corner of page 5 shows that the entries were made on 19.12.2006 (after the assessee retired from the firm), the transactions as such relate to 11.11.2006, 11.12.2006, 16.12.2006 and 19.12.2006 showing that the entries were made a few days after the transactions were completed. In this background the stand of the assessee has been that the amounts alleged to have been paid to "Parvez Sir" (as per the impounded papers) also show that such amounts were disbursed by him to the various heads of labourers in getting the renovation work executed. Having considered the same the CIT(A) rightly held that assessee was not found to be owner of any money, bullion, jewellery or other valuable articles. No concrete

evidence has been brought on record by Assessing Officer to establish that the entry "Parvez Sir" in the impounded paper establishes the fact that it refers to the assessee, i.e. Shri Parvez Mohammed Hussain Ghaswala. Similarly the amount of ₹2,62,40,000/- mentioned against the entry of "Parvez Sir" was ever paid to the assessee. Assessing Officer had made the addition only on surmise that the impounded papers bearing No. 4 & 5 were containing entries which are dated 11.11.2006 whereas the assessee retired from the firm on 15.11.2006. Assessee in his statement before the Assessing Officer has categorically denied that he is not "Parvez Sir" as mentioned in the impounded papers in respect of Alliance Hotel. Apart from the above, the Assessing Officer did not have any other ground for arriving at the conclusion that the entry "Parvez Sir" is referring to assessee. It is undisputed fact that Alliance Hotel had carried out reconstruction work which was subsequently turned out to be illegal and was demolished. This fact was further corroborated by the order of the Brihyan Mumbai Mahanagar Palika bearing No. ACA/180/MOH-A/di. 19.03.2009, clearing mentioned that the said firm had constructed unauthorized construction of mezzanine floor and additional room with attached toilet in Alliance Hotel, 3rd floor, Empire Building. The fact of reconstruction of Alliance Hotel was accepted by Shri Kasan Ghaswala, being Managing Partner of the firm. In view of

this it is absolutely evident that the Assessing Officer has made the addition on conjuncture and surmises without concrete evidence in his possession.

7. Without prejudice to the above it was the stand of the assessee that a sum of ₹3,02,40,000/- has been doubly taxed, firstly in the hands of Alliance Hotel and secondly in the hands of assessee. The stand of the assessee was that the unexplained investment, if any, in the reconstruction of its business premises should be considered in the hands of Alliance Hotel. A perusal of the assessment order of Alliance Hotel shows that the Assessing Officer has made certain observations with regard to the sum of ₹6.88 crores found noted in the loose papers 4 & 5 and the entire amount has been assessed in the hand of Alliance Hotel. Under this background the Assessing Officer was not justified in making the addition in question under section 69C of the Act in the hands of the assessee. The same has been rightly deleted by the CIT(A). We uphold the same.

8. Next issue is with regard to addition of ₹40,00,000/-. In this regard the stand of the assessee was that the sum of ₹3,02,42,000/- comprises of two amounts: (a) ₹2,62,40,000/- appearing on page 4 of the impugned papers and (b) Rs 40,00000/- (300000+10,00,000) appearing in the cash statement dated 18.11.2006. The deletion of ₹2,62,40,000/-, has already been upheld by us in the preceding

paragraphs. So there is no use of further discussion on the issue. As regard to the addition of ₹40,00,000/-, it was claimed by assessee that this sum of ₹40,00,000/- (30,00,000+10,00,000) formed part of ₹2,62,42000/- appearing on page 4 of the impounded papers. Further submission in regard to this sum of ₹40,00,000/- was that assessee was not found to be the owner of money or valuables of ₹40,00,000/- and therefore section 69A of the Act has no bearing. The stand of the assessee has been that under section 69A of the Act, addition can be made if the assessee is found to be the owner of any money or other valuables and such money or valuables were not recorded in the books of account maintained by assessee and the explanation offered by the assessee was not to the satisfaction of Assessing Officer. The consistent stand of assessee in this regard was that as the assessee was not found to be the owner of any money or other valuables, so no addition can be made in assessee's hand invoking section 69A of the Act. The argument of the assessee was that while arriving at unexplained investment made on the reconstruction and renovation of hotel premises, Assessing Officer assessing Alliance Hotel considered this point and did not make a separate addition based on the cash statement dated 18.11.2006 as he was of the view that this formed part of the addition of ₹6,88,22,000/- made by him in the case of Alliance Hotel.

9. We find that provisions of section 69A of the Act reads as under: -

"Wherein any financial year the assessee is found to be the owner of any money, bullion, jewellery or other valuable article and such money, bullion, jewellery or valuable article is not recorded in the books of account, if any, maintained by him for any source of income, and the assessee offers no explanation about the nature and source of acquisition of the money, bullion, jewellery or other valuable article, or the explanation offered by him is not, in the opinion of the assessing officer, satisfactory, the money and the value of the bullion, jewellery or other valuable article may deemed to be the income of the assessee for such financial year."

It is undisputed fact that assessee was not found to be the owner of ₹40,00,000/- appearing in the cash statement dated 18.11.2006.

Assessing Officer was, therefore, not correct in invoking provisions of section 69A of the Act in making the addition of ₹40,00,000/-.

Assessing Officer made an addition of ₹40,00,000/-, over and above the addition of ₹2,62,40,000/-, on the ground that the computer file viz. Empire Hotels CD/City 7/c/Mydocuments/ Corp. loan. xls, showed entries of cash expenditure of ₹40,00,000/- pertaining to "Parvez Sir". It is pertinent to note that the Assessing Officer, assessing Alliance Hotel, has made following observations in this regard:-

"This sheet contains the details of cash receipt and expenditure. The sheet is dated 18.11.2006 which clearly indicates that the expenses relates to the FY 2006-07. It contains the details of the cash expenses of Rs.1.08 crore which were required to be explained by the assessee.

However, these receipts and expenditure closely match with the impounded loose papers 4 & 5 which contains the fund-flow of Rs.6.88 cr. This finding only supports the fact that source of funds were not Corporation Bank but other unknown entities"

10. The Assessing Officer of Alliance Hotel did not make any separate addition of ₹40,00,000/-. In fact in the aforesaid computer sheet did not add this amount to the total income of Alliance Hotel. This sum of ₹1.08 Crores included the sum of ₹4000,000/-, added by Assessing Officer of the assessee to the total income of the assessee. Thus, Assessing Officer of Alliance Hotel was of the opinion that over and above ₹2,62,40,000/-, no further addition of ₹40,00,000/- is required to be made. In view of our discussion coupled with the fact that provisions of section 69A has no application on the act of assessee's case therefore, the addition of ₹40,00,000/- made by Assessing Officer under section 69A of the Act was rightly directed to be deleted. Accordingly, both the additions of ₹2,62,40,000/- plus ₹40,00,000/-, aggregating to ₹3,02,40,000/-, were rightly directed to be deleted. This reasoned findings of the CIT(A) need not any interference from our side. We uphold the same. In the result, appeal of the Revenue is dismissed.

11. ITA No. 3318/Mum/2013: This appeal was filed by Revenue on following grounds: -

- “(1) On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in deleting the addition of Rs.10,69,420/- made by the Assessing Officer u/s 69A of the Income Tax Act relying on the decision of his predecessor in the assessee's own case for AY 2007-08 ignoring the facts:-

- (a) The assessee was not able to prove that the said cash was expended for the activities of the firm, as such the assessee obviously becomes the owner of the money so received, and therefore it is correctly taxed in his hands by the A.O.
 - (b) Based on the impounded loose papers and digitalized information in CD, indicated cash transactions of Rs.10,69,420/- between the assessee and M/s Alliance Hotels which he asserts this facts and therefore, burden lies on him to prove the said facts in view of section 101 and 103 of Indian Evidence Act 1872.
 - (c) The cash transactions were made with the knowledge of the assessee and therefore the burden is on the assessee to establish the said fact with the proof, which has not been discharged by him.
 - (d) The decision of the CIT(A) in the assessee's own case for A.Y. 2007-08 has not accepted by the department.
- (2) On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in not following the decision of the Hon'ble Supreme Court in the case of Nund & Samant Co Pvt Ltd vs CIT (1970) 78 ITR 268 (SC) wherein the Court has held that it is for the tax payer to establish by evidence that the particulars expenditure is justifiable.
- (3) The appellant prays that the order of the CIT(A) on the above ground be set side and that of the AO be restored."

12. As stated above, assessee was partner in Alliance Hotel and retired from partnership on 14.11.2006. Soon after, on 11.05.2007 a survey under section 133A was conducted at the premises of Alliance Hotel and some loose papers as also digitalized information in CD were impounded. The said material indicated cash transactions of ₹10,69,420/- between assessee and Alliance Hotel with title as "Parvez Sir loan detailed statement from 1st January, 2004 to 31st

October, 2004 x/s." This information was received by Assessing Officer of assessee based on which provisions of section 147/148 were invoked. Subsequently in the assessment order, Assessing Officer has given finding that the entries confirm cash receipt by assessee from Alliance Hotel. The entire amount has been added to the income and assessee is in appeal. The matter was carried before the first Appellate Authority wherein the issue of reopening was challenged. The same has been rejected by the CIT(A). With regard to addition of ₹10,69,420/- on basis of digitalized information found in the course of survey conducted on the partnership firm where assessee was a partner. It has been contended that in the alternative only the peak balance of ₹4,70,500/- could have been added to the income of the assessee. CIT(A) has considered the submission made on behalf of the assessee and allowed the appeal of assessee.

13. Same has been opposed before us on behalf of Revenue, inter alia, submitting that CIT(A) was not justified in deleting the addition of ₹10,69,420/- made by the Assessing Officer under section 69A of the Act relying on the decision of his predecessor in the assessee's own case for AY 2007-08 ignoring the fact that assessee was not able to prove that the said cash was expended for the activities of the firm, as such the assessee obviously becomes the owner of the money so received, and therefore it is correctly taxed in the hands of assessee.

Accordingly order of CIT(A) be set aside and that of Assessing Officer be restored. On the other hand the learned counsel of assessee supported the order of the CIT(A).

14. After going through the rival submissions and material on record we find that in the print out taken from the soft copy of impounded documents, there were notings which prima facie refer to assessee, the notings being "Pervez Sir" being name of assessee himself and being ex-partner of the partnership from where the documents were impounded. Revenue could not establish the nexus between these documents with assessee. Assessing Officer has not made any effort, whatsoever, to indicate that "Parvez Sir" or other noting in the documents are really referring to assessee. In such a situation some evidence was definitely required to establish the link between both. No effort has been made in this regard and the inference that follows is that the coincidence of name can at best be said to be suggestive and not conclusive of that the documents belong to assessee. On the date of survey assessee was no more partner in the partnership firm. That definitely removes the link between the documents and assessee. Various objections raised by the counsel also established the same thing. Moreover, the predecessor CIT(A) has deleted the addition made by Assessing Officer for A.Y. 2007-08 which has been discussed by us herein above.

14.1 In view of our discussion above we hold that CIT(A) was justified in deleting this addition for the reasons discussed therein.

The same is upheld.

15. In the result, both the appeals are dismissed.

परिणामतः निर्धारिती / राजस्व की अपीलें खारिज की जाती हैं।

Order pronounced in the open court on 30th October, 2015.
आदेश की घोषणा खुले न्यायालय में दिनांक: 30.10.2015 को की गई।

Sd/- (RAMIT KOCHAR) लेखा सदस्य/ACCOUNTANT MEMBER	Sd/- (SHAIENDRA KUMAR YADAV) न्यायिक सदस्य/JUDICIAL MEMBER
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मुंबई Mumbai, दिनांक Dated 30th October, 2015

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A) - 30, Mumbai
4. आयकर आयुक्त / The CIT - 19, Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, "C" Bench ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ By Order

सत्यापित प्रति //True Copy//

सहायक पंजीकार /Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई/ITAT, Mumbai