

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
श्री डि.एस. सुन्दर सिंह, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A.Nos.301 & 302/Viz/2015
(निर्धारण वर्ष/ Assessment Year: 2007-2008 and 2008-09)

Sri Sesa Sai Township P. Ltd.
D.No.40-7-9/1, 1st Floor
Moghalrajpuram Road
Labbipet
Vijayawada

Vs. Asst. Commissioner of
Income Tax
Central Circle
Vijayawada

[PAN : AAKCS2094K]

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri M.Chandramouleswara
Rao, AR

प्रत्यर्थी की ओर से/ Respondent by

: Shri D.K.Sonowal, CIT DR

सुनवाई की तारीख / Date of Hearing

: 21.12.2018

घोषणा की तारीख/Date of Pronouncement

: 11.01.2019

आदेश /ORDER

PER D.S. SUNDER SINGH, Accountant Member:

These appeals are filed by the assessee against the order of the Commissioner of Income Tax (Appeals) [CIT(A)]-3, Visakhapatnam vide ITA No.629/2010-11/CIT(A)-1, Hyd/CIT(A)-3, Vsp/2015-16 and 630/CIT(A)-1,Hyd/2010-11/CIT(A)-3, Vsp/2015-16 dated 26.05.2015 for

the Assessment Years (A.Y.)2007-08 and 2008-09. Since the grounds raised in these appeals are common, the appeals are clubbed, heard together and a common order is being passed for the sake of convenience as under.

2. A search u/s 132 of the Income Tax Act, 1961 (hereinafter called as 'Act') was conducted in the group cases of Sai Teja Builders, Vijayawada on 23.04.2008 and during the course of search, incriminating material relating to the assessee was found and seized in the premises of the searched person. Therefore, a notice u/s 153C r.w.s. 153A of the Act dated 25.02.2009 was issued to the assessee and the assessments were completed u/s 143(3) r.w.s. 153C of the Act for the A.Y. 2007-08 and 2008-09 on total income of Rs.2,04,28,114/- and Rs.6,28,89,893/- respectively. The assessee went on appeal before the CIT(A) and the Ld.CIT(A) allowed the appeal partly.

3. Against the order of the Ld.CIT(A), the assessee is in appeal before this Tribunal. Before us, the assessee has raised two additional grounds with a petition for admission of the additional grounds. The Ld.AR during the appeal hearing submitted that the AO of the searched person as well as the AO of the assessee have not recorded the satisfaction as required u/s 153C of the income tax act and as per the guidelines of Hon'ble Supreme

Court in the case of CIT Vs. Calcutta Knitwears,[2014] 43 taxmann.com 446 (SC) dated 12.03.2014 followed by Board Circular No.24/2015 dated 31.12.2015 recording of satisfaction is mandatory and non recording the satisfaction renders the assessment made u/s 153C r.w.s. 143(3) as invalid. The said ground was not taken before the Ld.CIT(A) since there was no information to the assessee with regard to non recording of satisfaction by assessing officer of the searched person and the satisfaction recoded by the AO of the assessee. The assessee further submitted that the said information was obtained from the AO under the Right to Information Act vide letter No.DCIT/CC-VJA/RTI/3/2017-18 dated 23.11.2017 and the same is placed in the paper book Thus the assessee came to know that there was no satisfaction recorded by the AO in the case of searched person or in the case of the assessee under Right to Information Act after the first appeal order and there was no occasion to the assessee to canvass the additional ground before the first appellate authority. Therefore a need has arisen to take up the ground of validity of assessments made without recording the satisfaction in the case of searched person as well as in the case of the assessee. Since the recording of satisfaction is crucial for initiating the proceedings u/s 153C and for issue of notice, the Ld.AR

argued that the issue goes to the root of assessment and it is a purely legal ground, hence, requested to admit the same.

4. On the other hand, the Ld.DR has opposed the admission of the additional ground. The assessee has raised two additional grounds which read as under :

"(1) On the facts and in the circumstances of the case, and in law, whether the notice issued U/s 153C of the ACT without recording of satisfaction by the Assessing Officer of the searched person is invalid and consequently the notice U/s 153C is liable to be quashed and consequently the entire assessment proceedings are liable to be held as void- ab-initio.

(2) On the facts and in the circumstances of the case, and in law, whether the notice issued U/s 153C of the ACT on the basis of satisfaction recorded by the assessing Officer of the Appellant without signing the Order Sheet is liable to be quashed as Invalid and consequently the entire assessment proceedings are liable to be held as void- ab-initio"

5. The first additional ground is related to not recording the satisfaction by the AO of the searched person to transfer the incriminating material and to take up the assessment of such other person, i.e the assessee. In a nut shell, the contention of the assessee is that certain incriminating material was found during the course of search in the premises of Sai Teja Builders group relating to the assessee and as per the statutory requirement and as decided by the Hon'ble Supreme Court in Calcutta Knit Wears and the Board Circular dated 31.12.2015, the AO of Sai Teja Housing Estates required to

record satisfaction for transfer of the material and to take action u/s 153C before transfer of the material to the AO of the assessee. There is no such satisfaction recorded by the AO, hence, contended that the assessment orders passed u/s 153C r.w.s. 143(3) are bad in law and required to be quashed. The assessee relied on the decision of Shri Srinivas Babu Vs. ACIT, Hyderabad in I.T.A. No.952 and 953/Hyd/2013 dated 10.02.2016 and the decision of ITAT, Delhi Bench in the case of Narsi Creations reported in (2016) 70 taxmann.com 156 (Delhi).

6. The second additional ground is related to not recording of satisfaction u/s 153C by the AO of the assessee before issuing the notice u/s 153C of the Act.

7. We have heard both the parties and in our considered opinion the assessee has demonstrated the sufficient reasons for not canvassing the ground before the First appellate authority and the issue is purely legal and goes to the root of assessment. Hence we admit the additional grounds raised by the assessee.

8. During the appeal hearing the Ld.AR argued that AO of the searched person as well as the AO of the assessee have not recorded the satisfaction as required u/s 153C of the income tax act and as per the decision of

Hon'ble Supreme Court in the case of CIT Vs. Calcutta Knitwears,[2014] 43 taxmann.com,446 (SC) dated 12.03.2014 and the Board Circular No.24/2015 dated 31.12.2015 it is mandatory on the part of the AO of the searched person to record the satisfaction and in the absence of satisfaction the assessment made u/s 153C r.w.s. 143(3) is invalid. As an evidence for not recording the satisfaction, the Ld.AR placed the material collected from the AO vide letter No. DCIT/CC-VJA/RTI/3/2017-18 dated 23.11.2017.

9. On the other hand the Ld.DR submitted that the AO of the searched person as well as the assessee is one and the same, hence no separate satisfaction required to be recorded and accordingly supported the order of the AO and relied on the decision of Hon'ble High Court of Delhi in the case of Ganapati Fincap Services Pvt. Ltd. Vs. CIT in W.P (C) 525/2015 dated 25.05.2017 and others and also the order of the Hon'ble High Court of Delhi in the case of Pr.Commissioner of Income Tax Vs. Instronics Lt, in ITA No.613/2016 25/05/2017.

10. We have heard both the parties and perused the material placed on record. As per the information placed in the paper book, the assessee has requested for supply of reasons and satisfaction of the AO of the searched

person and the AO has replied vide letter dated 23.11.2017, stating that the AO of the Sai Teja Housing & Estates has recorded the satisfaction that there were documents found / impounded during the course of search belonged to the assessee. In response to question No. 2 and 3 relating to providing the copies of the satisfaction recorded by the AO of Sai Teja Housing & Estates for initiating the proceedings u/s 153C of the Act, in the case of the assessee stating that the query is similar to that of the earlier query and enclosed Annexure -'A', copy of the order sheet of the Sri Seshasai Township Pvt. Ltd., relating to the assessee. The AO did not supply the satisfaction note of the Assessing Officer of the searched person, i.e. Sai Teja Housing & Estates Ltd.. As the order sheet pertains to the assessee but not pertaining to the AO of the searched person, it is clear that the AO of the searched person has not recorded a separate satisfaction for transfer of the material found during the course of search and the department did not place any material to substantiate that the AO of the searched person has recorded separate satisfaction for transferring the material to the AO of the assessee and to initiate proceedings u/s 153C. The Ld.DR contended that if the AOs of both the searched person and the assessee are one and the same no separate satisfaction is required to be recoded and relied on the decision Hon'ble Delhi High court in case of Instronics Ltd and Ganapati

Fincap Services Pvt. Ltd. In the case of Instronics Ltd the Hon'ble High Court of Delhi restored the matter back to the file of the ITAT since there is no discussion on whether the documents referred to in the ITAT's order in fact incriminating and the AO of the searched person has recorded the satisfaction that the seized documents belonged to the assessee. The decision of Hon'ble High Court of Delhi in the case of Ganapati Fincap Services Pvt. Ltd. Vs. CIT (supra) is against the writ petition and the facts of the assessee's case are distinguishable, therefore, the case laws relied upon by the Ld.DR are not applicable in the assessee's case.

11. In this connection, it is pertinent to mention section 292C of the Act places presumption that the material found during the course of search belongs to the searched person and the contents of such books of account and other documents are true. So it is the obligation of the AO as well as the searched person to prove that the incriminating material found during the course of search in fact does not belong to the searched person, but belonged to the other person. Therefore, unless there is satisfaction recorded with valid reasons it cannot be simply presumed that the seized material does not belong to the searched person, but in fact belonged to the other person. Therefore, satisfaction of the assessing officer of the searched person is mandatory requirement to transfer the records and to

hold that the incriminating material found in the premises of the searched person in fact belonged to such other person.

12. Similar view is expressed by the Coordinate Bench of ITAT, Hyderabad in the case of Shri Srinivas Babu, Hyderabad Vs. ACIT supra relied upon by the assessee. For ready reference, we extract para No.6 of the order of the Coordinate Bench of ITAT in the case of Shri Srinivas Babu cited supra.

“6. Having regard to the rival submissions and in the light of the decision of the jurisdictional High Court in line with the view taken by the Apex Court and the binding Circular issued by the CBDT(binding upon the Revenue), we are of the view that the proceedings initiated under S.153C of the Act for these two years deserve to be quashed in as much as the concerned Assessing Officer has admittedly not recorded any satisfaction before forwarding the files to the Assessing Officer in whose charge, the assessee herein is assessed. In other words, the assessments made under S.153C of the Act are hereby quashed. In this view of the matter, the other grounds urged by the Revenue as well as the assessee have no legs stand, since the assessments for both the years are quashed.”

The assessee also relied on the decision of coordinate bench of ITAT, Delhi in the case of Narsi Creations Vs. Deputy Commissioner of Income Tax, (2016) 70 Taxmann.com 156, wherein, the Coordinate Bench of ITAT held that the satisfaction of the AO of searched person has to record satisfaction even if he is also the AO of the other person u/s 153C.

13. Similar issue was considered by the coordinate bench of ITAT Ahmedabad in Parshwa Corporation. v. Deputy Commissioner of Income-

tax, Central Circle2, Baroda [2017] 88 taxmann.com 43 (Ahmedabad - Trib.) and held that

“18. From the above, it is clear no satisfaction is recorded by the Assessing Officer of person searched. The Assessing Officer of assessee did not record any satisfaction prior to issue of notice u/s 153C. The so-called satisfaction recorded in the notice u/s 153C is totally vague. It has not specified which valuable articles/things/books of accounts/documents were found from Shri Rameshbhai B. Shah which belongs to the assessee. In the assessment order the Assessing Officer has mentioned that in the laptop of Shri Rameshbhai B. Shah the data pertaining to the assessee were found and on that basis notices u/s 153C have been issued. However, in the notice u/s 153C, wherein the Assessing Officer is claimed to have been recorded the satisfaction for issue of the notice, there is no mention about such laptop or the alleged data in such laptop which is claimed to be belonged to the assessee. In view of above, we have no hesitation to hold that the basic condition for issue of notice u/s 153C has not been satisfied.”

14. The departmental circular dated 31.12.2015 also directed the AO to record the satisfaction, even if the AO of the searched person and the other person is one and the same and the Circular is binding on the assessing officers. Non recording of satisfaction of the assessing officer of the searched person renders the assessment proceedings u/s 153C as invalid. This view is supported by the decision of Hon’ble High court of Delhi in Pepsi Foods (P.) Ltd.v. Assistant Commissioner of Income-tax, [2014] 52 taxmann.com 220 (Delhi). Hon’ble High court of Delhi held as under:

“6. On a plain reading of Section 153C, it is evident that the Assessing Officer of the searched person must be "satisfied" that inter alia any document seized or requisitioned "belongs to" a person other than the searched person. It is only then that the Assessing Officer of the searched person can handover such document to the Assessing Officer having jurisdiction over such other person (other than the searched person). Furthermore, it is only after such handing over that the Assessing Officer of such other person can issue a notice to that

person and assess or re-assess his income in accordance with the provisions of Section 153A. Therefore, before a notice under Section 153C can be issued two steps have to be taken. The first step is that the Assessing Officer of the person who is searched must arrive at a clear satisfaction that a document seized from him does not belong to him but to some other person. The second step is - after such satisfaction is arrived at - that the document is handed over to the Assessing Officer of the person to whom the said document "belongs". In the present cases it has been urged on behalf of the petitioner that the first step itself has not been fulfilled. For this purpose it would be necessary to examine the provisions of presumptions as indicated above. Section 132(4A)(i) clearly stipulates that when inter alia any document is found in the possession or control of any person in the course of a search it may be presumed that such document belongs to such person. It is similarly provided in Section 292C(1)(i). In other words, whenever a document is found from a person who is being searched the normal presumption is that the said document belongs to that person. It is for the Assessing Officer to rebut that presumption and come to a conclusion or "satisfaction" that the document in fact belongs to somebody else. There must be some cogent material available with the Assessing Officer before he/she arrives at the satisfaction that the seized document does not belong to the searched person but to somebody else. Surmise and conjecture cannot take the place of "satisfaction".

11. It is evident from the above satisfaction note that apart from saying that the documents belonged to the petitioner and that the Assessing Officer is satisfied that it is a fit case for issuance of a notice under Section 153C, there is nothing which would indicate as to how the presumptions which are to be normally raised as indicated above, have been rebutted by the Assessing Officer. Mere use or mention of the word "satisfaction" or the words "I am satisfied" in the order or the note would not meet the requirement of the concept of satisfaction as used in Section 153C of the said Act. The satisfaction note itself must display the reasons or basis for the conclusion that the Assessing Officer of the searched person is satisfied that the seized documents belong to a person other than the searched person. We are afraid, that going through the contents of the satisfaction note, we are unable to discern any "satisfaction" of the kind required under Section 153C of the said Act.

12. This being the position the very first step prior to the issuance of a notice under Section 153C of the said Act has not been fulfilled. Inasmuch as this condition precedent has not been met, the notices under Section 153C are liable to be quashed. It is ordered accordingly."

Hon'ble supreme court dismissed the SLP filed by the revenue against decision of Hon'ble High Court ruling that before issue of notice

under section 153C, Assessing Officer is required to arrive at a conclusive satisfaction that documents belongs to a person other than searched person in [2018] 89 taxmann.com 10 (SC). Therefore, the courts held that the satisfaction not only should be recorded but also should be written in detail with valid reasons and it should not be vague. In the instant case, there is no dispute that the department could not establish that the AO of the searched person has recorded satisfaction before issue of notice u/s 153C of the Act. Therefore, respectfully following the view taken by the decision of judicial precedent cited supra and as per the discussion in preceding paragraphs, we hold that the notice issued u/s 153C is unsustainable.

15. The second additional ground is not recording the satisfaction by the assessing officer of the assessee before issue of notice u/s 153C of the act. According to the assessee, the AO has not recorded the satisfaction which is required as per section 153C of the Act for taking action u/s 153C. The assessee placed evidence in the form of copy of the order sheet in support of his submission, which was supplied by the AO under Right to Information Act. We have gone through the order sheet in the case of the assessee for the A.Y. 2007-08 to 2008-09 which reads as under :

ORDER SHEET

GIR: S-20

PAN : AAKCS2094K

A.Ys : 2008-09

Sri Seshasai Township Pvt. Ltd.,
D.No.40-7-9/1, 1st floor,
Near Yamaha Show Room,
Mohalrajpuram Road,
Labbipet, Vijayawada.

@@@

REASONS FOR ISSUING NOTICES U/S.153C OF THE I.T.ACT, 1961:

Search & Seizure operation u/s.132 was conducted in the premises of M/s Sai Teja Group. As the Assessing Officer is satisfied that the incriminating material found and/or seized and/or impounded at the time of search and seizure operation u/s.132 or related survey operation was conducted u/s.133A, in other cases of this Group, is also related to the assessee and also since the above persons and /or other persons on whom search and seizure operations were conducted has financial transactions of a personal nature and / or other business transactions with the assessee, a notice u/s.153C is to be issued to the assessee requiring to furnish the return of income for all the asst. years beginning from 2003-04 to 2008-09.

As directed by the ACIT, Notice u/s. 153C is prepared and put up.

Date:

Asst. Commissioner of Incometax
Central Circle, Vijayawada

As directed notice u/s.153C is prepared and put up
24/8/09

WJ
AA

According to the Ld.AR though satisfaction note was prepared, it was remained unsigned both for satisfaction as well as for issue of notice u/s 153C. The Ld.AR argued that unsigned order sheet entry cannot be treated as valid proceedings and thus the assessment framed u/s 153C without having recorded the satisfaction is invalid and required to be quashed.

16. On the other hand, the Ld.DR argued that though the satisfaction note was unsigned it is part of the record, therefore to be taken as valid satisfaction note and requested to uphold the Notice and the assessment made u/s 153C r.w.s. 143(3) of the Act.

17. We have heard both the parties and perused the material placed on record. From the perusal of the order sheet both for the A.Y. 2007-08 and 2008-09, it is evident that though the reasons for issue of notice u/s 153C was typed on plain paper, it was not signed by the officer who has recorded the satisfaction and it was also undated. Similarly, the direction for issue of notice u/s 153C was also remained unsigned and undated. The order sheet is a manually maintained record and not a digital document which does not require signature. An order or endorsement required to be dated and duly signed by the officer who is recording the reasons being satisfied that the case is fit case for taking action u/s 153C. An order, without having

signature of the person, who recorded the satisfaction or issued the direction for taking action loses its relevance and to be treated as invalid. An order without signature is not an order for execution or for implementation. In the case of the assessee, there was no signature of the AO who recorded the reasons for issue notice and for direction for issue of notice u/s 153C. Therefore, it is to be construed that no reasons were recorded by the AO as required u/s 153C of the Act. As per section 153C it is mandatory on the part of the AO to record satisfaction for issue of notice u/s 153C. For ready reference, we extract relevant part of the provisions of the section 153C which reads as under :

“153C. (1) Notwithstanding anything contained in [section 139](#), [section 147](#), [section 148](#), [section 149](#), [section 151](#) and [section 153](#), where the Assessing Officer is satisfied that,—

(a) any money, bullion, jewellery or other valuable article or thing, seized or requisitioned, belongs to; or

(b) any books of account or documents, seized or requisitioned, pertains or pertain to, or any information contained therein, relates to,

a person other than the person referred to in [section 153A](#), then, the books of account or documents or assets, seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed against each such other person and issue notice and assess or reassess the income of the other person in accordance with the provisions of [section 153A](#), if, that Assessing Officer is satisfied that the books of account or documents or assets seized or requisitioned have a bearing on the determination of the total income of such other person ¹²[for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made and] for the relevant assessment year or years referred to in sub-section (1) of [section 153A](#) :

Provided that in case of such other person, the reference to the date of initiation of the search under [section 132](#) or making of requisition under [section 132A](#) in the second proviso to sub-section (1) of [section 153A](#) shall be construed as reference to the date of receiving the books of

account or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person :

Provided further that the Central Government may by rules¹⁸ made by it and published in the Official Gazette, specify the class or classes of cases in respect of such other person, in which the Assessing Officer shall not be required to issue notice for assessing or reassessing the total income for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made ¹⁹[and for the relevant assessment year or years as referred to in sub-section (1) of [section 153A](#)] except in cases where any assessment or reassessment has abated.”

18. From the plain reading of sub section 1 of section 153C, it is the requirement of satisfaction of the assessing officer of the searched person for transfer of the material found during the course of search to the assessing officer having jurisdiction over the assessee and the satisfaction of assessing officer having jurisdiction for issue of notice. There must satisfaction of the AO that the money, bullion, jewellery or other valuable article or thing and any books of accounts or documents seized or requisitioned pertain to the assessee and has bearing on the determination of income. If AO does not satisfy that the money, bullion, jewellery or other valuable article or thing and any books of accounts or documents seized or requisitioned belong to the assessee there is no case for issue of notice u/s 153C of the act. Therefore precondition for initiating the proceedings u/s 153C is the satisfaction of the assessing officer that the incriminating material found and seized in the premises of the searched person is belonged to the assessee and it has bearing on the determination

of income of the assessee for the relevant year. Similar issue was considered by the coordinate bench of ITAT Ahmedabad in Parshwa Corporation.v.Deputy Commissioner of Income-tax, Central Circle2, Baroda [2017] 88 taxmann.com 43 (Ahmedabad - Trib.) and held basic condition for **issue** of **notice u/s153C** has not been satisfied.

19. The co-ordinate bench of ITAT Mumbai in the case of Rajesh A.Yagnik Vs. ACIT, 88 taxmann.com 335 considered the similar issue of unsigned order with regard to levy of penalty u/s 271(1)(c) and held that such order has no sanctity, hence, it is invalid. The issue of unsigned draft order u/s 144B was considered by the ITAT, Jaipur in 40 Taxmann 200 in ITO Vs. Super Tools India Ltd and held that the proposed order was not an order at all especially when it was not signed by the ITO. This Tribunal in the case of Sri Pinnamaraju Venkatapathi Raju in I.T.A. No.132/Viz/2016 dated 28.12.2018 considered the similar issue of not recording the reasons u/s 148 and held that unsigned order sheet is invalid and treated as no reasons recorded for reopening the assessment and accordingly quashed the assessment passed u/s 147 r.w.s. 143(3). For ready reference, we extract para No.6 of the order of this Tribunal cited supra.

"6.In the instant case, on verification of the assessment record, it is noticed that the A.O. typed the reasons but not signed the order sheet, thus there are no reasons recorded for reopening of assessment as required u/s 148 of the Act.

The A.O. neither complied with the statutory requirement of recording the reasons for issue of notice nor complied with the law laid down by the Hon'ble Supreme Court in the case of reassessment proceedings. Therefore, the notice issued u/s 148 is bad in law accordingly same is quashed and the consequent assessment order made u/s 147 r.w.s. 143 (3) is annulled and the appeal of the assessee is allowed."

20. In the instant case, there is no dispute that the AO of the searched person has not recorded the reasons and order sheet of the AO of the assessee though reasons are typed, it remained unsigned. The direction for issue of notice u/s 153C was also unsigned. We have already decided that unsigned order sheet loses its relevance and it would be construed as non recording of reasons. The reasons typed also are very vague without any valid reason. Therefore, notice issued u/s 153C and the assessment order passed by the AO did not comply with the statutory requirement for issue of notice u/s 153C, hence, cannot be held as valid. Accordingly, notice issued u/s 153C is quashed and the appeals of the assessee are allowed.

21. Since we have quashed the notice u/s 153C of the Act, we consider it is not necessary to adjudicate remaining grounds raised by the assessee on merits in this appeal. Accordingly, appeals of the assessee are allowed.

22. In the result, appeals of the assessee are allowed.

Order pronounced in the open court on 11th January 2019.

Sd/-

Sd/-

(वी.दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

विशाखापटणम /Visakhapatnam

दिनांक /Dated : 11.01.2019

L.Rama, SPS

(डि.एस. सुन्दर सिंह)

(D.S. SUNDER SINGH)

लेखा सदस्य/ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती / The Assessee – Sri Sesha Sai Township P. Ltd., D.No.40-7-9/1, 1st Floor, Moghalrajpuram Road, Labbipet, Vijayawada
2. राजस्व / The Revenue– Asst.Commissioner of Income Tax, Central Circle Vijayawada
3. The Pr.Commissioner of Income Tax (Central), Hyderabad
4. The Commissioner of Income Tax-(Appeals)-3, Visakhapatnam
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम / DR, ITAT, Visakhapatnam
6. गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

// True Copy //

Sr. Private Secretary
ITAT, VISAKHAPATNAM