

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'बी', अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
" B " BENCH, AHMEDABAD

BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER &  
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

1. आयकर अपील सं./I.T.A. No.2040/Ahd/2018 – By Revenue
2. आयकर अपील सं./I.T.A. No.2061/Ahd/2018 – By Assessee  
(निर्धारण वर्ष / Assessment Year : 2012-13)

1. The Asst.CIT Circle-1(1)(1) Vadodara – 390 007	<b>बनाम/ Vs.</b>	1. Darshanam Life Space Pvt.Ltd., 3 <sup>rd</sup> Floor Platinum Complex Opp. Ganga Jamna Hospital Subhanpur,Vadodra-390023
2. Darshanam Life Space Pvt.Ltd. Vadodara-390023		2. The Dy.CIT Circle-1(1)(1), Vadodara
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AADCD 2030 M		
(अपीलार्थी /Appellants)	..	(प्रत्यर्थी / Respondents)

Revenue by :	Shri Vinod Tanwani, CIT-DR
Assessee by :	Shri Mukund Bakshi AR

सुनवाई की तारीख / Date of Hearing	11/02/2021
घोषणा की तारीख /Date of Pronouncement	08/03/2021

आदेश / O R D E R

**PER SHRI AMARJIT SINGH - AM:**

The captioned appeals have been filed at the instance of the Revenue and Assessee respectively against the appellate order of the Commissioner of Income Tax(Appeals)-1, Ahmedabad [CIT(A) in short] dated 30/07/2018 arising in the assessment order passed under s.143(3) r.w.s.147 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") dated 29/12/2016 relevant to Assessment Year (AY) 2012-13.

2. Since the issues are inter-connected, both the appeals were heard together and are being disposed of by this consolidated order for the sake of convenience.

3. First, we take up the Revenue's appeal, i.e. ITA No.2040/Ahd/2018 for AY 2012-13. The Revenue has raised the following grounds of appeal:-

1. *On the facts and in the circumstances of the case and in law, the Ld.CIT(A) erred in deleting the addition of Rs.3,86,04,360/- which was made on account of estimation of accommodation entries at Rs.25,73,62,400/- and thereafter restricting the addition to 15% of such estimate amounting to Rs.3,86,04,360/-, without appreciating the findings that the assessee has accepted to have make payment of Rs.6,43,406/- to Mr. Rami and Mr.Rami has also accepted payment for accommodation entries from various parties.*
2. *On the facts and in the circumstances of the case and in law, the Ld.CIT(A) failed to appreciate that the decision of the AO is based on binding decision of Hon'ble Gujarat High Court in the case of M/s.Vijay Protien Ltd. vs. CIT 58 Taxmann.com 344 [2015] as well as the decisions of Hon'ble jurisdictional ITAT in the cases of Pavankumar M.Sanghvi v. ITO Ward-5(1), Baroda and in the case of ACIT, Circle-4, Surat vs. Sunday Exports Ltd.*

3. The facts in brief are that the assessee-company has filed its return of income on 30/09/2012 declaring total income at Rs.3,96,91,870/-. Assessment u/s.143(3) of the Act was finalized on 24/03/2015 and total income was determined on Rs.55,61,49,800/- which was reduced to Rs.4,54,35,860/- after giving appeal effect. Subsequently, the Assessing Officer has received information from ACIT, Central Circle-2(4), Ahmedabad who has assessed the case of Shri Jaymesh Rami, Director of Aayurshi Infraprojects Pvt.Ltd. u/s.153A regarding providing of

accommodation entries. The Affidavit of Shri Jayesh Rami was also received by the Assessing Officer, wherein he had admitted that he was engaged in the business of entry providing on charging of commission at Rs.0.25 to 0.35 per 100 rupees. The Assessing Officer observed that the assessee has paid a sum of Rs.6,43,406/- to Shri Jaymesh Rami during the year under consideration. Therefore, the Assessing Officer has reopened the case after recording reason u/s.148 of the Act on 18/06/2015. A notice u/s.143(2) of the Act was issued on 13/06/2006. During the course of assessment proceedings, the Assessing Officer has issued show-cause notice dated 26/09/2016 to the assessee briefly stating that Shri Jaymesh Rami has received commission of Rs.6,43,406/- from the assessee-company. It was further pointed out that the assessee had shown this amount in the name of M/s.Rami Brothers in whose bank account this amount was credited, while PAN of Shri Jaymesh Rami was mentioned along with the name of M/s.Rami Brothers. In the show-cause notice, the Assessing Officer has computed an amount of Rs.25,73,62,400/- ( $6,43,406 \times 100 / 0.25$ ) being inflated expenditure and asked the assessee by the same should not be added to its total income. In response to the show-cause notice, the assessee has explained vide letter dated 04/10/2016 that it has not entered into any transaction with M/s.Aayurshi Infraprojects Pvt.Ltd as per its books of accounts which were produced for verification. It was also submitted that assessee-company has actually availed the services of site leveling/soil filling from M/s.Rami Brothers during the Financial Year 2010-11 and also enclosed the copy of invoice. The assessee has also explained that for availing these services, it has made

payment of Rs.6,43,406/- during the year under consideration. It is further explained that assessee-company was not aware of any business of providing accommodation entries by Shri Rami.

4.1. The assessee has also requested the Assessing Officer to furnish the following particulars.

- 1) The details of entries alleged to have been provided.
- 2) The copy of statement recorded by the authorities concerning the assessee.
- 3) Copy of Affidavit.
- 4) Any other communication made in this regard.

However, vide letter dated 14/10/2016, the Assessing Officer has supplied only the following documents.

- 1) The copy of statement of Shri.Jaymesh R.Rami
- 2) The copy of Affidavit of Shri Jaymesh R.Rami.

However, the assessee was allowed to make inspection of the record received from ACIT, Central Circle-2(4), Ahmedabad. Thereafter, the assessee has made submission of 28/10/2016 stating that it has not entered any transaction of obtaining accommodation entries as alleged on the basis of the statement of Shri Jaymesh Rami furnished to the assessee vide letter dated 14/10/2016. It was also explained that in the Affidavit Shri Jaymesh Rami has stated of providing accommodation entries to several parties but in the list of parties name of the assessee was not reflected. Even in the

Affidavit also, nothing was mentioned about transaction with the assessee-company. However, the assessee-company had transaction amounting to Rs.6,43,406/- with M/s.Rami Brothers in the FY 2010-11 and that transaction had nothing to do with Shri Jaymesh Rami. However, the Assessing Officer has not agreed with the explanation and objection made by the assessee-company. The Assessing Officer stated that assessee has accepted the fact that it has paid an amount of Rs.6,43,406/- to Shri Jaymesh Rami and Shri Rami has accepted that he has received some amounts from various parties for providing of accommodation entries and details provided by Shri Jaymesh Rami included the details in respect of the assessee. Therefore, Assessing Officer was of the view that Shri Jaymesh Rami has provided accommodation entries to the assessee. Consequently, the Assessing Officer has held that 15% of the total amount of accommodation entries computed by the Assessing Officer to be disallowed. Therefore, Assessing Officer has computed at 15% of the total accommodation entries of Rs.25,73,62,400/- to the amount of Rs.3,86,04,360/- and added to the total income of the assessee.

5. Aggrieved assessee has filed appeal before the Ld.CIT(A) against the order of the Assessing Officer in making addition of Rs.3,86,04,360/-.

6. The Ld.CIT(A) has restricted the addition to the extent of Rs.7,91,406/- only and the relevant portion of the order of the Ld.CIT(A) is reproduced hereunder:

"4.2. **Ground No.1 and 2** originally raised in the appeal memo are pertaining to estimation of value of accommodation entries at Rs.25,73,62,400/- and then 15% disallowance thereof resulting into addition of Rs.3,86,04,360/-. As is evident from the statement of Shri Jaymeshbhai R Rami recorded by the ACIT, Central Circle-2(4), Ahmedabad on 20.03.2015 during the course of the assessment proceedings in the case of M/s. Aayurshi Infraprojects Pvt. Ltd., he was director in 5 companies for monthly income of Rs.5,000/- to Rs.6,000/- as mentioned below:

<i>Sr No.</i>	<i>Name of the Company</i>	<i>Address</i>
1	<i>M/s. Krutarth Projects Pvt.Ltd.</i>	<i>35-252, Vandan Apartment Ankur Road, Naranpura, Ahmedabad</i>
2	<i>M/s.Alton Infrastructure Pvt.Ltd.</i>	<i>2515, Sadumata ni Pole, Shahpur, Ahmedabad 380 001</i>
3	<i>M/s.Disharth Infraprojects Pvt.Ltd.</i>	<i>2646-3, Gamala ni Pole, Nr. Hakim ni Khadki, Shahpur Ahmedabad 380 001</i>
4	<i>M/s Aayurshi Infraprojects Pvt.Ltd.</i>	<i>35-252, Vandan Apartment, Ankur road, Naranpura, Ahmedabad</i>
5	<i>M/s.Kalgi Marketing Pvt.Ltd.</i>	<i>D-5, Kiran Nagar, Govt.Quarters, O/s. Shahpur, Ahmedabad 380 001</i>

Further, Shri Jaymesh R Rami in response to question No.9, had given the list of entities to whom accommodation entries were provided which are as under:

- I. *M/s. Kesar Buildcon Pvt. Ltd.*
- II. *M/s. Infinity Comptrade Pvt. Ltd.*
- III. *M/s. Entire Ceramics*
- IV. *M/s. Sampati Securities*
- V. *M/s. Prime Commodities*
- VI. *Jolly Anureet Kaur*
- VII. *M/s. Profile Biochemical Pvt. Ltd.*

VIII.M/s. B.B. Tradelink Pvt. Ltd.

IX. M/s. Rishabh Probuild Pvt. Ltd.

X. M/s. Sanskruti Megastructure Pvt. Ltd. :

He has also submitted affidavit dated 11.03.2015, contents of which are reproduced as under:

*"I the undersigned JAYMESH R RAMI, Hindu, adult, present communication address at 35/252, Vandan Apartment Nr. Ankur Cross Road, Haranpura, Ahmedabad-380013 do hereby solemnly affirm on oath that I was involved in the business as well as engaged in providing accommodative entries during FY 2010-11, FY 2011-12 and FY 2012-13 relevant to AY 2011-12, AY2012-13 and AY 2013-14. Separate submission with regard to papers/documents/accounts was given on 09-03-2015 along with the submission.*

*In this business of entry provider, rate of commission is ranging from 0.25 paisa to 0.35 paisa per 100 rupees and out of that minimum expenses incurred is about 0.05 paisa to 0.10 paisa and net income received from this business was about 0.30 paisa.*

*Further it is stated that I was a party in the document block No.222 TP. Scheme no.4 final plot no. 40 at Village Kudasan, Gandhinagar, which was executed on 22-07-2010 vide registration deed no. 13990 dated 22-07-2010. As per the document there is mention of receipt of Rs.10 Lacs but in fact it was part of providing accommodative arrangement for this document for which I received on only 10,000/- (Rupees Ten Thousand only). Thus, I am stating on oath which may be considered at the time of working out of my income as entry provider.*

*This affidavit I given to assess me on the principal of real income earned.*

*What ever stated above is to true the best of my knowledge and belief."*

*From the above facts, it is clear that Shri Jaymeshbhai R Rami has not mentioned the name" of the appellant anywhere for providing accommodation entries. The appellant has provided a list of major purchases to the tune of Rs.21,62,78,302/- to the AO during the course of the assessment proceedings,*



*but, none of the parties therein was same as mentioned by Shri Jaymeshbhai R Rami. All the purchases as per this list placed at Pages 22 to 24 of the paper book are from the parties stationed in Vadodara. The AO in his assessment order has also not identified or pointed out even a single item of purchase made from the 5 companies through which Shri Jaymesh R Rami claimed to have been providing accommodation entries. In view of the above facts, the Ld. AR has objected to the additions made.*

*4.2.1. As regards the payment of Rs.6,43,406/- by the appellant, the appellant has filed a copy of bill issued by M/s. Rami Brothers (Labour Contractors) for Rs.7,91,406/- being the labour charges for soil filling at site with JCB and claimed that the payment was made by account payee cheque for this work. The AO has not established by any cross verification that the bill raised for soil filling at the construction site of the appellant was bogus. **Nowhere in the statement or affidavit, Shri Jaymeshbhai R Rami has stated that the amount of Rs.6,43,406/- received from the appellant was for commission.** Under these circumstances, the action of the AO in extrapolating the amount of accommodation entries by considering Rs.6,43,406/- as commission @ 0.25% is without any basis and unsustainable in law. At the cost of repetition, **it is worthwhile to mention here again that the AO could not find even a single instance of purchase from the entities run by Shri Jaymesh R Rami except for an entry of Rs.7,91,406/-.** The Ld. AR has heavily argued that even a survey u/s 133A was carried out in the case of the appellant on 10.12.2014 and no evidence of bogus purchase/accommodation entries was found. On the basis of survey action, assessment u/s 143(3) in the year under consideration was completed on 24.03.2015/27.03.2015. A perusal of the assessment order reveals that there was no iota of evidence regarding accommodation entries and bogus purchases.*

*4.2.2. The Ld. AR has also pointed out that the AO had allowed him inspection of documents received from ACIT, Central Circle-2(4), Ahmedabad, on 21.10.2016 and there is no adverse material against the appellant except for an entry of Rs.6,43,406/- at sr. No. 39 of the chart containing names of 69 persons. In order to verify the contentions of the Ld. AR, I have obtained complete report of ACIT, Central Circle-2(4), Ahmedabad dated 08.06.2015 which was the basis for re-opening and additions made. As a matter of fact, on the basis of entries found credited in the bank accounts of Shri Jaymesh R Rami, with Axis Bank, Dhanlaxmi Bank & Yes Bank, a list of accommodation entries had been prepared. This list contains name and address of parties to whom*



accommodation entries have been provided and **name of the appellant is appearing only once at Sr.No.39 for Rs.6,43,406/- on 30.07.2011**. Further, on the basis of these accommodation entries, the ACIT, central Circle-2(4), Ahmedabad has completed assessment u/s 143(3)/153A in the case of Shri Jaymeshkumar R Rami for AY 2012-13 & AY 2013-14 vide orders dated 30.03.2015. In those orders, the summary of accommodation entries has been mentioned as under:

AY	Credit Entries (Rs.)	Debit Entries (Rs.)
2010-11	27,50,000/-	27,45,000/-
2011-12	46,77,329/-	46,77,400/-
<b>2012-13</b>	<b>4,99,89,448/-</b>	<b>4,99,91,893/-</b>
2013-14	1,38,58,608/-	1,38,70,064/-

On the basis of above, the AO in the case of Mr. Rami has assessed net income at 1% of accommodation entries as commission earned and accordingly, made additions of Rs.4,99,919/- in AY 2012-13 (i.e. 1% of Rs.4,99,91,893/-) and " Rs.1,38,701/- in AY 2013-14 (i.e. 1% of Rs.1,38,70,064/-). The AO had considered the debit entries instead of credit entries because of one being higher of two. Therefore, from the above, it is crystal clear that the AO in the case of entry provider had considered that amount credited in his bank accounts as value of accommodation entries including one pertaining to the appellant and not as commission. Accordingly, entry of Rs.6,43,406/- pertaining to appellant being part of total entries of ₹4,99,89,448/- has to be also treated as accommodation entry only instead of commission payment.

4.2.3. Undisputedly, the AO has neither made any independent enquiry from the suppliers nor allowed cross examination of the third party though specifically demanded and accordingly, the appellant submitted that the additions based on hypothesis, conjectures and suspicion are liable to be deleted. It is also said that addition based on the statement of third party without affording opportunity of cross examination are also liable to be deleted. In support of these contentions, the Ld. AR has relied upon various decisions as mentioned in the written submission. In the case of **Dhakeshwari Cotton Mills Ltd. (1954) 26**

*ITR 775 (SC), it has been held that though ITO is not fettered by technical rules of evidence and pleadings and he is entitled to act on material which may not be accepted as evidence on account of law, but in making assessment, he is not entitled to make a pure guess and pass assessment order without reference to any evidence or any material at all. This decision has been followed in various cases and hence still holds good. The ratio laid by the Hon'ble Supreme Court, thus favourably supports the case of the appellant. ;*

*4.2.4. In view of the above factual and legal position, thus, it emerges that the AO has estimated value of accommodation entries devoid of any documentary evidences or material and hence, the same cannot be sustained. Consequently, the addition made on this account by disallowing 15% of such estimated accommodation entries again on adhoc basis also deserves to be deleted. Accordingly, the addition made by the AO having no legs to stand is directed to be deleted. However, undoubtedly, the appellant has made a payment of Rs.6,43,406/- in respect of purchase of services of soil filling from Shri Jaymesh R Rami amounting to Rs.7,91,406/- which certainly should be treated as accommodation entry. Accordingly, the AO is directed to make the disallowance of Rs.7,91,406/- only. Thus, appellant succeeds partly in respect of both the grounds of appeal.*

*5. In result, the appeal is partly allowed. ”*

7. During the course of hearing before us, the Ld.DR has supported the order of the Assessing Officer. On the other hand, the ld.counsel for the assessee has filed paper-book comprising details of document filed before the Assessing Officer and CIT(A). During the course of assessment proceedings and appellate proceedings, the ld.counsel for the assessee has contended that as per the copy of invoice of Rs.7,91,406/- placed in the paper-book pertaining to labour charges of Rs.7,91,406/- issued in favour of M/s.Rami Brothers as labour contractors, it is clear that assessee has not availed any accommodation entry from Shri Jaymesh Rami. The ld.counsel for the assessee has also referred the other documents placed in

the paper-book, i.e. confirmation of account and details of purchases made during the year by the assessee-company. The ld.counsel for the assessee has also supported the order of the Ld.CIT(A).

8. Heard both the sides and perused the material available on record. During the year under consideration, the Assessing Officer has reopened the assessment in the case of the assessee on the basis of information received from ACIT, Central Cir-2(4), Ahmedabad who assessed the case of Shri Jaymesh Rami, Director of Aayurshi Infraprojects Pvt.Ltd. u/s.153A of the Act in providing of accommodation entries. The Assessing Officer, during the course of assessment proceedings, has pointed out that assessee has paid a sum of Rs.6,43,406/- to M/s.Rami Brothers while PAN of Shri Jaymesh Rami was mentioned along with the name of M/s.Rami Brothers. The Assessing Officer has received information that Shri Jaymesh Rami, Director of Aayurshi Infraprojects Pvt.Ltd. was engaged in providing of accommodation entries. The Assessing Officer has also received Affidavit of Shri Jaymesh Rami, wherein he admitted that he was engaged in the business of entry providing on charging of commission @ 0.25 to 0.35 per 100 rupees. On the basis of these information, the Assessing Officer has treated the amount of Rs.6,43,406/- as commission paid by the assessee-company to Shri Jaymesh Rami for obtaining accommodation entries. The Assessing Officer has treated the commission rate @ 0.25 per 100 rupees and worked out accommodation entries to the amount of Rs.25,73,62,400/- (6,43,406\*100/0.25). The assessee-company has submitted that it has

never had any business with the companies named by Shri Rami As in his statement Shri Jaymesh Rami has stated that he was Director of the five companies which were engaged in the business of providing entry and the assessee has not any transaction with those companies. The list of those five companies discussed in the order of the CIT(A) are as under:-

<i>"Sr No.</i>	<i>Name of the Company</i>	<i>Address</i>
1	<i>M/s. Krutarth Projects Pvt.Ltd.</i>	<i>35-252, Vandan Apartment Ankur Road, Naranpura, Ahmedabad</i>
2	<i>M/s.Alton Infrastructure Pvt.Ltd.</i>	<i>2515, Sadumata ni Pole, Shahpur, Ahmedabad 380 001</i>
3	<i>M/s.Disharth Infraprojects Pvt.Ltd.</i>	<i>2646-3, Gamala ni Pole, Nr. Hakim ni Khadki, Shahpur Ahmedabad 380 001</i>
4	<i>M/s Aayurshi Infraprojects Pvt.Ltd.</i>	<i>35-252, Vandan Apartment, Ankur road, Naranpura, Ahmedabad</i>
5	<i>M/s.Kalgi Marketing Pvt.Ltd.</i>	<i>D-5, Kiran Nagar, Govt.Quarters, O/s. Shahpur, Ahmedabad 380 001 "</i>

8.1. Further, we have noticed in the detailed finding given by the Ld.CIT(A) that Shri Jaymesh R.Rami had also given the list of entities to whom he has provided accommodation entries and noticed that he has not mentioned the name of the assessee-company anywhere for providing accommodation entries. During the course of assessment proceedings, assessee has also provided the list of parties from whom it has made major purchases to the amount of Rs.21,62,78,302/- during the year under

consideration and none of the party contained in the list which was mentioned by Shri Jaymesh Rami as accommodation provided entities. In respect of payment of Rs.6,43,406/-, the assessee has filed a copy of bill issued by M/s.Rami Brothers (Labour Contractors) of Rs.7,91,406/- being the labour charges from soil filling at site and the payment was made by “A/c. Payee Cheque” for this work. It is noticed that the Id.CIT(A) has correctly mentioned in his finding that Assessing Officer has not established by any cross-verification that the aforesaid bill was bogus. The Assessing Officer has computed the accommodation entries amount at the rate of 0.25% on hypothetical manner without any basis and relevant evidences. In his finding, the Ld.CIT(A) has held that ACIT Central Circle-2(4) Ahmedabad in the case of Shri Jaymeshkumar R.Rami has assessed net income at 1% of accommodation entries as commission earned and made addition of Rs.4,99,919/- (1% of Rs.4,99,91,893). The Ld.CIT(A) has further held that Assessing Officer in the case of entry provider had considered that amount credited in his bank account as value of accommodation entries including one pertaining to the assessee of Rs.6,43,406/-. The Ld.CIT(A) is also justified in stating that Assessing Officer has neither made any independent enquiry from the suppliers nor allowed any cross-examination of the third party though specifically demanded by the assessee-company and made the additions based on hypothesis, conjectures and suspicion.

8.2. In the light of the above facts and considering the detailed finding of the Ld.CIT(A), we do not find any infirmity in the decision of the

ld.CIT(A), therefore both the grounds of appeal of the Revenue stand dismissed.

9. Now we take up the assessee's appeal in ITA No.2061/Ahd/2012 for AY 2012-13.

10. In this appeal, the assessee has listed the solitary ground of appeal in disallowing the expenditure of Rs.7,91,406/- stating that the disallowance was erroneous in facts and law as no such expenditure was claimed during the year under consideration.

11. Without reiterating the facts as elaborated while adjudicating the appeal of the Revenue, i.e. ITA No.2040/Ahd/2018 for AY 2012-13 (supra), it is noticed that Ld.CIT(A) has restricted the addition to the extent of Rs.7,91,406/- on the basis of invoice placed on record in respect of labour charges for soil filling from M/s.Rami Brothers. However, on perusal of the bill, it is noticed that this bill was raised on 07/03/2011 pertaining to FY 2010-11 which clearly demonstrates that this expenditure was not claimed during the year under consideration. However, it is noticed that in his finding the Ld.CIT(A) has concluded that AO of the Central Circle-2(4), Ahmedabad has considered the amount credited in the bank account of Shri Rami as value of accommodation entries. Since in the case of the assessee the payment of Rs.6,43,406/- was considered as accommodation entries and it is noticed that assessee has not reconciled this payment with outstanding amount of Rs.7,91,406/- as per invoice raised for labour charges, therefore we restrict the disallowance to the



extent of Rs.6,43,406/-. Thus, this ground of appeal of the assessee is partly allowed.

12. In the combined result, appeal of the Revenue is dismissed, whereas the appeal of the assessee is partly allowed.

**This Order pronounced in Open Court on**

**08 / 03/2021**

Sd/-  
( MAHAVIR PRASAD )  
JUDICIAL MEMBER

Sd/-  
(AMARJIT SINGH )  
ACCOUNTANT MEMBER

Ahmedabad; Dated 08/ 03 /2021

टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-1, Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad