**IN THE INCOME TAX APPELLATE TRIBUNAL**
**MUMBAI BENCH "E" MUMBAI**

**BEFORE SHRI S.RIFAUR RAHMAN (ACCOUNTANT MEMBER) AND**
**SHRI RAVISH SOOD (JUDICIAL MEMBER)**

**ITA No.4923/MUM/2018**
**(Assessment Year: 2015-16)**

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| M/s Evolutis India Private Limited, C/o SH Kelkar And Co. Limited, LBS Marg, Mulund West, Mumbai – 400 080 | Vs. | Asstt. Commissioner of Income Tax, Circle 15(1)(2), Aayakar Bhavan, M.K. Road, Mumbai |

**PAN No. AABCE6452C**

| **(Assessee)** | **(Revenue)** |
|---|---|

Assessee by : Shri Saurabh Bhat, A.R
Revenue by : Shri Sumit Kumar, D.R

Date of Hearing : 25/08/2021
Date of pronouncement : 23/09/2021

**ORDER**

**PER RAVISH SOOD, J.M:**

The present appeal filed by the assessee is directed against the order passed by the CIT(A)-24, Mumbai, dated 25.06.2018 which in turn arises from the order passed by the A.O u/s 143(3) of the Income Tax Act, 1961 (for short 'Act'), dated 19.12.2017 for A.Y. 2015-16. The assessee has assailed the impugned order on the following grounds before us:

"(A) Disallowance out of Business and Promotion expenses - Rs. 12,79,359

1. The learned Commissioner of Income Tax (Appeals) [CIT(A)] erred on facts and in law in upholding the action of Assessing officer in disallowing payments made towards conferences and promotion of products under the head Business and Promotion expenses amounting to Rs.12,79,359/- u/s. 37 of IT Act, 1961.

2. The appellant prays that your honours hold that the amount of Rs.12,79,359/- is allowable as deductible expenditure under the provisions of section 37 of the IT Act, 1961;

B) General:

3. The above grounds of appeal are without prejudice to one another and the appellant craves leave to add, alter, amend, delete or modify any of the above grounds of appeal."

2. Briefly stated, the assessee company which is engaged in the business of trading and distribution of orthopaedic implantable devices had filed its return of income for AY. 2015-16 on 25.09.2015, declaring a loss of Rs.1,64,02,283/-. The return of income filed by the assessee was initially processed as such u/s 143(1) of the Act. Subsequently, the case of the assessee was selected for scrutiny assessment u/s 143(2) of the Act.

3. During the course of the assessment proceedings, it was observed by the A.O that the assessee had claimed deduction of the following expenses:

| Sr. No. | Description | Amount (Rs.) |
|---|---|---|
| 1. | Bangalore Orthopaedics Society – Conference for practical use of products | 4,49,934 |
| 2. | Payments to Doctors for Travel to France | 3,50,677 |
| 3. | Marketing Expenses – Hotel Stay etc. | 4,78,748 |
| | Total | 12,79,359 |

Observing, that the aforementioned expenses incurred by the assessee were in violation of the CBDT Circular No. 5/2012, dated 01.08.2012 which was based on the notification of the Medical Council of India (MCI), dated 10.12.2009 amending the Indian Medical Council (Professional Conduct, Etiquette and Ethics) Regulations 2002, the A.O was of the view that the assessee's claim for deduction of the aforesaid expenditure being in the nature of an expense that was prohibited by law was thus inadmissible as per the 'Explanation' to Sec. 37(1) of the Act. Backed by his aforesaid observation the A.O assessed the loss of the assessee company vide his order passed u/s 143(3), dated 19.12.2017 at an amount of (-) Rs. 1,51,22,924/-.

4. Aggrieved, the assessee carried the matter in appeal before the CIT(A). However, the CIT(A) not finding favour with the contentions advanced by the

assesse upheld the aforesaid disallowances made by the A.O and dismissed the appeal.

5. The asessee being aggrieved with the order of the CIT(A) has carried the matter in appeal before us. The ld. Authorized Representative (for short 'A.R') for the assessee, at the very outset submitted that as the assessee had incurred the aforesaid expenditure wholly and exclusively in the normal course of its business of trading and distribution of orthopedic implantable devices, therefore, the same was allowable as a deduction u/s 37(1) of the Act. Insofar the expenditure that was incurred by the assessee towards holding of conferences was concerned, it was submitted by the ld. A.R that the same was incurred for making the medical professionals conversant about the practical uses of the products that were being traded by the assessee company. It was submitted by the ld. A.R that the conferences organized by the assessee company were witnessed by clinical demonstrations, discussions and debates, interactive participation of the faculty delegates a/w practice sessions and different technique workshops and discussions with the faculty. It was further submitted by the ld. A.R that the expenditure incurred by the assessee company towards travel, stay etc. and payment of honorarium fees qua the workshops that were organized by the assessee in France was also in the nature of an expenditure incurred in the normal course of its business, and accordingly admissible u/s 37(1) of the Act. Further, in support of his claim that the CBDT Circular No. 5/2012, dated 01.08.2012 and the notification of the MCI, dated 10.12.2009 r.w the Indian Medical Council (Professional Conduct, Etiquette and Ethics), Regulations, 2002 were not applicable to the assessee which belonged to the health sector industry, the ld. A.R had relied on the order of the ITAT, Mumbai in the case of the Dy. CI-8(2), Mumbai Vs. PHL Pharma P. Ltd. (2017) 49CCH 124 (Mum)

6. Per contra, the ld. Departmental Representative (for short 'D.R') relied on the orders of the lower authorities. It was submitted by the ld. D.R that as the aforesaid expenses incurred by the assessee company were in violation of

CBDT Circular No. 5/2012, dated 01.08.2012 and the notification of the MCI, dated 10.12.2009 r.w the Indian Medical Council (Professional Conduct, Etiquette and Ethics), Regulations, 2002, therefore, the same had rightly been disallowed by the lower authorities.

7. We have given a thoughtful consideration to the contentions advanced by the ld. Authorised Representatives for both the parties in context of the merits of the additions/disallowance made by the A.O, perused the orders of the lower authorities and the material available on record, as well as considered the judicial pronouncements/CBDT circular/MCI Regulations that have been relied upon by them. Before us, the ld. A.R has assailed the adverse inferences that had been drawn by the lower authorities as regards the allowability of the aforesaid expenses on two fold basis viz. (i) that though the Medical Council Regulations, 2002 would apply to medical practitioners but the same were not applicable to the pharmaceutical companies and other health sector industry; and (ii) that the circular issued by CBDT cannot impose an obligation adverse to an assessee.

8. Before adverting to the issue as to whether the CBDT Circular No. 5/2012, dated 01.08.2002 and MCI Regulations would be applicable to the assessee before us, we think it apt to deal with the nature of expenses which were claimed as a deduction but had been disallowed by the A.O by invoking 'Explanation 1' to Sec. 37 of the Act, for the reason, that the same were hit by the CBDT Circular No. 5/2012, dated 01.08.2012 r.w the MCI Regulations. As observed by us hereinabove, the assessee had incurred certain expenditure towards holding a conference wherein the participants i.e the Medical professionals were to be made conversant about the practical use of the products that were traded in by the assessee company. In our considered view, without prejudice to our observations as regards the applicability of the CBDT Circular No. 5/2012, dated 01.08.2012 r.w the MCI Regulations to the expenditure incurred by the assessee, a member of the health sector, we are of a strong conviction that the said expenditure having been incurred by the

assessee wholly and exclusively in the normal course of its business by no means could have been brought within the realm of the gifts and other such ancillary freebies therein referred. Also, the expenditure that was incurred by the assessee towards travelling, stay and payment of honorarium fees to the doctors for their participation in the workshop organized in France could also not have been dubbed as a gift or freebies and thus, brought within the scope and gamut of the CBDT Circular No. 5/2012 dated 01.08.2012 r.w MCI Regulations. In the backdrop of our aforesaid deliberations, we are of the considered view that the aforesaid expenses having been incurred wholly and exclusively by the assessee for the purpose of its business, thus, by no means being violative of any provision of law were duly allowable as a deduction within the meaning of Sec. 37(1) of the Act.

9. Although, the aforesaid expenditure having been incurred by the assessee wholly and exclusively for the purpose of its business had been held by us to be allowable as a deduction u/s 37(1) of the Act, however, for the sake of completeness we shall deal with the aspect as to whether the said business promotion expenses so incurred by the assessee company, a health sector industry, would be regulated by the CBDT Circular No.5/2012, dated 01.08.2012 and the MCI Regulations.

10. After deliberating at length on the issue under consideration, we find, that the issue that the expenses that are wholly and exclusively incurred by a pharmaceutical company or a health sector industry in the normal course of its business i.e towards gifts, travel facility, conference expenses or similar freebies given to medical practitioners or their professional associations would not be hit by the 'Explanation 1' to Sec. 37 of the Act is covered by the order of a coordinate bench of the Tribunal i.e **ITAT "A" Bench, Mumbai in the case of Aristo Pharmaceuticals Pvt. ltd. Vs. ACIT (ITA No. 6680/Mum/2012, dated 26.07.2018)**. In the aforesaid order, the Tribunal had after exhaustive deliberations observed that as per the provisions of the Indian Medical Council Act, 1956 the scope and ambit of the statutory provisions

relating to professional misconduct of registered medical practitioners under the Indian Medical Council Act, 1956 is restricted only to the persons registered as medical practitioners with the State Medical Council and whose name is entered in the Indian Medical Register maintained under Sec. 21 of the said Act. Further, it was observed, that the scheme of the Indian Medical Council Act, 1956 neither deals with nor provides for any conduct of any association/society, and only regulates the conduct of registered medical practitioners and not the pharmaceutical companies or allied health sector industries. Apart from that, the Tribunal in its order had also drawn support from the order of the **Hon'ble High Court of Delhi** in the case of **MAX Hospital., Pitampura Vs. Medical Council of India [CWP No. 1334/2013, dated 10.01.2014]**. In the aforesaid case, the Medical Council of India (MCI) had filed an 'Affidavit' before the High Court, wherein it was deposed by the council that its jurisdiction was limited only to take action against the registered medical professionals under the Indian Medical Council (Professional Conduct, Etiquette and Ethics) Regulations, 2002, and it had no jurisdiction to pass an order affecting the rights/interest of the petitioner hospital. In the backdrop of its exhaustive deliberations the Tribunal had concluded that even if the assessee had incurred expenditure on distribution of 'freebies' to doctors and medical practitioners, the same, though may not be in conformity with the Indian Medical Council (Professional Conduct, Etiquette and Ethics) regulations, 2002, but then, as the same only regulates the code of conduct of the medical practitioners/doctors, therefore, in the absence of any prohibition on the pharmaceutical companies in incurring of such sales promotion expenses it cannot be held to have incurred an expenditure for a purpose which is an offence or is prohibited by law. The Tribunal while concluding as herein above had observed as under:

> "20. We have heard the authorised representatives for both the parties, perused the orders of the lower authorities and the material available on record. We find that our indulgence in the cross appeals filed by the assessee and the revenue has been sought for adjudicating the allowability of the sales promotion expenses incurred by the assessee on the distribution of

articles to the stockists, distributors, dealers, customers and doctors, in the backdrop of the CBDT Circular No. 5/2012, dated 01.08.2012 and the MCI regulations. We find that it is the case of the revenue that as per the CBDT Circular No. 5/2012, dated 01.08.2012 any expense incurred by a pharmaceutical or allied health sector industry in providing any “freebies” to medical practitioners or their professional associations in violation of the regulation issued by Medical Council of India which is a regulatory body constituted under the Medical Council Act, 1956, would be liable to be disallowed in the hands of such pharmaceutical or allied health sector industry or any other assessee which had provided such “freebies” and claimed the same as a deductible expense against its income in the accounts.

21. We have deliberated at length on the issue under consideration and after perusing the regulations issued by the Medical Council of India, find that the same lays down the code of conduct in respect of the doctors and other medical professionals registered with it, and are not applicable to the pharmaceuticals or allied health sector industries. Rather, a perusal of the provisions of the Indian Medical Council Act, 1956, reveals that the scope and ambit of statutory provisions relating to professional conduct of registered medical practitioners under the Indian Medical Council Act, 1956 is restricted only to the persons registered as medical practitioners with the State Medical Council and whose name are entered in the Indian Medical Register maintained under Sec. 21 of the said Act. We are of the considered view that the scheme of the Indian Medical Council Act, 1956 neither deals with nor provides for any conduct of any association/society and deals only with the conduct of individual registered medical practitioners. In the backdrop of the aforesaid facts, it emerges that the applicability of the MCI regulations would only cover individual medical practitioners and not the pharmaceutical companies or allied health sector industries. Interestingly, the scope of the applicability of the MCI regulations was looked into by the Hon’ble High Court of Delhi in the case of Max Hospital, Pitampura Vs. Medical Council of India (CWP No. 1334/2013, dated 10.01.2014). In the aforementioned case the MCI had filed an ‘Affidavit’ before the High Court, wherein it was deposed by the council that its jurisdiction is limited only to take action against the registered medical professionals under the Indian Medical Council (Professional Conduct, Etiquette and Ethics) Regulations, 2002, and it has no jurisdiction to pass any order affecting the rights/interest of the petitioner hospital. We are of the considered view that on the basis of the aforesaid deposition of MCI that its jurisdiction stands restricted to the registered medical professionals, it can safely be concluded that the MCI regulations would in no way impinge on the functioning of the assessee company which is engaged in the business of manufacturing and sale of pharmaceutical and allied products. We thus, in the backdrop of our aforesaid deliberations are of the considered view that the code of conduct enshrined in the MCI regulations are solely meant to be followed and adhered by medical practitioners/doctors, and such a regulation or code of conduct would not cover the pharmaceutical company or healthcare sector in any manner. We are further of the view that in the backdrop of our aforesaid observations, as the Medical Council of India does not have any jurisdiction under law to pass any order or regulation against any hospital, pharmaceutical company or any healthcare sector, then

any such regulation issued by it cannot have any prohibitory effect on the manner in which the pharmaceutical company like the assessee conducts its business. On the basis of our aforesaid observations, we are unable to comprehend that now when the MCI has no jurisdiction upon the pharmaceutical companies, then where could there be an occasion for concluding that the assessee company had violated any regulation issued by MCI. We thus, in terms of our aforesaid observations are of the considered view that even if the assessee had incurred expenditure on distribution of "freebies" to doctors and medical practitioners, the same though may not be in conformity with the Indian Medical Council (Professional Conduct, Etiquette and Ethics) regulations, 2002 (as amended on 10.12.2009), however, as the same only regulates the code of conduct of the medical practitioners/doctors, therefore, in the absence of any prohibition on the pharmaceutical companies in incurring of such sales promotion expenses, the latter cannot be held to have incurred an expenditure for a purpose which is an offence or is prohibited by law. In this regard we are reminded of the maxim "*Expressio Unius Est Exclusio Alterius*", which provides that if a particular expression in the statute is expressly stated for a particular class of assessee, then by implication what has not been stated or expressed in the statute has to be excluded for other class of assesses. Thus, now when the MCI regulations are applicable to medical practitioners registered with the MCI, then the same cannot be made applicable to pharmaceutical companies or other allied healthcare companies.

22. We shall now advert to the CBDT Circular No. 5/2012, dated 01.08.2012. We find that the aforesaid CBDT Circular reads as under:-

> *"Inadmissibility of expenses incurred in providing freebees to medical practitioner by pharmaceutical and allied health sector industry*
>
> *Circular No. 5/2012 [F.No. 225/142/2012-ITA.II], dated 1-8-2012*
>
> *It has been brought to the notice of the Board that some pharmaceutical and allied health sector Industries are providing freebies (freebies) to medical practitioner and their professional associations in violation of the regulations issued by Medical Council of India (the 'Council') which is a regulatory body constituted under the Medical Council Act, 1956*
>
> *2. The council in exercise of its statutory powers amended the Indian Medical Council (Professional Conduct, Etiquette and Ethics) Regulations, 2002 (the regulations) on 10-12-2009 imposing a prohibition on the medical practitioner and their professional associations from taking any Gift, Travel facility, Hospitality, Cash or monetary grant from the pharmaceutical and allied health sector Industries.*
>
> *3. Section 37(1) of Income Tax Act provides for deduction of any revenue expenditure (other than those failing under sections 30 to 36) from the business income if such expense is laid out/expended wholly*

*or exclusively for the purpose of business or profession. However, the explanation appended to this sub-section denies claim of any such expenses, if the same has been incurred for a purpose which is either an offence or prohibited by law.*

*Thus, the claim of any expense incurred in providing above mentioned or similar freebees in violation of the provisions of Indian Medical Council (Professional Conduct, Etiquette and Ethics) Regulations, 2002 shall be inadmissible under section 37(1) of the Income Tax Act being an expense prohibited by the law. This disallowance shall be made in the hands of such pharmaceutical or allied health sector Industries or other assessee which has provided aforesaid freebees and claimed it as a deductible expense in its accounts against income.*

*4. It is also clarified that the sum equivalent to value of freebees enjoyed by the aforesaid medical practitioner or professional associations is also taxable as business income or income from other sources as the case may be depending on the facts of each case. The assessing officers of such medical practitioner or professional associations should examine the same and take an appropriate action.*

*This may be brought to the notice of all the officers of the charge for necessary action."*

We may herein observe that a perusal of the aforesaid CBDT Circular reveals that the "freebies" provided by the pharmaceutical companies or allied health sector industries to medical practitioners or their professional associations in violation of the provisions of Indian Medical Council (Professional Conduct, Etiquette and Ethics) regulations, 2002 shall be inadmissible under Sec. 37(1) of the Income Tax Act, 1961, as the same would be an expense prohibited by the law. We are of the considered view that as observed by us hereinabove, the code of conduct enshrined in the notifications issued by MCI though is to be strictly followed and adhered by medical practitioners/doctors registered with the MCI, however the same cannot impinge on the conduct of the pharmaceutical companies or other healthcare sector in any manner. We find that nothing has brought on record which could persuade us to conclude that the regulations or notifications issued by MCI would as per the law also be binding on the pharmaceutical companies or other allied healthcare sector. Rather, the concession made by the MCI before the Hon'ble High Court of Delhi in the case of Max Hospital Vs. MCI (CWP No. 1334/2013, dated 10.01.2014) fortifies our aforesaid view that MCI has no jurisdiction to pass any order or regulation against any hospital, pharmaceutical company or any healthcare sector. We further find that MCI had by adding Para 6.8.1 to its earlier notification issued as "Indian Medical Council Professional (Conduct, Etiquette and Ethics) Regulations, 2002" had even provided for action which shall be taken against medical practitioners in case they contravene the prohibitions placed on them. We find from a perusal of Para 6.8.1 that in case of receiving of any gift from any pharmaceutical or allied health care industry and their sales people or representatives, action stands restricted to the

members who are registered with the MCI. In other words the censure/action as had been suggested on the violation of the code of conduct is only for the medical practitioners and not for the pharmaceutical companies or allied health sector industries. We are thus of the considered view that the regulations issued by MCI are *qua* the doctors/medical practitioners registered with MCI, and the same shall in no way impinge upon the conduct of the pharmaceutical companies. As a logical corollary to it, if there is any violation or prohibition as per MCI regulation in terms of *Explanation* to Sec. 37(1), then the same would debar the doctors or the registered medical practitioners and not the pharmaceutical companies and the allied healthcare sector for claiming the same as an expenditure."

11. We are further of the considered view, that even otherwise, the enlargement of the scope of MCI regulation to the pharmaceutical companies or other health sector industry by the CBDT is *de hors* any enabling provision either under the Income Tax Act or under the Indian Medical Council Regulations. In our considered view, though the CBDT can tone down the rigours of law in order to ensure a fair enforcement of the provisions by issuing circulars for clarifying the statutory provisions, however, it is divested of its powers to create a new impairment adverse to an assessee, or to a class of assesses, without any sanction or authority of law. We find that the aspect that the CBDT is divested of its powers to enlarge the scope of MCI regulation by extending the same to pharmaceutical companies without any enabling provision either under the Income tax Act or the Indian Medical Regulations was also deliberated upon by the Tribunal in the case of **Aristo Pharmaceuticals Pvt. ltd. Vs. ACIT (ITA No. 6680/Mum/2012, dated 26.07.2018)**, wherein it was observed as under :

"23. We find that the CBDT as per its Circular No. 5/2012, dated 01.08.2012 had enlarged the scope and applicability of Indian Medical Council Regulation, 2002, by making the same applicable even to the pharmaceutical companies or allied healthcare sector industries. We are of the considered view that such an enlargement of the scope of MCI regulation to the pharmaceutical companies by the CBDT is without any enabling provision either under the Income Tax Act or under the Indian Medical Council Regulations. We are of a strong conviction that the CBDT cannot provide *casus omissus* to a statute or notification or any regulation which has not been expressly provided therein. Still further, though the CBDT can tone down the rigours of law in order to ensure a fair enforcement of the provisions by issuing circulars for clarifying the statutory provisions, however, it is divested of its power to create a new impairment adverse to an assessee or to a class

of assessee without any sanction or authority of law. We are of the considered view that the circulars which are issued by the CBDT must confirm to the tax laws and though are meant for the purpose of giving administrative relief or for clarifying the provisions of law, but the same cannot impose a burden on the assessee, leave alone creating a new burden by enlarging the scope of a regulation issued under a different act so as to impose any kind of hardship or liability on the assessee. We thus, are unable to persuade ourselves to subscribe to the rigours contemplated in the CBDT Circular No. 5/2012, dated 01.08.2012, which we would not hesitate to observe, despite absence of anything provided by the MCI in its regulations issued under the Medical Council Act, 1956, contemplating that the regulation of code of conduct would also cover the pharmaceutical companies and healthcare sector, however provides that in case a pharmaceutical or allied health sector industry incurs any expenditure in providing any gift, travel facility, cash, monetary grant or similar freebies to medical practitioners or their professional associations in violation of the Indian Medical Council (Professional Conduct, Etiquette and Ethics) Regulations, 2002, the expenditure incurred on the same shall be disallowed in the hands of such pharmaceutical or allied health sector industry. We are of the considered view that the burden imposed by the CBDT vide its aforesaid Circular No. 5/2012, dated 01.08.2012 on the pharmaceutical or allied health sector industries, despite absence of any enabling provision under the Income Tax law or under the Indian Medical Council Regulations, clearly impinges on the conduct of the pharmaceutical and allied health sector industries in carrying out its business. We thus, in the absence of any sanction or authority of law on the basis of which it could safely be concluded that the expenditure incurred by the assessee company on sales promotion expenses by way of distribution of articles to the stockists, distributors, dealers, customers and doctors, is in the nature of an expenditure which had been incurred for any purpose which is either an offence or prohibited by law, thus conclude that the same would not be hit by the *Explanation* to Sec. 37(1) of the Act."

12. As regards the reliance placed by the ld. D.R on the order of the ITAT, Mumbai Bench 'A' in the case of ACIT, Circle 6(3), Mumbai Vs. Liva Healthcare Ltd. (2016) 161 ITD 63 (Mum) is concerned, we find that the Tribunal while disposing off the appeal in the case of Aristo Pharmaceuticals Pvt. ltd.(supra) had considered the said order. Be that as it may, in the case of Liva Healthcare Ltd. (supra), though the Tribunal had incorporated the relevant provisions and clauses of the Indian Medical Council Regulation 2002, however, it had not elaborated or dwelled upon the issue as to how this MCI regulation which was strictly meant for medical practitioners and doctors could be made applicable to pharmaceutical companies and other health sector industry. We, thus, in terms of our aforesaid observations and

respectfully following the view taken by the co-ordinate bench of the Tribunal i.e **ITAT "A" Bench, Mumbai**, in the case of **Aristo Pharmaceuticals Pvt. ltd. Vs. ACIT (ITA No. 6680/Mum/2012, dated 26.07.2018),** are of the considered view that the expenditure of Rs. 12,79,359/- incurred by the assessee towards, viz. (i) Bangalore Orthopaedic Society – Conference for practical use of products : Rs. 4,49,934/-; and (iii). Payments made towards travelling expense of doctors for attending the workshops organized at France a/w the expenditure incurred towards their stay, honorarium fees etc. : Rs. 8,29,425/- would not be hit by the "Explanation" to Sec. 37 of the Act. Accordingly, on the basis of our aforesaid observations, we are of the considered view that the A.O was not justified in disallowing the aforesaid expenses of Rs. 12,79,359/- that were incurred by the assessee wholly and exclusively in the normal course of its business by bringing the same within the realm of the 'Explanation' to Sec. 37(1) of the Act. The **Grounds of appeal Nos. 1 & 2** are allowed in terms of our aforesaid observations.

13. The **Ground of appeal No. 3** being general is dismissed as not pressed.

14. Resultantly, the appeal of the assessee is allowed in terms of our aforesaid observations.

Order pronounced in the open court on 23/09/2021.

| Sd/- | Sd/- |
|---|---|
| (S. Rifaur Rahman) | (Ravish Sood) |
| ACCOUNTANT MEMBER | JUDICIAL MEMBER |

Mumbai;
Dated: 23.09.2021
PS: Rohit

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

BY ORDER,
//True Copy//

(Sr. Private Secretary)
**ITAT, Mumbai**