आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./**I.T.A. Nos.576 & 577/Chny/2020**
निर्धारण वर्ष/**Assessment Year: 2015-16**
&
C.O. Nos. 06 & 07/Chny/2021 [in I.T.A. No. 576 & 577/Chny/2020]

The Income Tax Officer, Non Corporate Ward 1(4), Chennai – 600 034.	Vs.	M/s. Nithyasudha Combines, No. 8/20, Second Cross Street, Nandanam Extension, Nandanam, Chennai 600 085. [**PAN: AAKFN6811A]**
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent/Cross Objector)

Department by	:	Shri AR V Sreenivasan, Addl. CIT
Assessee by	:	Shri R. Venkata Raman, C.A.
सुनवाई की तारीख/ Date of hearing	:	25.04.2022
घोषणा की तारीख /Date of Pronouncement	:	06.05.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

Both the appeals filed by the Revenue are directed against different orders of the ld. Commissioner of Income Tax (Appeals) 2, Chennai, both dated 16.12.2019 relevant to the assessment year 2015-16 passed against deletion of quantum addition made under section 68 of the Income Tax Act, 1961 ["Act" in short] as well as deletion of penalty levied under section 271(1)(c) of the Act. The first

effective ground raised in the appeal of the Revenue [ground No. 2 to 4] is against the delay condoned by the ld. CIT(A).

2. Brief facts of the case are that the assessee filed its return of income for the assessment year 2015-16 on 28.09.2015 declaring a total income of ₹. Nil. The return was processed under section 143(1) of the Act. Subsequently, the case was selected for scrutiny and after following due procedure, the Assessing Officer has completed the assessment under section 143(3) of the Act dated 29.12.2017.

2.1 On verification of the details furnished by the assessee, the Assessing Officer has noted that the assessee firm had filed the first return of income for the assessment year 2015-16 with a capital introduction of ₹.9.70 crores and the onus of providing the source of the said capital introduction entirely vests with the assessee. The assessee has explained the capital introduction to the tune of ₹.7.30 crores only leaving a difference of ₹.2.40 crores as unexplained. Since the assessee could not explain the capital introduction to the tune of ₹.2.40 crores, the Assessing Officer treated the same as unexplained

income of the firm and brought to tax. On appeal, the ld. CIT(A) deleted the addition made under section 68 of the Act.

3. Aggrieved, the Revenue is in appeal before the Tribunal challenging the condonation of delay in filing the appeals against quantum addition as well as penalty order before the ld. CIT(A) as well as deleting the disallowance of unexplained capital.

4. On the other hand, the ld. Counsel for the assessee strongly supported the orders passed by the ld. CIT(A).

5. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. The Department has challenged condonation of delay of 300 days in filing the appeal before the ld. CIT(A). The assessment order under section 143(3) of the Act was served on the assessee on 29.12.2017. However, the assessee filed its appeal before the ld. CIT(A) belatedly on 24.11.2018, thereby, there is a delay of 300 days in filing the appeal before the ld. CIT(A). The assessee has filed a petition for condonation of delay explaining in detail the reasons for the delay in filing the appeal and the same were reproduced in the appellate order. After

considering the reasons for the delay in filing the appeal, the ld. CIT(A) has observed as under:

> *"(v) In the instant case, the appellant explained that the delay was on account of two reasons i.e., 1) wrong advise of the part time accountant that the appeal before the Commissioner of Income Tax (Appeals) can be filed only after payment of 20% of the tax demand and 2) ill health of the partner who is managing the affairs of the appellant firm. During the course of appellate proceedings, the appellant firm produced medical certificate from which it is evident that Mrs. Nithyalakshmi was having health issues and was undergoing treatment. Further, from the assessment records it is noticed that in one of the letters addressed to the AO, the appellant has stated that it is trying to pay the demand for facilitating the appeal. Therefore, this proves that the appellant was under bonafide belief that appeal cannot be filed before the Commissioner of Income Tax (Appeals) without payment of 20% of the tax demanded. Thus, I am of the considered view that the wrong advise of the part time accountant along with poor health of the managing partner would have prevented the appellant from filing the appeal within the due date. Hence, keeping in view the facts and circumstances of the instant case of the appellant as well as the ratio of judgements relied upon supra, I hereby condone the delay in late filing of the instant appeal by the appellant and in the interest of justice the issues involved in this case have been taken up for adjudication on merits."*

5.1 From the above detailed observations of the ld. CIT(A), it is clear that the assessee was prevented by reasonable cause for the delay in filing the appeal before the ld. CIT(A), in fact, the ld. CIT(A) has considered the petition for condonation of delay with authentic evidences in support of the reasons stated in the petition. Under the above facts and circumstances, we are of the considered opinion that the ld. CIT(A) has rightly condoned the delay in filing the appeal.

5.2 The two case law relied on in the grounds of appeal have application to the facts of the present case for the reason that the assessee has explained the reasons with adequate evidences for the delay in filing the appeal, which were duly considered by the ld. CIT(A) while condoning the delay in filing the appeal. Thus, the ground raised by the Revenue is dismissed.

6. The next ground raised in the ground Nos. 5 to 9 relates to violation of Rule 46A of the Income Tax Rules, 1962 by stating that Income-tax Non Statutory Form-51 [ITNS-51] is not sufficient.

6.1 We have considered the rival contentions. On perusal of the appellate order, we find that the appeal before the ld. CIT(A) against the assessment order passed under section 143(3) of the Act dated 29.12.2017 was filed by the assessee on 24.11.2018 and the appellate order was concluded on 16.12.2019. The ld. CIT(A) has issued Income-tax Non Statutory Form-51 to the Assessing Officer for confirmation in respect of which, there was no response from the Assessing Officer. In the absence of confirmation from the Assessing Officer, the ld. CIT(A) has presumed that the facts stated in Form 35 are borne on records and that the Assessing Officer was not willing to

be heard in this appeal. Therefore, in view of the powers conferred upon him and by exercising powers vested with under section 250(4) of the Act r.w. Rule 46A(4) of the Income Tax Rules, the ld. CIT(A) called for the bank statement of the assessee firm for the impugned assessment year and copy of the return of income filed by Mrs. Nithyalakshmi in order to adjudicate the grounds raised in the appeal of the assessee and assessment records were also called for to consider other details as was furnished by the assessee during the course of assessment proceedings. The contention of the Department is that the Assessing Officer was not given opportunity by calling for remand report from the Assessing Officer.

6.2 Before concluding the appellate order by the ld. CIT(A), ITNS-51 Form was issued to the Assessing Officer and since there was no response from the Assessing Officer, after calling the assessment records, the ld. CIT(A) proceeded to conclude the appellate order. In fact, no fresh evidence was brought before the ld. CIT(A) warranting remand report from the Assessing Officer. In this case, on perusal of the assessment order, it is very clear that on verification of the bank statements and other details of the partners, Smt. Nithyalakshmi and Shri Gurumurthy who have introduced capital in the assessee's firm,

the Assessing Officer has observed that the total capital introduced by the assessee are only ₹.7.30 crores, whereas, in the return of income of the assessee, being first return of income for the assessment year 2015-16, it was mentioned wrongly mentioned in the return of income and based on the return of income, the Assessing Officer has wrongly made the addition as the addition was not as per books of accounts. Therefore, the Assessing Officer has nothing to say further on the wrong addition made, she could not confirm for hearing of the issue raised before the appellate authority.

6.3 Moreover, in the grounds of appeal at ground No. 7, the Revenue has relied on the decision of the Hon'ble Supreme Court judgement in the case of Goetze (India) Ltd. v. CIT 284 ITR 323 (SC) for the preposition that the assessee cannot amend a return filed by him for making a claim for deduction other than by filing a revised return. Further, the Hon'ble Supreme Court makes it clear to restrict to the power of the assessing authority to entertain a claim for deduction otherwise by a revised return and further held that the decision did not impinge on the power of the Appellate Tribunal.

6.4 By referring to the various case law including the decisions of the Hon'ble Supreme Court in the case of Goetze (India) Ltd. v. CIT (supra), National Thermal Power Co. Ltd. v. CIT [1998] 229 ITR 383 (SC), decision of the Hon'ble Jurisdictional High Court in the case of Ramco Cements Ltd. v. DCIT [2015] 373 ITR 146 (Mad), in the case of CIT v. Abhinitha Foundation Pvt. Ltd. [2017] 396 ITR 251 (Mad), the Hon'ble Jurisdictional High Court has not only made it clear that the power of the appellate authorities to consider claims made based on the materials already available on record is co-terminus with the power of the Assessing Officer and the failure to advert to the claim in the original return or the revised return cannot denude the appellate authorities of their power to consider the claim, if, the relevant material is available on record and is otherwise tenable in law, but also, it was held that even if, the claim made by the assessee company does not form part of the original return or even the revised return, it could still be considered, if, the relevant material was available on record, either by the appellate authorities, (which includes both the CIT(A) and the Tribunal) by themselves or on remand, by the Assessing Officer. Respectfully following the above decisions as well as reproducing relevant held portions in the appellate order, the ld. CIT(A) has

correctly proceeded to conclude the appellate order by considering the assessment records.

6.5 Over and above, here, it is pertinent to state that in the case of Ramco Cements Ltd. v. DCIT (supra), the Hon'ble Jurisdictional High Court has directed the ld. CIT(A) to consider the additional ground which was raised before the ld. CIT(A) and which was not considered during appellate proceedings, as the assessee in that case has given certain reasons with records to show that it was a bonafide claim but out of inadvertence, it was not stated in the return of income, whereas, the matter was not remanded to the Assessing Officer on the pretext that the Assessing Officer is not empowered to adjudicate a claim which was not claimed in the original return of income or by way of revised return.

6.6 In view of the above judicial precedents, we are of the considered opinion that the ld. CIT(A) has perfectly assumed the jurisdiction by exercising of powers conferred upon him under section 250(4) of the Act read with sub-rule (4) of Rule 46A of the Income Tax Rules to adjudicate the ground raised in the appeal based on the materials available on records. We find no infirmity in the order passed by the ld.

CIT(A) on this issue and accordingly, the ground raised by the Revenue is dismissed.

7. Ground Nos. 10 & 11 of the grounds of appeal deals with deletion of addition of unexplained capital. With regard to the issue of unexplained capital, it is required to ascertain as to whether the assessee has actually committed the mistake in the return of income filed for the first time and the next point for consideration is whether the unexplained partners' capital is assessable in the hands of the assessee or not in terms of section 68 of the Act. With regard to the first point for consideration, the ld. CIT(A) has elaborately clarified the error committed by the assessee firm in para (e) & (f) at page 28 & 29 of the appellate order and the same are reproduced as under:

> *"e) It is noticed from the assessment records that it is not the case of the AO that the appellant firm has purchased assets or owning any assets during the impugned assessment year. Further, during the course of assessment proceedings, it was submitted by the partners that the funds were transferred between them in respect of the land as stated in the above Agreement of sale. From the perusal of the above agreement of sale, it is noted that the transaction was between third parties and spouse of Mr. Gurumurthy Ragupathy and was in no way connected with the appellant firm. Further, nowhere in the above agreement, is it stated that the appellant firm is involved in the transaction and no whisper is made about the appellant firm. Therefore, reporting of Rs.9,50,00,000/- against the gross block of fixed assets without actually owning any asset in its return of income filed for the impugned assessment year is an error committed by the appellant firm. Moreover, the same Rs.9,50,00,000/- was reported by Mrs. Nithyalakshmi in her return of income under assets side while filing the return of income for the impugned assessment year. Therefore, beyond any doubt, it is clear that*

the appellant firm without any assets has made a mistake in reporting the figures against the fixed assets column.

f) In view of the above findings, I find merit in the submissions of the AR and accordingly am of the considered view that the figures of Balance Sheet reported by the appellant firm while filing its return of income for the impugned assessment year are erroneous and is a result of mistake committed by the appellant firm. The AO has based his addition on the basis of amounts reflected in the return of income and not with reference to any other documentary evidence. Thus, the addition made by the AO is erroneous because the basis for making the addition itself is erroneous. Therefore, the addition of Rs.2,40,00,000/- made by the AO in the appellant's hand is not warranted because the appellant firm has not received any capital during the impugned assessment year. In this context, it is worthwhile to refer to about the recent decision of the Chennai Bench of the Hon'ble Income Tax Appellate Tribunal in the case of Shri R. Munusamy v. ITO in ITA No.3166/Chny/2018, wherein the Hon'ble ITAT has directed the AO to delete the addition which has resulted due to the accounting mistake committed by the accountant of the assessee. For ready reference, relevant paragraph of the decision is reproduced below:

> *" Therefore we hereby direct the Ld.AO to delete the addition of Rs.16,60,000- made in the hands of the assessee by invoking the provision of Section 68 of the Act because the assessee has not actually introduced cash of Rs.16,60,000/- in his books of accounts during the relevant assessment year but it relates to all the assets owned by the assessee explained hereinabove.*
>
> *In the case before the Hon'ble ITAT, the accountant of the assessee has passed entries in the books of account as cash received, whereas the actual fact is no cash was received by the assessee. Hence, the Hon'ble ITAT has deleted the addition made by the AO. In the instant case of the appellant firm, the AO on the basis of return filed by the appellant firm has made an addition. The appellant firm has filed its return of income as if capital was contributed by its partner's, whereas it is noticed from the bank statements and other documents that the appellant firm has not received any capital during the impugned assessment year. Moreover, the appellant firm did not enter into any transactions during the year under consideration necessitating it to report the items of Balance Sheet. Therefore, the facts of the case relied upon supra are squarely applicable to the facts of the appellant firm and accordingly am of the considered opinion that the AO erred in making an addition of Rs.2,40,00,000/in the hands of the appellant firm.*

7.1 From the above observations of the ld. CIT(A), it is very clear that the figures of Balance Sheet reported by the assessee firm while filing its return of income for the impugned assessment year are erroneous and is a result of mistake committed by the assessee firm. The only basis for making the addition by the Assessing Officer was purely on the basis of amounts reflected in the return of income and not with reference to any other documentary evidence. Thus, the addition made by the Assessing Officer is erroneous for the reason that the basis for making the addition itself is erroneous and liable to be deleted.

7.2 The next point for consideration is whether the unexplained partners' capital is assessable in the hands of the assessee or not in terms of section 68 of the Act. For ready reference, provision contained in section 68 of the Act is extracted below:

> *"68. Where any sum is found credited in the books of an assessee maintained for any previous year, and the assessee offers no explanation about the nature and source thereof or the explanation offered by him is not, in the opinion of the [Assessing] Officer, satisfactory, the sum so credited may be charged to income-tax as the income of the assessee of that previous year:"*

7.3 It is quite clear from the above that the provision of section 68 of the Act can be invoked only when there is a credit in the books of account maintained by the assessee. However, in the present case, no credit was recorded in the books of accounts of the assessee firm.

During the course of appellate proceedings, the ld. CIT(A) has called for assessment records and observed that during the course of scrutiny assessment proceedings, the Assessing Officer noted from the return of income filed by the assessee firm that the assessee has reported a sum of ₹.9,70,00,000/- against the column "partners' capital". On this basis, the Assessing Officer has come to a conclusion that the assessee firm has introduced a capital of ₹.9,70,00,000/- during the impugned assessment year. On examining the assessment records, the ld. CIT(A) has noted that the conclusion of the Assessing Officer is neither based on bank accounts nor books of accounts of the assessee firm. Moreover, it is not the case of the Assessing Officer that ₹.9,70,00,000/- was found credited in the books of accounts of the assessee firm before reaching the conclusion that there was a substantial increase in the capital of the assessee firm during the previous year relevant to the impugned assessment year. The Assessing Officer failed to appreciate that addition under section 68 of the Act can be made only when there is a credit in the books of account maintained by the assessee. In the instant case, the assessee firm has not carried out any transactions during the year under consideration warranting recording the same in its books of account.

The return of income filed by the assessee is not its books of accounts. Under the above facts and circumstances no addition could be made under section 68 of the Act and thus, the addition of ₹.2,40,00,000/- made by the Assessing Officer is liable to deleted.

7.4 With regard to the capital introduced in the assessee firm, the observations of the ld. CIT(A) are reproduced as under:

> *"ii. In the return of income, the appellant firm erroneously reported Rs.9,70,00,000/- against partner's capital. Thus, the AO was of the view that the partner's source for the capital introduction is to be explained by the appellant firm. During the course of assessment proceedings, Mrs. Nithyalakshmi has stated that she had received an advance of Rs.9,70,00,000/- Mr.Gurumoorthy Ragupathy. The AO found from the bank statements of Mr.Gurumoorthy Ragupathy and Mrs.Nithyalakshmi that she had received only the sum of Rs.7,30,00,000/- till 31.03.2015 in her bank account. Hence, the AO concluded that there was a shortfall to the extent of Rs.2,40,00,000/- and treated the same as source of capital of the appellant firm which remained unexplained. Accordingly, the Ao made an addition of Rs.2,40,00,000/- in the hands of the appellant as unexplained income because Mrs.Nithyalakshmi failed to explain the source for the differential sum of Rs.2,40,00,000/-. I am of the considered opinion that the question of explaining the source for the capital contribution is not warranted because the partners had not introduced any capital during the impugned assessment year (detailed findings are given above). Accordingly, the AO erred in making an addition of Rs.2,40,00,000/towards unexplained income of the appellant firm. It is apparent from the assessment records that the loan transaction between Mr.Gurumoorthy Ragupathy and Mrs.Nithyalakshmi were executed in their individual capacity and was not relating to the appellant firm. The difference in the amount of loan paid and received between the partners cannot be a subject matter of addition in the hands of the appellant. Moreover, the AO failed to bring on record any evidence to prove that the appellant firm is having an unexplained income. Therefore, the AO has erred by making an addition of Rs.2,40,00,000/- in the hands of the appellant firm."*

7.5 Whether the partners' capital is assessable in the hands of the assessee firm has been adjudicated by various Benches of the

Tribunal as well as various courts and held that there cannot be any addition in the hands of the assessee firm on account of capital contribution by its partners. In support of this proposition, reliance is placed on the following judicial precedents:

7.6 Similar issue was subject matter in appeal before the Hon'ble Allahabad High Court in the case of India Rice Mills v. CIT 218 ITR 508(All), wherein, the Hon'ble High Court has observed and held as under:

> *"The assessee-firm which was constituted on August 12, 1977, became operative from February 2, 1978. During the period from 1977 to February 1978, ten partners of the firm made capital contributions, totalling Rs.1,43,000. Since this was credited in the books of the firm the firm was called upon by the assessing authority to explain the source of the deposit. All the partners had filed returns after the close of the accounting year of the firm and they had not filed any returns in earlier years. Therefore, the assessing authority held that the amount represented the income of the assessee-firm from undisclosed sources. On appeal, the Commissioner of Income-tax (Appeals) held that as the deposits were made by the partners before the firm started its business, the same could not be taken to be the income of the firm from undisclosed sources. The Tribunal held that as the amount was credited in the books of the assessee-firm, it was for the assessee-firm to explain the sources of deposits. On a reference:*
>
> *Held, that all the deposits came to be made during the accounting year in the books of the assessee-firm before it started its business and the deposits represented the capital contribution of the partners. It was the partners to explain the source of deposits and if they failed to discharge the onus then such deposits could be added in the hands of the partners only. These deposits could in no case be the income of the assessee-firm because the firm started its business after the credits had been made its books."*

7.7 Similarly, by following the decision in the case of CIT v. M. Venkateswara Rao and others [2015] 370 ITR 212 (T&AP), In the case

of ITO v. Gowthami Builders in ITA Nos. 314/Viz/2016 & 392/Viz/2017 & ors dated 14.03.2018, the Visakhapatnam Bench of ITAT has decided the issue against the Revenue. The relevant portion of the order of the Hon'ble Telangana & Andhra Pradesh High Court is reproduced as under:

> *"Held, dismissing the appeal, (i) that the amount that was sought to be treated as income of the firm was the contribution made by the partners to the capital. In a way, the amount so contributed constitutes the very substratum for the business of the firm. The pooling of such capital as credit. It was only when the entries were made during the course of business tliat they could be subjected to scrutiny under section 68 of the Income-tax Act, 1961. Even otherwise, it was evident that the assessee explained the amount of Rs. 76,57,263 as the contribution from its partners. In such a situation, section 68 could no longer be pressed into service. Inquiry into the source for the respective partners to make that contribution could, at the most, be conducted against the individual partners. If the partner was an assessee, the concerned Assessing Officer can require him to explain the source of the money contributed by him to the firm. If, on the other hand, the partner was not an assessee, he can be required to file a return and explain the source. Undertaking such an exercise, vis-a-vis the firm itself, was impermissible in law. Therefore, the view taken by the Assessing Officer that the firm must explain the source of income for the partners regarding the amount contributed by them towards capital of the firm could not be sustained in law."*

7.8 By agreeing with the views expressed by the Hon'ble Allahabad High Court in the case of India Rice Mills v. CIT (supra), similar findings were also given by the Hon'ble Jurisdictional High Court in the case of CIT v. Taj Borewells [2007] 291 ITR 232 (Mad), which has been relied upon and reproduced relevant portions by the ld. CIT(A) in the appellate order besides relying upon various case law on this

issue. The head-notes in the case of CIT v. Taj Borewells (supra) are reproduced as under:

> "CASH CREDITS – CONDITIONS PRECEDENT FOR APPLICATION OF SECTION 68 – FIRM – FIRST YEAR OF ASSESSMENT – NO BOOKS OF ACCOUNT MAINTAINED BY FIRM – PROFIT AND LOSS ACCOUNT CANNOT BE CONSIDERED TO BE BOOKS OF ACCOUNT – AMOUNTS SHOWN AS CAPITAL CONTRIBUTION OF PARTNERS ACCEPTED BY ASSESSING OFFICER – SUBSEQUENT REJECTION OF EXPLANATION OF PARTNERS REGARDING SUCH CONTRIBUTION – AMOUNTS NOT ASSESSABLE IN HANDS OF FIRM UNDER SECTION 68 – INCOME-TAX ACT, 1961, s. 68."

7.9 From the above, it is clear that the capital introduced by the partners cannot be taxed in the hands of the assessee-firm under section 68 of the Act. Under the above facts and circumstances as well as considering various case law, we are of the considered opinion that the ld. CIT(A) has fully justified in deleting the addition of ₹.2,40,00,000/- made under section 68 of the Act. Thus, the appeal filed by the Revenue is dismissed.

8. The Revenue has also preferred an appeal against deletion of penalty levied under section 271(1)(c) of the Act.

8.1 After passing the assessment order under section 143(3) of the Act dated 29.12.2017, the Assessing Officer has passed the penalty order under section 271(1)(c) of the Act dated 29.06.2018 by simply

reproducing the assessment order. First of all, what was concealed the particulars of income and furnished inaccurate particulars by the assessee warranting levy of penalty has not been discussed in the penalty order. On appeal against penalty order, the ld. CIT(A) has held that having adjudicated the quantum appeal in favour of the assessee by deleting the additions made by the Assessing Officer, there remains *no raison d'être* for sustaining the penalty imposed and allowed the appeal of the assessee.

8.2 Aggrieved, the Revenue is in appeal before the Tribunal. By relying upon the grounds of appeal, the ld. DR pleaded for confirmation of penalty levied under section 271(1)(c) of the Act.

8.3 Having heard both sides, we are of the considered opinion that once quantum addition has been deleted at appellate stage and duly confirmed by the Tribunal hereinabove, the penalty levied under section 271(1)(c) of the Act could not survive. Accordingly, the appeal filed by the Revenue is dismissed.

9. So far as Cross Objections filed by the assessee in support of ld. CIT(A)'s order are concerned, since we have confirmed the orders passed by the ld. CIT(A) both against quantum addition as well as levy

of penalty under section 271(1)(c) of the Act, the COs filed by assessee are mere academic and become infructuous.

10. In the result, both the appeals filed by the Revenue as well as Cross Objections filed by the assessee are dismissed.

Order pronounced on the 06th May, 2022 at Chennai.

Sd/-	Sd/-
(MANOJ KUMAR AGGARWAL)	(V. DURGA RAO)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Chennai, Dated, the 06.05.2022

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2.प्रत्यर्थी/ Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR & 6. गार्ड फाईल/GF.