

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "एस.एम.सी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCHES, "SMC" CHANDIGARH

श्री विक्रम सिंह यादव, लेखा सदस्य
BEFORE: SHRI. VIKRAM SINGH YADAV, AM

आयकर अपील सं./ ITA No. 1428 /Chd/2018

निर्धारण वर्ष / Assessment Year : 2010-11

Shri Daljit Singh L/H Shri Ajmer singh H.No. 23, Village Jhungian, Teh Kharar, Mohali, Punjab	बनाम	The ITO W-6(4), Mohali Punjab
स्थायी लेखा सं./PAN NO: FALPS2451H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Smt. Komal Thakur, Advocate

राजस्व की ओर से/ Revenue by : Smt. Amanpreet Kaur, Sr. DR

सुनवाई की तारीख/Date of Hearing : 30/08/2022

उद्घोषणा की तारीख/Date of Pronouncement : 14/09/2022

आदेश/Order

PER VIKRAM SINGH YADAV, AM:

This is an appeal filed by the assessee against the order of the Ld. CIT(A)-2, Chandigarh dt. 09/08/2018 wherein the assessee has taken the following grounds of appeal:

1. The Ld. Commissioner of Income Tax (Appeal)-2 Chandigarh has erred in refusing the deduction U/s 54-B of the Income Tax Act, 1961 as the money for the investment in the purchase of new asset was withdrawn from the account of Shri Ajmer Singh in Account number 18600 from Punjab & Sind Bank Kharar.

2. That the Ld. Commissioner of Income Tax (Appeal)-2, Chandigarh has erred in allowing deduction U/s 54-B of Income Tax Act, 1961 in deciding the case of the Appellant, which may kindly be allowed for the new asset purchased by the Appellant.

2. Briefly the facts of the case are that in response to the notice under section 148 issued on 24/03/2017 in the name of Shri Daljit Singh in the capacity

of the Legal Heir of Late Shri Ajmer Singh, a return of income was filed by Shri Daljit Singh on 22/06/2017 declaring total income of Rs. 1,54,376/-. The assessment in this case was thereafter completed under section 147 r.w.s 143(3) of the Act, in the name of Shri Daljit Singh in the capacity of Legal Heir of the assessee, Late Shri Ajmer Singh at an assessed income of Rs 11,58,870/- taking into consideration the returned income of Rs 1,54,376/- and making an addition of Rs 10,04,500 which is subject matter of dispute before us.

3. During the year under consideration, Late Shri Ajmer Singh had sold certain agricultural land to M/s Bajwa Developers for a consideration of Rs. 11,62,500/- on which capital gain has been worked out at Rs. 10,04,500/-. Late Shri Ajmer Singh thereafter purchased another agricultural land in the name of his grandson Shri Daljit Singh and in the return of income so filed, deduction under section 54B of the Act was claimed. As per the Assessing officer, for claiming the benefit of deduction under Section 54B of the Act, the agricultural land was required to be purchased by the assessee in his own name and not in the name of his grandson. Accordingly, the deduction so claimed under section 54B was not allowed and capital gain worked out at Rs. 10,04,500/- was brought to tax.

4. Being aggrieved, the assessee carried the matter in appeal before the Ld. CIT(A) and the submission made before the AO were reiterated. It was submitted before the Id CIT(A) that the Late Shri Ajmer Singh was suffering from prolonged illness and died on 17/06/2010 and during his life time, he had executed a will in favour of his grandson on 10/04/2007 stating that after his death, the property owned by him will go in the hands of his grandson. It was submitted before the Id CIT(A) that had the assessee purchased the new agricultural land in his own name, the entire property had to be passed on after his death in the name of his grandson as per his will and to avoid any sort of retransfer after his death, the assessee himself purchased the agriculture land in the name of his grandson out of the sale proceeds which he got on sale of the

agriculture land originally sold. In support, reliance was placed on various Hon'ble High Courts and Coordinate Benches decisions.

5. The submission so filed by the assessee were considered but not found acceptable to the Ld. CIT(A). Regarding the decisions of Hon'ble Andhra Pradesh High Court in case of Gulam Ali Khan reported in 165 ITR 228 and Prem vs ITO 312 ITR 40 as well as the decisions of the Coordinate Amritsar Benches in case of Ameeta Wadhwa vs ITO dated 26.03.2015 relied upon by the assessee, the Ld CIT(A) stated that he has already considered these decisions in assessee's own case for A.Y 2009-10 and held that these decisions are not applicable in assessee's case as the purchase of the asset in the name of any other person including the grandson of the assessee will not qualify for deduction. Further, regarding the decisions of Hon'ble Punjab & Haryana High Court in case of CIT Vs. Gurnam Singh reported in 327 ITR 278, the Hon'ble Delhi High Court in case of CIT Vs. Kamal Wahal reported in 165 ITR 228 and Hon'ble Rajasthan High Court in case of Luxmi Narayan Vs. CIT dt. 08/12/2017, the Ld. CIT(A) held that all these decisions doesn't support the case of the assessee as the land was purchased in the name of grandson of the assessee and no document has been provided to show that the consideration for the said purchase was paid by the assessee.

6. Further the Ld. CIT(A) relied on the decision of Hon'ble Punjab & Haryana High Court in case of Jai Narayan Vs. ITO reported in 306 ITR 335 wherein it was held that the new asset which is purchased has to be in the name of the assessee himself for seeking exemption under section 54B of the Act. It was further stated by the Ld CIT(A) that similar view has been taken by the Hon'ble Punjab & Haryana High Court in subsequent decision in the case of CIT Vs. Dinesh Verma reported in 233 Taxmann 409 (P&H).

7. Regarding contention of the assessee that the exemption under section 54B should be allowed as the property was purchased in the name of grandson in whose name the deceased assessee had executed a will on 10/04/2007

whereby all his properties will eventually devolve on his grandson, the Ld. CIT(A) dismissed the same holding that it is a settled position of law that the new asset has to be purchased by the assessee and no one else. It was held by the Ld. CIT(A) that the purchase of the asset in the name of any other person including the grandson of the assessee will not qualify for the deduction. It was held by the Ld. CIT(A) that the existence of a will in the name of grandson in whose name the property was purchased will not alter this situation in any manner as there is no ambiguity in law and for being eligible for the deduction, the property has to be purchased in the name of the assessee and no one else. He accordingly confirmed the findings of the AO and the order of the AO was sustained. Against the said findings and order of the Ld. CIT(A), the present appeal has been preferred before us.

8. During the course of hearing, the Ld. AR reiterated the submissions made before the lower authorities and submitted that the assessee Late Shri Ajmer Singh sold his agricultural land during the year under consideration and he has executed a will in favour of his grandson stating that after his death, the property owned by him will go into the hands of his grandson as he was the only care taker of the assessee and a copy of the will was also placed on record. It was further submitted that the agricultural land was sold on 11/11/2009, thereafter the assessee himself purchased another agriculture land in the name of his grandson and a copy of the sale deed as well as the purchase deed is also placed on record.

9. It was further submitted that where the assessment is made in the hands of the legal heir, the grandson of the assessee and in whose name, another piece of agriculture land has also been purchased out of sale proceeds from sale of agriculture land, the deduction under section 54B deserve to be allowed. It was submitted that the Ld. CIT(A) has failed to appreciate that various High Courts have decided the matter in favour of the assessee where the land is purchased in the name of the legal heirs and even in some cases, the assessment have

been framed in name of legal heirs and in support, reliance was placed on the decision of the Hon'ble Delhi High Court in case of CIT Vs. Kamal Wahal (*supra*), Hon'ble Andhra Pradesh High Court in case of Gulam Ali Khan (*supra*), Hon'ble Punjab & Haryana High Court in case of CIT Vs. Gurnam Singh (*supra*) and Hon'ble Karnataka High Court in case of DIT vs Mrs Jennifer Bhide (*ITA No. 169/2011 dated 26.09.2011*).

10. Besides relying on the aforesaid case laws as submitted before the Ld. CIT(A), reliance was also placed on the Coordinate Benches decisions in the case of Shri Dalbir Singh S/o Shri Ram Singh, Vs. The ITO, Ward 6(3) (*ITA No. 313/Chd/2018 dt. 07/09/2018*), Shri Jhanda Singh S/o Shri Anup Singh, Vs. The ITO Ward-3 (*ITA No. 512/Chd/2017 dt. 25/02/2019*) and Dy. CIT, CC-1 Vs. Shri Jit Singh S/o Shri Dhanna Singh (*ITA No. 21(Asr)/2015 dt. 09/03/2016*).

11. Per contra, the Ld. Senior DR supported the order and the findings of the Ld. CIT(A). It was submitted that the Ld CIT(A) has rightly distinguished the decision of the Hon'ble Delhi High Court in case of CIT Vs. Kamal Wahal (*supra*), Hon'ble Punjab & Haryana High Court in case of CIT Vs. Gurnam Singh (*supra*) and Hon'ble Karnataka High Court in case of DIT vs Mrs Jennifer Bhide (*supra*) relied upon by the assessee as the land was purchased in name of the grandson of the assessee and no document has been provided to show that the consideration for the said purchase was paid by the assessee. Regarding the decision of the Hon'ble Andhra Pradesh High Court in case of Late Gulam Ali Khan Vs. CIT 165 ITR 228, it was submitted that in the said case, the assessee had died and the transaction of purchase of the asset was subsequently completed by the legal representative and in that factual background, the Hon'ble High Court held that the word "assessee" must be given a wide and liberal interpretation as to include his legal heirs also. It was submitted that in the instant case, the property was purchased in the name of the grandson of the assessee by the assessee during his lifetime and hence, this decision doesn't support the case of the assessee.

12. Further, the Id Senior DR placed reliance on the decisions of Hon'ble Punjab & Haryana High Court in case of CIT Vs. Dinesh Verma [2015] 60 taxmann.com 461, Kamal Kant Kamboj Vs. ITO, Ward-3 [2017] 88 taxmann.com 541 and Jai Narayan Vs. ITO reported in 306 ITR 335 and submitted that the matter is squarely covered by the decisions of the Hon'ble jurisdictional High Court.

13. In her rejoinder, regarding the contention of the Id Sr DR that no document has been provided to show that the consideration for the purchase of new agriculture land was paid by the assessee, it was submitted by the Id AR that the said issue was not in dispute before the AO at first place. Secondly, our reference was drawn to submission made before the Id CIT(A) where it was submitted that the Late Shri Ajmer Singh during his life time had invested the sale proceeds in purchase of the new agriculture land in name of his grandson and it was submitted that the Id CIT(A) has failed to appreciate the same and without raising any further queries to the assessee and providing any opportunity has stated that no document has been provided to show that the consideration for the purchase of the new agriculture land was paid by the assessee. It was submitted that since the said issue was not in dispute and has been raised for the first time by the Id CIT(A), the assessee wishes to rely on the purchase deed as well as an affidavit given by the seller of the land, Shri Kuldeep Singh who has confirmed that he has sold the land and had received the sale consideration from late Shri Shri Ajmer Singh. It was accordingly submitted that the order of the Id CIT(A) be set-aside and the necessary relief by way of deduction under section 54B be directed to be provided to the assessee.

14. I have heard the rival contentions and perused the material available on record. Firstly, it is noted that various legal authorities have been cited at the Bar from both the sides in support of their rival contentions. Here it is relevant to note that the legal proposition so arrived at in these cases have been arrived at taking into consideration relevant facts and circumstances of the respective

cases. It is therefore essential to set out the facts of the present case as emerging from the records before I examine the applicability of these authorities in the context of the said facts.

14. In the present case, the sequence of events and relevant dates are as follows. The assessee executed a will on 10/04/2007 where on his death, it has been stated that all his properties will devolve on his grandson. The sale deed for transfer of original agriculture land was executed by the assessee on 11/11/2009. The fresh purchase of another agriculture land was done through agreement to sell by the assessee on 10/01/2020 and it is clear that the consideration for purchase of the agriculture land was paid by the assessee out of sale proceeds of the original agriculture land. The assessee thereafter expired on 17/06/2010. The notice u/s 148 was issued by the AO in name of legal heir, the grandson of the assessee on 24/03/2017, thereafter the return in response to the said notice was filed by the legal heir, the grandson of the assessee on 22/06/2017. In the return so filed by the legal heir, the grandson of the assessee, capital gains on sale of agriculture land by the late assessee has been offered to tax at Rs 11,62,500/- and thereafter, the deduction u/s 54B has been claimed towards purchase of another agriculture land by the late assessee (though in name of the legal heir) resulting in nil taxability on the said transaction. The assessment thereafter u/s 143(3) r/w 147 was completed by the AO on 06/11/2017 in name of the legal heir, the grandson of the assessee wherein the deduction so claimed under section 54B was not allowed and capital gains on sale of agriculture land were brought to tax in the hands of the legal heir.

15. In case of **Late Gulam Ali Khan Vs. CIT** (supra), the issue for consideration before the **Hon'ble Andhra Pradesh High Court** was whether the legal representative was entitled to claim the exemption under section 54 of the Act. In that case, briefly the facts of the case were that Late Mir Gulam Ali Khan, during his lifetime, sold his residential house in December 1975 and immediately, thereafter, he entered into an agreement for purchase of another house and

paid an advance amount of Rs. 1,000/- by way of earnest money and due to his death in April 1976, the transaction was subsequently completed by the legal representative of the deceased and house was purchased in December 1976, within one year of date of sale of the original house. In the said facts and circumstances of the case, the Hon'ble Andhra Pradesh High Court rejected the contention of the Revenue that for the purpose of Section 54 of the Act, the person who sold the house must be the same as the person who purchased the house. It was held by the Hon'ble High Court that the object of granting exemption under section 54 of the Act is that the person who sells the residential house for the purpose of purchasing another house must be given exemption so far as the capital gain are concerned. And as long as the sale of the house and purchase of another house are part of the same scheme, the lapse of some time between the sale and purchase makes no difference. It was held by the Hon'ble High Court that the word "assessee" must be given a wide and liberal interpretation so as to include his legal heirs also. There is no warrant for giving too strict an interpretation to the word "assessee" as that would frustrate the object of granting the exemption and considering the fact that the very same assessee immediately after the sale of the house entered into an agreement for purchasing of another house and paid a sum of Rs. 1,000/- as earnest money and subsequently the legal representative completed the transaction within a period of one year from the date of the death of the deceased, it was held that the sale and purchase are two links in the same chain and accordingly matter was decided in favour of the assessee and while deciding so, the Hon'ble High Court relied on the earlier decision of Hon'ble Madras High Court in the case of C.V. Ramanathan Vs. CIT [1980] 125 ITR 191 and it would be equally relevant to refer to the said decision of the Hon'ble Madras High Court.

16. In case of **C.V. Ramanathan Vs. CIT** (supra), the question for consideration before the **Hon'ble Madras High Court** was whether the Tribunal was right in holding that the provision of Section 54 of the Act are not applicable to the

assessment made on the legal heirs of the deceased assessee. In that case, late Shri C.V. Venkateswaran executed a will in July 1966 wherein he appointed his son, Shri C.V. Ramanathan as the executor and certain bequests were made in the name of his wife and married daughters and the remainder was given to his son absolutely. In September 1969, he sold a residential house, thereafter in November 1969, he purchased a vacant site for which he paid certain advance of Rs 3000/- and a draft sale deed was also got prepared, but before this sale could be executed, he died in December 1969 and the sale deed was thereafter executed in favour of his son in June 1970. A building was put up and construction was completed in September 1971 and the son and his family resided therein. Subsequently, the assessment proceedings were commenced in the hands of his son, being the legal heir of the deceased assessee and claim was made under section 54 of the Act which was rejected by the ITO and upheld by the Tribunal. On further appeal before the Hon'ble High Court, the Hon'ble High Court held that the whole scheme behind section 54 is to give relief to the assessee who had reinvested the capital gain by substituting another property for the one which was sold. It was held by the Hon'ble High Court that in the present case, Shri Venkateswaran had paid an advance for the purpose of acquisition of the property to serve as a residential accommodation for him and unfortunately, before the conveyance could be executed in his favour, he passed away and the sale deed therefore had to be executed in favour of the son. It was held by the Hon'ble High Court that the Late assessee was the vendor and capital gain are to be taxed in his hands and the assessment on his son is only as his legal representative and as per Section 54, the later events i.e, purchase within two years have to be taken into account and to see whether said condition is specified or not. It was held by the Hon'ble High Court that the legal representative cannot be differentiated from the assessee for this purpose and where he would be liable to pay tax, he cannot be denied the benefit of Section 54 of the Act which forms part of the scheme

of taxation of capital gains. It is also relevant to note that the Hon'ble High Court referred to the contention advanced on behalf of the Revenue that where the assessee was the deceased, though he had sold the property but he has not purchased and built another in its place and where the assessee was the legal representative, he had not sold the property though he may have acquired a new one and rejected the said contention as mere delimita holding that scheme of taxation of capital gains did not expressly stipulate that the vendor and the purchaser must be same. The benefit of section 54 was accordingly granted to the legal heir in whose hands the assessment was framed by the AO.

17. In the aforesaid two cases, we find that the issue for consideration before the Hon'ble High Courts was claim of deduction under section 54 in the hands of the legal representative on behalf of the deceased assessee where the subsequent transaction of purchase of new property was initiated by the late assessee during his life time for the purposes of his own residence however on account of death of the assessee, the said transaction was subsequently completed by and in the name of the legal representative. In that factual background, it was held that the word "assessee must be given a wide and liberal interpretation so as to include his legal heirs and the legal heirs cannot be differentiated from the assessee and where he was liable to pay the tax, he cannot be denied the benefit of section 54 of the Act. In the instant case, we find that both the transaction of sale of agriculture land and subsequent transaction of purchase of another piece of agriculture land were undertaken by the deceased assessee himself during his life time and on account of death of the assessee, the legal heir was brought on record and proceedings were subsequently initiated in the hands of the legal heir, the grandson of the assessee. Therefore, we find that unlike the aforesaid two cases, as far as satisfaction of the conditions stipulated in section 54B are concerned, there is no question of any impossibility of performance by the assessee in the present case

as he himself has purchased another agriculture land and paid the consideration during his lifetime and there was nothing left to be done and which has actually been done by the grandson after the expiry of the assessee. We therefore find that these two cases are distinguishable on facts and doesn't support the case of the assessee even though the assessment is made in the hands of the grandson as legal heir on behalf of the assessee.

18. Now, coming back to the undisputed fact that where the fresh investment in purchase of another agriculture land, out of sale proceeds of the original agriculture land, was made by the late assessee during his lifetime, in individual name of his grandson, all we have to consider is whether the same satisfies the conditions stipulated in section 54B of the Act.

19. In case of **Gurnam Singh** (*Supra*), the assessee had purchased another piece of agriculture land in his name and in name of his only son as co-owner, the **Hon'ble Punjab & Haryana High Court** upheld the findings of the Tribunal holding that where out of the sale proceeds, the assessee had purchased another piece of agriculture land, merely because in the sale deed, the assessee's son was shown as co-owner, it would not make any difference as the land so purchased was being used by the assessee for agriculture purposes and it is not the case of the Revenue that the land was being used exclusively by his son. The said decision of the Hon'ble Punjab & Haryana High Court is distinguishable on facts as in the instant case, the land is purchased solely in the name of the grandson who eventually will use it as the assessee had since expired with few months of executing the said transaction.

20. In case of **Mrs Jennifer Bhide** (*supra*), the new residential property was purchased by the assessee jointly with her husband, the **Hon'ble Karnataka High Court** held that where the entire investment has flown from the assessee and no consideration has flown from her husband, merely because in the sale deed, assessee's husband name is also mentioned, the same would not disentitle the

assessee and the assessee would continue to be entitled for the benefit of section 54 of the Act for the entire investment made by her. It is again a case of joint investment in name of the assessee and her husband and while holding so, the Hon'ble Karnataka High Court has followed the decision of the Hon'ble Punjab & Haryana High Court in case of Gurnam Singh (*supra*).

21. In case of **Kamal Wahal** (*supra*), where the entire investment in purchase of the new house had come out of the sale proceeds of the original property and the new house was purchased in name of wife of the assessee, applying the rule of purposive construction and the object which the section seeks to achieve, the **Hon'ble Delhi High Court** held that for purposes of section 54F, the new residential house need not be purchased by the assessee in his own name nor it is necessary that it should be purchased exclusively in his name. This decision we find is *pari-materia* with the facts in the instant case and supports the case of the assessee where the entire investment in purchase of agriculture land has been made out of sale proceeds of the original agriculture land and the agriculture land so purchased is in name of the grandson of the assessee. At the same time, before applying the ratio laid down therein in the instant case, it is essential to refer to the decisions of the Hon'ble Jurisdictional Punjab & Haryana High Court as well.

22. In case of **Jai Narayan** (*supra*), the issue for consideration before the **Hon'ble Punjab & Haryana High Court** was whether the assessee who had purchased the land in his son and grandson's name after the sale of the agriculture land would be entitled to the benefit of exemption under section 54B of the Act. The Hon'ble High Court held that a reading of section 54B nowhere suggests that the legislature intended to advance the benefit of the said section to an assessee who purchased the agriculture land even in the name of a third person and the term "assessee" is qualified by the expression "purchased any other land for being used for agriculture purposes" which necessarily means that the new asset which is purchased has to be name of the assessee himself for

seeking exemption under section 54B of the Act. It was accordingly held by the Hon'ble High Court that the purchase of agriculture land by the assessee in his son or grandson's name cannot be held entitled to exemption under section 54B of the Act.

23. We find that a similar view has been taken in case of **Dinesh Verma** (supra) wherein the **Hon'ble Punjab & Haryana High Court** didn't agree with the view of the Tribunal wherein the Tribunal observed that as long as funds from original sale of the property was invested, the assessee can purchase the new asset in name of his wife taking into consideration such as stamp duty, social considerations, security for ladies, etc. The Hon'ble High Court held that Section 54B requires the assessee to purchase the property out of sale consideration of the capital asset and it doesn't entitle the assessee the benefit conferred therein where the subsequent property is purchased by a person other than the assessee including a close relative even such as wife or children and where the legislature intended conferring such a benefit, it would have provided for the same expressly. It has been held by the Hon'ble High court that an assessee can purchase an asset or part thereof in the name of his wife but he would not be entitled to the benefit of section 54B of the Act. While holding so, the Hon'ble High Court has followed its earlier decision in case of *Jai Narayan (supra)*.

24. In case of **Kamal Kant Kamboj** (supra), the issue for consideration before the **Hon'ble Punjab & Haryana High Court** was whether the Tribunal was correct in law in holding that for claiming exemption under section 54B, the investment in new land cannot be made in the name of wife of the assessee. The Hon'ble High Court held that the matter stand concluded against the assessee by its earlier decision in case of *Jai Narayan's* case and in view of the binding precedents in case of *Jai Narayan* and *Dinesh Verma* cases, the Hon'ble High court held that it is unable to subscribe to the view taken by the Hon'ble Delhi High Court in *Kamal Wahal* case.

25. I have also gone through the decisions of the Coordinate Benches relied upon by the Id AR but find that the same doesn't act as a binding precedent as the decisions of the Hon'ble Punjab & Haryana High Court were apparently not brought to the notice of the Coordinate Benches and were accordingly not taken into consideration while arriving at the findings in the respective cases.

26. It is therefore seen that a consistent view has been taken by the Hon'ble Punjab & Haryana High Court in the matter and the Id. AR failed to draw my attention towards any other subsequent decision rendered by the Hon'ble Punjab & Haryana High Court in favour of the assessee on this issue. It is a settled position that once the jurisdictional High Court decides a particular issue in a particular manner, that manner has to be mandatorily followed by all the authorities acting under it so long as it holds the field and is not reversed by the Hon'ble Supreme Court. In that view of the matter, I am bound to follow the consistent view taken by the Hon'ble jurisdictional High Court in series of decisions as discussed above. I, therefore, hold that the authorities below were justified in making the assessee not eligible to exemption u/s 54B of the Act where the investment is made in the name of the grandson of the assessee.

27. In the result, appeal of the Assessee is dismissed.

(Order pronounced in the open Court on 14/09/2022)

Sd/-

विक्रम सिंह यादव

(VIKRAM SINGH YADAV)

लेखा सदस्य / ACCOUNTANT MEMBER

AG

Date: 14/09/2022

आदेश की प्रतिलिपि अद्येषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

By Order

Assistant Registrar