आयकर अपीलीय अधिकरण, ''ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL, **'A'** (SMC) BENCH : CHENNAI

श्री अब्राहम पी. जॉर्ज, लेखा सदस्य के समक्ष।

[BEFORE SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER**]**

आयकर अपील सं./I.T.A. No. 314/Mds/2017

निर्धारण वर्ष /Assessment year : 1992-93

Shri. S. Kannaiyan, No.46, P.M. Koil Street, Ponnamapet, Salem 3 [PAN AKIPK 0021B]	**Vs.**	The Deputy Commissioner of Income Tax, Circle II, Salem.

आयकर अपील सं./I.T.A. No 315/Mds/2017

निर्धारण वर्ष /Assessment year : 1992-93

Shri. K.A. Arunachalam, No.4-A, Rajajai Road, Salem 7. [PAN AFDPA 1356F]	**Vs.**	The Deputy Commissioner of Income Tax, Circle II, Salem.

आयकर अपील सं./I.T.A. No. 316/Mds/2017

निधारण वर्ष /Assessment year : 1992-93

Shri. S Ramachandran, 48, Raja Nagar, Hasthampatti, Salem 7. [PAN AFPPR 5972J]	**Vs.**	The Deputy Commissioner of Income Tax, Circle II, Salem.

आयकर अपील सं./I.T.A. No. 317/Mds/2017

निर्धारण वर्ष /Assessment year : 1992-93

Shri. T. Nagarajan, No.1, 6th Cross, West Vidya Nagar, Ammapet, Salem 3. [PAN ACXPN 8373J]	**Vs.**	The Deputy Commissioner of Income Tax, Circle II, Salem.

आयकर अपील सं./I.T.A. No. 318/Mds/2017

निर्धारण वर्ष /Assessment year : 1992-93

Shri. R. Palaniappan, 3/91E, Bharathi Street, New fairylands, Salem 16. [PAN AJKPP 3778K]	**Vs.**	The Deputy Commissioner of Income Tax, Circle II, Salem.

आयकर अपील सं./I.T.A. No. 319/Mds/2017

निर्धारण वर्ष /Assessment year : 1992-93

Shri. H. Noorullah, 21A, Chinnaiah Road, North Maravaneri Extn, Salem. [PAN ACXPN 8825D]	**Vs.**	The Deputy Commissioner of Income Tax, Circle II, Salem

आयकर अपील सं./I.T.A. No. 320/Mds/2017

निर्धारण वर्ष /Assessment year : 1992-93

Shri. Soundarajan No.4, Green Gardens, Kondappanacikenpatty, Salem 636 008 [PAN ATMPS 5720N]	**Vs.**	The Deputy Commissioner of Income Tax, Circle II, Salem.

आयकर अपील सं./I.T.A. No. 321/Mds/2017

निर्धारण वर्ष /Assessment year : 1992-93

Shri. S. Rengan C/o. S. Sridhar, Advocate, 112/1, Periyar Street, Erode. [PAN AFPPR 4764J]	**Vs.**	The Deputy Commissioner of Income Tax, Circle II, Salem.

(अपीलार्थी/Appellant) **(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by	:	Shri.S. Sridhar, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Shri. B. Sagadevan, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing	:	04-01-2018
घोषणा की तारीख /Date of Pronouncement	:	09-01-2018

<u>आदेश / O R D E R</u>

Grounds raised by these assessees in all these appeals are common and are reproduced hereunder:-

> 1) *'The order of the learned CIT(A) is erroneous in law and against the principles of natural justice*
>
> 2) *The learned CIT (A) erred in not considering the grounds of appeal in proper perspective.*
>
> 3) *The learned CIT(A) erred in not considering the written submissions filed in proper perspective.*
>
> 4) *The learned CIT (A) erred in simply relying on CBDT Circular No:14/2001, which, in all force, is not applicable to the case of the appellant, when the High Court restored the original assessment order passed in Nov,1995 and when the Assessing Officer simply gave effect to the same.*
>
> *And for other reasons that may be adduced at the time of hearing, your appellant prays that the appeal be admitted, considered and justice be rendered".*

2. Ld. Counsel for the assessee submitted that all the assessees were employees of BSNL. According to him, in the original assessments done in the year 1995, u/s.143(3) r.w.s.147 of the

Income Tax Act, 1961 (in short ‘’the Act’’) additions were made in their hands for unexplained cash deposits in their saving bank accounts. Such additions as per ld. Authorised Representative were made u/s.69 of the Act. As per the ld. Authorised Representative, assessees had filed appeals against these assessments before the ld. Commissioner of Income Tax (Appeals) which did not meet with any success. According to him, assessees thereafter moved this Tribunal and this Tribunal had set aside the issue regarding addition u/s.69 of the Act back to the ld. Assessing Officer through an order dated 29.08.2003. Thereafter, as per ld. Authorised Representative, Department had filed appeals before the Hon’ble Jurisdictional High Court which were dismissed, on 24.01.2006 as reported 292 ITR 678. According to the ld. Authorised Representative, Department, thereupon filed Civil Appeals before Hon’ble Apex Court and Hon’ble Apex Court through its common judgment dated 24.07.2007 in Civil Appeal No.323o to 3235 of 2007 reported as 292 ITR 682 allowed such appeals filed by the Department. As per the ld. Authorised Representative by virtue of this judgment of Hon’ble Apex Court, original assessments done by the ld. Assessing Officer U/S.143(3) r.w.s.147 of the Act stood revived for all these assessees.

3. In the meanwhile, as per the ld. Authorised Representative based on the judgment of Hon’ble Jurisdictional High Court reported

in 292 ITR 678, i.e. prior to Apex Court judgment in 292 ITR 682, ld. Assessing Officer framed fresh assessments on the assessees, going by the earlier Tribunal decision dated 29.08.2003. However, these fresh assessments, as per the ld. Authorised Representative, made no effective difference, since the assessed income remained the same. Thereafter, according to the ld. Authorised Representative, appeals on such fresh assessments, done pursuant to the Tribunal directions, were preferred by the assessees before the ld. Commissioner of Income Tax (Appeals), but these did not meet with any success. However, according to ld. Authorised Representative, the Tribunal in further appeals filed by the assessees, through its order dated 26.02.2010 had set-aside the orders of the ld. Assessing Officer and ld. Commissioner of Income Tax (Appeals). As per the ld. Authorised Representative the Department had then moved the Hon'ble Jurisdictional High Court against the Tribunal order and the Hon'ble Jurisdictional High Court, through its judgment dated 06.04.2011 in T.C (A) No.1317/2010 allowed such appeals of the Department, noting inter-alia that original assessments having been revived, through Apex Court judgment in292 ITR 682, all interim proceedings based on the earlier Tribunal order dated 29.08.2003 were nullity.

4. Thereafter as pr the ld. Authorised Representative on 24.10.2011, the ld. Assessing Officer, purportedly for giving effect to

the Jurisdictional High Court judgment in T.C(A) 1317/2010, had passed an order, re-computing income of each of these assessees which remained same as originally determined in the assessments completed u/s.143(3) r.w.s.147 of the Act in the year 1995. However, as per the ld. Authorised Representative in such fresh orders, assessees were charged interest u/s.234A and 234B of the Act. Contention of the ld. Authorised Representative was that levy of interest u/s.234A and 234B of the Act ought have been made based on the law as it stood at the time of completion of the original assessment. According to him, the original assessments were completed in the year 1995, and as per law at that point of time levy of interest u/sec. 234A and 234B of the Act could be based on the returned income and not on the assessed income. Relying on the judgment of Hon'ble Apex Court in the case of *CIT vs. Ranchi Club Ltd, 247 ITR 209*, ld. Authorised Representative submitted that interest could be charged only on the income declared in the return and not on the income determined by the Assessing Authority. According to him, amendment to Secs. 234A and 234B of the Act respectively, carried out by Finance Act, 2001 w.e.f. 01.04.1989 could not be retrospectively applied. Contention of the ld. Authorised Representative was that assessees at the time of filing the returns for the impugned assessment year could not have known that interest

under Section 234A and 234B was to be charged on assessed income and not on the returned income. According to him, levy of interest under sections 234A and 234B of the Act in the case of the assessees, had to be made considering the scenario prior to the amendments to Sections 234A (1) and substitution of Explanation 1 to Sec. 234B(1) of the Act made through Finance Act, 2001. As per the ld. Authorised Representative such retrospective amendments could not have been visualized by the assessees at the time of filing the returns and by virtue of judgment of Apex Court in the case of *Ranchi Club Ltd (supra*), only the income declared in the return could be considered for computing interest under sections 234A and 234B of the Act. Contention of the ld. Authorised Representative was that for all these assessees, the income declared in the returns filed were below the tax limits and therefore they were not liable for any interest under section 234A and 234B of the Act at all. Reliance was placed on Circular No.14 of 2001, dated 09.11.2001 of CBDT being Explanatory note on Finance Act, 2001. According to him, it was clear from this circular that Sections 234A and 234B of the Act were amended by Finance Act, 2001, for fastening the liability of interest under sections 234A and 234B of the Act, based on the assessed income and not on the returned income. According to him, such Explanatory note clearly

indicated that prior to such amendment, interest was payable only on returned income.

5. Per contra, ld. Departmental Representative strongly supporting the orders of the authorities below submitted that similar issue had come up before the Hon'ble Punjab and Haryana High Court in the case of *Parkash Agro Industries vs. DCIT, 316 ITR 149.* According to him, Their lordships had held that judgment of Hon'ble Apex Court in the case of Ranchi Club Ltd (supra) related to a period prior to amendment to Sec. 234B of the Act. According to him, Hon'ble Punjab and Haryana High Court had clearly held that Explanation 1 to Sec. 234B of the Act had ret ospective effect and interest u/s.234B of the Act was to be charged with reference to assessed tax and not with reference to income declared in the returns.

6. Ad libitum reply of the ld. Authorised Representative was that Hon ble Jurisdictional High Court in the case of *CIT vs. Revathi Equipment Ltd, 298 ITR 67* had held that assessee was liable to pay interest under sections 234B and 234C of the Act only based on law that prevailed at the time when assessees filed their returns originally. According to him, there could be no retrospective levy of interest. Reliance was also placed on the judgment of Hon'ble Karnataka High

Court in the case of *Shriram Chits (Bangalore) Ltd vs. JCIT, 325 ITR 219*.

7. I have considered the rival contentions and perused the orders of the authorities below. In all these cases, original assessment were completed u/s.143(3) r.w.s.147 of the Act in or around November, 1995. Case of Assessee Shri. S. Kannaiyan (ITA No.314/Mds/2017) is taken as representative of all other assessees. Computation of tax in the original assessment done on 17.11.1995 u/s.143(3) r.w.s. 147 of the Act read as under:-

Income tax thereon	*:*	*10,31,871/-*
Rebate u/s88	*:*	*278/-*

Balance		*10,31,593/-*
Surcharge of 12%		*1,23,791/-*

Total		*11,55,384/-*
Add 234A interest ₹ 184848		
234B interest ₹1016664		
----------		*12,01,512/-*

Total demand		*23,56,896/-*

This should be paid as per the DN & Challan enclosed"

There is no dispute that Tribunal order dated 29.08.2003 setting aside the original assessments, though affirmed by Hon'ble Jurisdictional High Court, was overruled by the Hon'ble Apex Court in 292 ITR 682. Hon'ble Apex Court had allowed the appeals filed by the Department holding as under at paras 6 & 7 at its judgment.

> *''6. In the present case, the Tribunal has further held that the partners were employees of public sector undertakings ; that they had acted as partners ; that the firm was floated and, therefore, though the firm was illegally constituted, however, the very existence of the firm was never in doubt. The Tribunal held that the members of the public have placed their deposits with the said firm through the relatives and friends. The Tribunal has further held that though the aforestated amount ought to have been deposited in the name of the firm, it was not so done and, therefore, it was necessary to link up the said amounts with the books of the firm and to the extent possible should be shown as amounts received by the said firm as deposits from various persons. We do not see any basis for recording the aforestated findings. There is no evidence to show that members of the public have been placing their deposits with the said firm through their relatives and friends, herefore, there was no question of linking up all these amounts with the books of the firm as ordered by the Tribunal. In the above facts, the Department was right in holding that income on unexplained investments cannot be considered in the hands of the firm found to be fictitious. Therefore, the Tribunal had erred in directing linking up of the deposits with the accounts of the alleged firm.*
>
> *7. Where a deposit stands in the name of a third person and where that person is related to the assessee then in such a case the proper course would be to call upon the person in whose books the deposit appears or the person in whose name the deposit stands should be called upon to explain such deposit. In the present case, there is no evidence recording registration of the firm. In the present case, books of accounts are not*

> *properly maintained. In the present case, there is no explanation regarding the source of investment. In the present case, the evidence of K. Palanisamy, indicates that even the partners of the firm were fictitious. In the above circumstances, the Tribunal had erred in directing linking up of the deposits with the accounts of M/s. V. V. Enterprises. In fact, the directions given by the Tribunal to the Assessing Officer for such linking up was not even capable of compliance. The onus of proving the source of deposit primarily rested on the persons in whose names the deposit appeared in various banks. In the circumstances, the Department was right in making individual assessment in the hands of the respondent-assessee, K. Chinnathamban. Similarly, the Department was right in making the individual assessment in the names of other respondent-assessees, who are parties to connected civil appeals herein".*

Thus, by virtue of the above judgment of Hon'ble Apex Court the original assessments done all these assesses stood revived with all force. Appeals now filed by all these assessees, challenging the levy of interest under section 234A and 234B of the Act do not thus arise from the order dated 24.10.2011 of ld. ACIT, Circle II, Salem which order was passed purportedly to give effect to the judgment of Hon'ble Jurisdictional High Court, on an appeal filed by the Revenue, on orders emanating from proceedings which took place prior to the above judgment of Hon'ble Apex Court. As already mentioned by me, levy of interest under Sections 234A and 234B of the Act were already there in the original assessments completed in 1995 which stood revived by the judgment of Hon'ble Apex Court. In other words, order dated

24.10.2011 of ld. ACIT, Circle II, Salem is of no legal effect whatsoever. When the Hon'ble Apex Court gave its judgment 292 ITR 682 on 24.07.2007, original assessment order passed in 1995 stood revived and so revived with all legal force. Thus, the present appeal against levy of interest under sections 234A and 234B can only be considered as appeal arising from original assessment orders passed in 1995 by the ld. Assessing Officer, u/s.143(3) r.w.s. 147 of the Act. Assessee if aggrieved by such levy ought have raised grounds challenging such levy in the original appeals filed by it against such assessment orders and pursued such matter. Having not done so, assessees in my opinion cannot now turn back the clock by more than a decade and say that levy of interest under sections 234A and 234B of the Act, in the original assessments were not in accordance with law.

8. Be that as it may, the question raised by the assessees whether assessed income for the purpose of computing interest under Section 234A & 234B of the Act should be construed as returned income or income finally assessed stands addressed by the amendments done in the said Sections through Finance Act, 2001. Sec. 234A(1) of the Act, prior to its amendment by Finance Act, 2001 with retrospective effect 01.04.1989 stood as under:-

''(1) Where the return of income for any assessment year under sub-section (1) or sub-section (4) of section 139, or in response to a notice under sub-section (1) of section 142, is furnished after the due date, or is not furnished, the assessee shall be liable to pay simple interest at the rate of one per cent. for every month or part of a month comprised in the period commencing on the date immediately following the due date, and,--

(a) where the return is furnished after the due date, ending on the date of furnishing of the return; or

(b) where no return has been furnished, ending on the date of completion of the assessment under section 144,

On the amount of the tax on the total income as determined on regular assessment as reduced by the advance tax, if any, paid and any tax deducted at source''

Subsequent to the amendment the said sub section stood as under:-

''(1) Where the return of income for any assessment year under sub-section (1) or sub-section (4) of section 139, or in response to a notice under sub-section (1) of section 142, is furnished after the due date, o is not furnished, the assessee shall be liable to pay simple interest at the rate of one per cent. for every month or part of a month comprised in the period commencing on the date immediately following the due date, and,--

(a) where the return is furnished after the due date, ending on the date of furnishing of the return; or

(b) where no return has been furnished, ending on the date of completion of the assessment under section 144,

on the amount of the tax on the total income as determined under sub-section (1) of section 143 or on regular assessment as reduced by the advance tax, if any, paid and any tax deducted or collected at source''.

A reading of Section 234A of the Act, whether it is pre or post the amendment does not give any room for the type of interpretation canvassed by the ld. Authorised Representative. The stress was always on income determined as per regular assessment.

9. Coming to Sec. 234B(1) of the Act, Explanation 1 to said Section defining the term ''assessed tax" as it stood prior to its substitution of Finance Act, 2001, with retrospective effect from 1989 stood as under:-

> *Explanation 1 – In th s section, ''assessed tax" means-*
>
> *(a) For the purposes of computing the interest payable under section 140A, the tax on the total income as declared in the return referred to in that section;*
> *(b) In any other case, the tax on the total income determined under sub-section (1) of Sec. 143 or on regular assessment.*

After the amendment said Explanation stood as under:-

> *'Explanation 1.— In this section, "assessed tax" means the tax on the total income determined under sub-section (1) of section 143 or on regular assessment as reduced by the amount of tax deducted or collected at source in accordance with the provisions of Chapter XVII on any income which is subject to such deduction or collection and which is taken into account in computing such total income".'*

No doubt prior to amendment to Finance Act, 2001, assessed tax meant only tax as per income returned by the assessee and this was so held by Hon'ble Apex Court in the case of *Ranchi Club Ltd (supra*). However, subsequent to the judgment of Hon'ble Apex Court, after the amendments made through Finance Act 2001 had come into the Statute, the issue had come up before the Hon'ble Punjab and Haryana High Court in the case of *Parkash Agro Industries (supra*). The facts of the case and what was held by their lordship at paras 5 to 11 of its judgment are reproduced hereunder:-

> *''5.. The facts as narrated in the statement of case are that the assessee filed a return of income for the assessment year 1991-92 declaring a loss of Rs 31,130 and advance tax of Rs. 1,37,808 was paid. The case of the assessee was processed under section 143(1) of the Act and refund was made. Later on, the Assessing Officer, vide his order dated August 30, 1993, assessed the income of the assessee at Rs. 12,17,990 which was rectified to Rs. 11,86,330 under section 154 of the Act. Accordingly, a notice of demand was issued in which interest had also been charged under section 234B of the Act. The assessee moved an application under section 154 of the Act on February 9, 1994, and the same was dismissed by the Assessing Officer observing that where the advance tax paid is less than 90 per cent. of the assessed tax, the interest under section 234B of the Act is chargeable. The assessee filed an appeal before the Commissioner of Income-tax (Appeals) who, vide his order dated November 9, 1999, allowed the appeal and deleted the interest charged under section 234B of the Act. Aggrieved with the same, the Revenue filed an appeal before the Tribunal and the Tribunal, vide its order dated February 24, 2006, allowed the appeal of the Revenue holding the charging of interest under section 234B of the Act to be proper. Hence, the present appeal by the assessee.*
>
> *6. Learned counsel for the assessee has vehemently contended that the Tribunal was in error in reversing the order of the Commissioner of Income-tax (Appeals) thereby holding the assessee exigible to interest under section 234B of the Act especially when the assessee had filed the return of loss and was*

not liable to pay advance tax. According to learned counsel, the assessee had been incurring losses in the past and it could not foresee that the positive income would accrue during the previous year relevant to the assessment year 1991-92 and, therefore, there was no liability to pay advance tax and consequently no interest under section 234B of the Act could be levied. Reliance had been placed on the apex court judgment in J. K. Synthetics Ltd. v. CTO 94 STC 422 ; AIR 1994 SC 2393, CIT v. Ranchi Club Ltd. [2001] 247 ITR 209 (SC) ; [2000] 164 CTR 200 and a judgment of the Patna High Court in Ranchi Club Ltd. v. CIT [1996] 217 ITR 72.

7. Mr. Yogesh Putney, learned counsel for the Revenue drew our attention to Explanation 1 to section 234B of the Act. According to learned counsel, the aforesaid Explanation 1 to section 234B of the Act has been amended by the Finance Act, 2001, with retrospective effect from April 1, 1989, and the vires of the same stands upheld by this court in Raj Kumar Singal v. Union of India [2002] 255 ITR 561 . As per the amended provisions which are applicable to the present assessment year 1991-92 as well, interest under section 234B of the Act is to be charged with reference to assessed tax. He supported the order passed by the Tribunal and further submitted that the judgments relied upon by the assessee do not support its case any longer after the aforesaid amendment which has been made applicable with retrospective effect from April 1, 1989.

8. We have thoughtfully considered the respective submissions made by learned counsel for the parties and do not find any force in the appeal.

9. It is no doubt true that prior to the amendment brought by the Finance Act, 2001, which has been made effective retrospectively from April 1, 1989, the interest under section 234B of the Act was chargeable with reference to the total income as had been declared by the assessee in its return and not on the assessed income. Explanation 1 to section 234B of the Act was amended by the Finance Act, 2001. It reads thus :

> *"Explanation 1.—In this section, 'assessed tax' means the tax on the total income determined under sub-section (1) of section 143 or on regular assessment as reduced by the amount of tax deducted or collected at source in accordance with the provisions of Chapter XVII on any income which is subject to such deduction or collection and which is taken into account in computing such total income."*

10. The said Explanation was the subject-matter of challenge before this court in Raj Kumar Singal's case [2002] 255 ITR 561

where the Division Bench while upholding the validity of the said provision, interpreted it as under (page 562) :

> *"A comparison of the two provisions shows that under the original provision interest was leviable on the income as declared in the return filed by the assessee. By the amended provision, the interest is lev iable on the income as determined by the assessing authority minus the income on which the tax has been paid or deducted. The amend ment is only calculated to clarify the ambiguity that was felt in the original provision. It is not arbitrary or unreasonable."*

11. Now, referring to the case law cited by the learned counsel for the assessee, it would be sufficient to notice that the apex court in J. K. Synthetics Ltd.'s case 94 STC 422 ; AIR 1994 SC 2393, was interpreting the provisions of the sales tax law and, therefore, the same does not advance the case of the assessee. Equally, the judgments of the apex court in Ranchi Club Ltd 's case [2001] 247 ITR 209 and that of the Patna High Court in Ranchi Club Ltd.'s case [1996] 217 ITR 72 relied upon by the assessee relate to the case prior to the aforesaid amendment and, thus, do not help the assessee's case any longer''.

Their lordships had taken this view after considering the judgment of Hon'ble Apex Court as well as Hon'ble Patna High Court in the case of *Ranchi Club Ltd (supra).* Thus in my opinion the levy of interest under section 234A and 234B of the Act were rightly done based on the income assessed by the Assessing Officer in the regular assessment.

10. Before parting with the issue, I will be failing in my duty, if I don't advert to two judgments strongly relied on by the ld. Authorised Representative. One is the judgment of Hon'ble Jurisdictional High court in the case of *Revathi Equipment Ltd (supra*) and other is the judgment of Hon'ble Karnataka High Court in the case of *Shriram*

Chits (Bangalore) Ltd. In the first case, the question was whether effect of Sec.35DDA of the Act could have been considered by an assessee while working out interest under sections 234B and 234C of the Act. The said Section had retrospectively restricted the deduction that could be claimed for payments made under Voluntary Retirement Scheme which was otherwise fully allowable. It was in this scenario that their lordships held in favour of the assessee ruling that assessee could not have envisaged the impact of Sec. 35DDA of the Act and calculated interest under sections 234B and 234C of the Act. As for the judgment of Hon'ble Karnataka High Court in the case of *Shriram Chits (Bangalore) Ltd* (supra), their lordships were dealing with a rectification done by invoking Section 154 of the Act based on a retrospective amendment to law which amendment was done to address the adverse effect of a Hon'ble Apex Court judgment. In my opinion both these cases have no applicability on facts here and were given on an entirely different set of facts. In the cases before me, ld. Assessing Officer had in the original assessments itself levied interest under sections 234A and 234B of the Act and had never attempted to change or vary the quantum of such levy at any point thereafter. Assessment orders having been revived through Apex Court judgment such levy of interest will also stand. In the circumstances, I do not

find any reason to interfere with the orders of the lower authorities.

11 In the result, appeals of all the assessees are dismissed.

Order pronounced on Tuesday, the 9th day of January, 2018, at Chennai.

Sd/-

(अब्राहम पी. जॉर्ज)

(ABRAHAM P. GEORGE)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai

दिनांक/Dated: 9th January, 2018

KV

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