

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH KOLKATA**

**[Before Sri S. S. Godara, Judicial Member]**

**M.A No.289/Kol/2019  
(in I.T.A No.180/Kol/2019)**

**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>ITO, Ward-49(3), Kolkata</b>	<b>Vs.</b>	<b>Smt. Sikha Bagaria</b>  200, Bangur Avenue, Block-A, Kolkata-700055
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AJAPS 4843 A		
<b>(Appellant)</b>	<b>..</b>	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : None

**M.A No.287/Kol/2019  
(in I.T.A No 263/Kol/2019)**

**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>ITO, Ward-50(3), Kolkata</b>	<b>Vs.</b>	<b>N.P.Patodia &amp; Sons (HUF)</b>  BB-23, Sector-I, Salt Lake City, Kolkata-700064
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AABHN 2382 R		
<b>(Appellant)</b>	<b>..</b>	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : None

**M.A No.292/Kol/2019  
(in I.T.A No.110/Kol/2019)**

**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>ITO, Ward-51(2), Kolkata</b>	<b>Vs.</b>	<b>Aayush Jhunjunwala (HUF)</b>  HB-319, Sector-III, Salt Lake City, Kolkata-106
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAKHA 7794 P		

<b>(Appellant)</b>	..	<b>(Respondent)</b>
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Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri B. K. Poddar, FCA

**M.A No.291/Kol/2019**  
**(in I.T.A No.111/Kol/2019)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>ITO, Ward-51(2), Kolkata</b>	<b>Vs.</b>	<b>Aayush Jhunjunwala</b> HB-319, Sector-III, Salt Lake City, Kolkata-106
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AEYPJ 0473 N		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri B. K. Poddar, FCA

**M.A No.290/Kol/2019**  
**(in I.T.A No 2651/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>ITO, Ward-36(4), Kolkata</b>	<b>Vs.</b>	<b>M/s Vinod Kumar Agrawal</b> Level-3, Central Plaza, C11, 41, B.B Ganguly Street, Kolkata-700012
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ACHPA8951D		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : None

**M.A No.206/Kol/2019**  
**(in I.T.A No.2341/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>ITO, Ward-1(2), Kolkata</b>	<b>Vs.</b>	<b>Parichay Tradcom Pvt. Ltd.</b> C/o RSVPC & Co. 41A, A.J.C. Bose Road, Suite No.613, 6th Floor, Kolkata- 17
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स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAACP 9444 Q		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri N. K. Jain, A/R

**M.A No.09/Kol/2020**  
**(in I.T.A No.2427/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-45(2), Kolkata	Vs.	Sushil Kumar Daga (HUF) 3A, Mullick Street, C/o Sushil Company, 1st Floor, Kolkata-700007
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AANHS 1210 F		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri Miraj D. Shah, A/R

**M.A No 294/Kol/2019**  
**(in I.T.A No.258/Kol/2019)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-47(1), Kolkata	Vs.	Rahul Goenka Flat No.5A, Phase-5, Block, 9, Vivek Vihar, 493/C/A, G.T. Road, Howrah- 711102
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: BBUPG 6761 J		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri Subash Agarwal, Advocate

**M.A No.272/Kol/2019**  
**(in I.T.A No.2071/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-36(1), Kolkata	Vs.	Shri Ravindra Kumar Chopra, 3A, Surendra Mohan Ghosh Sarani, 1st Floor, Kolkata-700001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ACAPC 4647 H		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri Miraj D. Shah, A/R

**M.A No.273/Kol/2019**  
**(in I.T.A No.208/Kol/2019)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-25(2), Kolkata	Vs.	Sunita Sanganeria Flat No. 5D 24 Prince Anwar Shah Road, Page 5 Kolkata-700033
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AMAPS 0747 C		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri B. K. Poddar, FCA

**M.A No.274/Kol/2019**  
**(in I.T.A No.209/Kol/2019)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-25(2), Kolkata	Vs.	Sanjeev Sanganeria (HUF) Flat No. 5D 24 Prince Anwar Shah Road, Kolkata-700 033
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAGHS 5554 M		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri B. K. Poddar, FCA

**M.A No.275/Kol/2019**  
**(in I.T.A No.210/Kol/2019)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-25(2), Kolkata	Vs.	Sanjeev Sanganeria Flat No. 5D 24 Prince Anwar Shah Road, Kolkata-700 033
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ALAPS 5539 F		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri B. K. Poddar, FCA

**M.A No.277/Kol/2019**  
(in I.T.A No.1670/Kol/2018)  
(निर्धारण वर्ष / Assessment Year: 2014-15)

ITO, Ward-36(1), Kolkata	Vs.	Ramakant Beriwal 5, Clive Row, Room No.23, Kolkata- 700001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ADWPB 8576 F		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri Upendra Nath Rai, A/R

**M.A No.276/Kol/2019**  
(in I.T.A No.2560/Kol/2018)  
(निर्धारण वर्ष / Assessment Year: 2015-16)

ITO, Ward 25(1), Kolkata	Vs.	Pawan Kumar Toshniwal (HUF) Kailash Apartment 174/15 NSC Bose Road, 4 th Floor, Azadgarh P.O. Kolkata-40
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAIHP 2504 E		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : None

**M.A No.284/Kol/2019**  
(in I.T.A No.2685/Kol/2018)

**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>ACIT, Circle-26(2), Kolkata</b>	<b>Vs.</b>	<b>Ajay Kumar Shaw</b> 12, A.L. Daw Road, Budge Budge, Kolkata-700137
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AMAPS 2210 A		
<b>(Appellant)</b>	<b>..</b>	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri S. Jhajharia, FCA

**M.A No.293/Kol/2019**  
**(in I.T.A No.109/Kol/2019)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>ITO, Ward-51(2), Kolkata</b>	<b>Vs.</b>	<b>Pooja Jhunjunwala</b> HB-319, Sector-III, Salt Lake City, Kolkata-700106
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AILPG 8068 K		
<b>(Appellant)</b>	<b>..</b>	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri B. K. Poddar, FCA

**M.A No.286/Kol/2019**  
**(in I.T.A No.29/Kol/2019)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>ITO, Ward-50(3), Kolkata</b>	<b>Vs.</b>	<b>Shri Shyam Sundar Didwania</b> DB-06, Sector-1, Salt Lake City Kolkata- 700 064
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ACSPD 9573 H		
<b>(Appellant)</b>	<b>..</b>	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : None

**M.A No.317/Kol/2019**  
**(in I.T.A No.2073/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-46(3), Kolkata	Vs.	Shri Abhinandan Chopra 88, Block-G, 4th Floor, Rabindra Nagar Complex, College Road, Howrah- 711103
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AFPPC 6666 L		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri M. D. Shah, A/R

**M.A No.316/Kol/2019**  
**(in I.T.A No.255/Kol/2019)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-46(3), Kolkata	Vs.	Manju Chowdhary Phase-5, Block-9, Vivek Vihar, 493/C/A,GT Road, Howrah-711102
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AFBPC 5564 P		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri Subash Agarwal, Advocate

**M.A No.270/Kol/2019**  
**(in I.T.A No.2069/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-34(1), Kolkata	Vs.	Shri Birendra Kr. Chopra 3A, Surendra Mohan Ghosh Sarani, 1st Fl., Kolkata-001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ACPPC 0363 F		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR

Respondent by : Shri M. D. Shah, A/R

**M.A No.03/Kol/2020**  
**(in I.T.A No.2070/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-46(3), Kolkata	Vs.	M/s Birendra Kr. Chopra (HUF) 88, Block-G, 4th Floor, Rabindra Nagar Complex, College Road, Howrah- 711103.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAAHC 8463 M		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri M. D. Shah, A/R

**M.A No.268/Kol/2019**  
**(in I.T.A No.2649/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2009-10)**

ITO, Ward-36(4), Kolkata	Vs	Suman Kumar 32, Ezra Street, Room No.854, Todi Corner, Kolkata-700001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AGBPK 7636 F		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri Subash Agarwal, Advocate

**M.A No.271/Kol/2019**  
**(in I.T.A No.2604/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ACIT, Circle-35, Kolkata	Vs.	Smt. Mukta Agarwal 1, India Exchange Place, 1st Floor, Room No.110, Kolkata-700001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ABTPC 2278 G		
<b>(Appellant)</b>	..	<b>(Respondent)</b>



Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri S. Jhajharia, FCA

**M.A No.269/Kol/2019**  
**(in I.T.A No.2650/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2009-10)**

ITO, Ward-36(4), Kolkata	Vs.	Sunita Goyal 32, Ezra Street. Room No.854, Todi Corner, Kolkata-700 001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ADVPG 1176 B		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri Subash Agarwal, Advocate

**M.A No.12/Kol/2020**  
**(in I.T.A No 1771/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-47(1), Kolkata	Vs.	Rashmi Gupta C/o Subash Agarwal & Associates Siddha Gibson, 1, Gibson Lane, Suite- 213, 2 nd Floor, Kolkakta-69
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ADOPG 8719 R		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri Subash Agarwal, Advocate

**M.A No.13/Kol/2020**  
**(in I.T.A No.1770/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-47(1), Kolkata	Vs.	Smt. Ritu Gupta C/o Subash Agarwal & Associates, Siddha Gibson, 1, Gibson Lane, Suiteiii213, 2nd Floor, Kolkata-69
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स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AHEPA 1921 B		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri Subash Agarwal, Advocate

**M.A No.14/Kol/2020**  
**(in I.T.A No.250/Kol/2019)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-22(4), Kolkata	Vs.	Krishna Kumar Parsu amka 23A, N.S. Road, 7th Floor, Fortuna Tower Room No 4A, Kolkata-700 001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AFXPP 8562 N		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : Shri Subash Agarwal, Advocate

**M.A No 01/Kol/2020**  
**(in I.T.A No.2441/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ACIT, Circle-46, Kolkata	Vs.	B.N.Agarwal & Sons (HUF) Balaji Apartments, 52/1, Hazra Road, Kolkata-700019
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAEHB 3909 D		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR  
Respondent by : None

**M.A No.02/Kol/2020**  
**(in I.T.A No.2072/Kol/2018)**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

ITO, Ward-46(3), Kolkata	Vs.	M/s Ravindra Kr. Chopra (HUF) 88, Block-G, 4th Floor, Rabindra Nagar
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		Complex, College Road, Howrah-711103
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AABHC 0183 M		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR

Respondent by : Shri M. D. Shah, A/R

**M.A No.318/Kol/2019**

(in I.T.A No.259/Kol/2019)

(निर्धारण वर्ष / Assessment Year: 2015-16)

ITO, Ward-46(3), Kolkata	Vs.	M/s Devi Prasad Chowdhary, HUF Phase-5, Block-9, Vivek Vihar, 493/C/A G.T. Road Howrah-711102
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAFHD 2624 G		
(Appellant)	..	(Respondent)

Appellant by : Shri Jayanta Khanra, JCIT, Sr. DR

Respondent by : Shri Subash Agarwal A/R

सुनवाई की तारीख/ Date of Hearing : 21/02/2020

घोषणा की तारीख/Date of Pronouncement : 18/03/2020

**आदेश / ORDER**

**Per Shri S. S. Godara:**

The Revenue's instant thirty miscellaneous applications filed u/s 254(2) of the Act seek to recall tribunal's order(s) reversing both the learned lower authorities' action adding long/short term capital gains/losses as bogus unexplained cash credits u/s 68 since involving alleged artificial rigging of the corresponding scrip prices in collusion with entry operators concerned.

2. I have heard Shri Jayanta Khanra, learned departmental representative and the assessee(s) through their authorized representative(s). Mr. Khanra vehemently

contended during the course of hearing that the tribunal has committed an apparent error on record whilst deleting the impugned addition(s) in these cases. It is emphasised that the Assessing Officer as well as the CIT(A) had found these assesseees to have been engaged in artificial rigging of scrip(s) prices in collusion with entry operators resulting in the alleged bogus unexplained cash credits addition(s). It is lastly submitted that the tribunal's has also not distinguished the issues involved i.e long-term and short-term capital gains/losses.

3. I have given my thoughtful consideration to the Revenue's three folded pleadings. Suffice to say, I make it clear that section 254(2) is a remedy for modification/rectification in case there is an apparent error on record. I notice that the tribunal has taken into consideration all the relevant facts on record in light of various judicial precedents whilst coming to the conclusion that the learned lower authorities' action based on circumstantial than actual evidence for the purpose of treating the long/short-term capital gains/losses, is not liable to be sustained. The same cannot be termed as an apparent error on record which could form subject matter of section 254(2) proceedings

5. Next comes the Revenue's latter plea(s) that the tribunal has not distinguished the factum of the issue(s) involved i.e. long-term & short-term capital gains/losses based on entry operators' collusion with assesseees. I find no force in these arguments as well since the learned lower authorities have followed the very reasoning in these aspects capital gains without quoting any specific material against these assesseees. And also the lower authorities had gone by identical reasoning of circumstantial evidence as per case law Sumati dayal v. CIT 214 ITR 801(SC) and CIT v. Durga Prasad More 82 ITR 540(SC) and not actual evidence. This tribunal has held, in nutshell, that such a course of action of treating all categories of gains or losses; as the case may be, must be based as actual evidence only. The same reasoning applies mutatis mutandis in all these cases therefore.

6. The Revenue's thirty miscellaneous applications fail therefore. A copy of this instant common order be placed in the respective case file(s). I make it clear before concluding that since the Revenue's instant miscellaneous applications involve identical grievances, the same are disposed off by way of the foregoing common adjudication.

8. These Revenue's thirty miscellaneous applications are dismissed.

Order is pronounced in the open court on 18.03.2020.

*Sd -*  
**(S. S. Godara)**  
**JUDICIAL MEMBER**

कोलकाता /Kolkata;

दिनांक/ Date:18/03/2020

RS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. The Appellant - (i) ITO, Ward-49(3), Kolkata  
(ii) ITO, Ward-50(3), Kolkata  
(iii) ITO, Ward-51(2), Kolkata  
(iv) ITO, Ward-36(4), Kolkata  
(v) ITO, Ward 1(2) Kolkata  
(vi) ITO, Ward-45(2), Kolkata  
(vii) ITO, Ward-47(1), Kolkata  
(viii) ITO, Ward-36(1), Kolkata  
(ix) ITO, Ward-25(2), Kolkata  
(x) ITO, Ward-25(1), Kolkata  
(xi) ACIT, Circle-26(2), Kolkata  
(xii) ITO, Ward-46(3), Kolkata  
(xiii) ITO, Ward-34(1), Kolkata  
(xiv) ITO, Ward-36(4), Kolkata  
(xv) ACIT, Circle-35, Kolkata  
(xvi) ITO, Ward-22(4), Kolkata  
(xvii) ACIT, Circle-46, Kolkata
2. The Respondent- (i) Smt. Sikha Bagaria  
(ii) N.P.Patodia & Sons (HUF)

- (iii) Aayush Jhunjunwala (HUF)
- (iv) Aayush Jhunjunwala
- (v) M/s Vinod Kumar Agrawal
- (vi) Parichay Tradcom Pvt. Ltd.
- (vii) Sushil Kumar Daga (HUF)
- (viii) Rahul Goenka
- (ix) Shri Ravindra Kumar Chopra,
- (x) Sunita Sanganeria
- (xi) Sanjeev Sanganeria (HUF)
- (xii) Sanjeev Sanganeria
- (xiii) Ramakant Beriwal
- (xiv) Pawan Kumar Toshniwal (HUF)
- (xv) Ajay Kumar Shaw
- (xvi) Pooja Jhunjunwala
- (xvii) Shri Shyam Sundar Didwania
- (xviii) Shri Abhinandan Chopra
- (xix) Manju Chowdhary
- (xx) Shri Birendra Kr. Chopra
- (xxi) M/s Birendra Kr. Chopra (HUF)
- (xxii) Suman Kumar
- (xxiii) Smt. Mukta Agarwal
- (xxiv) Sunita Goyal
- (xxv) Rashmi Gupta
- (xxvi) Smt. Ritu Gupta
- (xxvii) Krishna Kumar Parsuramka
- (xxviii) B.N.Agarwal & Sons (HUF)
- (xxix) M/s Ravindra Kr. Chopra (HUF)
- (xxx) M/s Devi Prasad Chowdhary, HUF

3. आयकरआयुक्त(अपील) / The CIT(A), Kolkata [sent through email]
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, कोलकाता/ DR, ITAT, Kolkata [sent through email]
6. गार्डफाईल / Guard file.  
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