INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D": NEW DELHI
BEFORE SHRI C. N. PRASAD, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER

ITA No. 7112/Del/2019
(Assessment Year: 2016-17)

Hindustan EPC Company Ltd, 239, Okhla Industrial Estate, Phase-III, New Delhi (Appellant) **PAN: AAFCM9606E**	Vs.	ACIT, Circle-11(2), New Delhi (Respondent)

ITA No. 6985/Del/2019
(Assessment Year: 2016-17)

ACIT, Circle-11(2), New Delhi (Appellant) **PAN: AAFCM9606E**	Vs.	Hindustan EPC Company Ltd, 239, Okhla Industrial Estate, Phase-III, New Delhi (Respondent)

Assessee by :	Sh. Satyen Sethi, Adv Sh. A. T. Panda, Adv
Revenue by:	Shri Vijay Vasanta, CIT DR
Date of Hearing	28/08/2023
Date of pronouncement	20/10/2023

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.7112/Del/2019 filed by the assessee and 6985/Del/2019 for revenue for AY 2016-17, arises out of the order of the Commissioner of Income Tax (Appeals)-14, New Delhi, [hereinafter referred to as 'ld. CIT(A)', in short] in Appeal No.221/18-19/CIT(A)-4 dated 27.06.2019 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 20.12.2018 the Assessing Officer, ACIT, Circle-11(2), New Delhi (hereinafter referred to as 'ld. AO').

2. As these are cross appeals, they are taken up together and disposed of by this common order for the sake of convenience.

3. Let us take up the revenue appeal first. The first issue to be decided in the appeal of the revenue is as to whether the ld. CIT(A) was justified in deleting the disallowance made u/s 14A of the Act in the absence of any exempt income during the year.

3.1. We have heard the rival submissions and perused the materials available on record. We find that the issue in dispute is no longer res integra in view of the decision of the Hon'ble Supreme Court in the case of Maxopp Investments reported in 402 ITR 640 (SC) and the decision of the Hon'ble Jurisdictional High Court in the case of Joint Investments reported in 372 ITR 694(Del). It is not in dispute that there was no exempt income derived by the assessee during the year under consideration. The ld. DR before us vehemently relied on the amendment brought in Section 14A of the Act by the Finance Act 2022 and argued that the same need to be construed as retrospective in operation as according to him, it was merely clarificatory in nature. This argument of the ld. DR had been specifically addressed by the Hon'ble Jurisdictional High Court in the case of PCIT vs Era Infrastructure (India) Ltd reported in 141 taxmann.com 289 (Del HC) dated 20.7.2022 wherein it was held that the amendment made by Finance Act, 2022 to section 14A of the Act by inserting a non-obstante clause and Explanation will take effect from 1-4-2022 and cannot be presumed to have retrospective effect. It further held that no disallowance could be made under section 14A of the Act if no exempt income was earned by assessee during the year under consideration. Respectfully following the aforesaid judicial precedents, the Ground No. 1 raised by the revenue is dismissed.

4. The last issue to be decided in the appeal of the revenue is as to whether the ld. CIT(A) was justified in deleting the disallowance amounting to Rs 5,37,34,610/- made by the ld. AO on account of deferred revenue expenditure in the facts and circumstances of the instant case.

4.1. We have heard the rival submissions and perused the materials available on record. The assessee is engaged in the business of providing Engineering,

Procurement and Construction (EPC) services primarily for setting up as well as maintaining power infrastructure and construction project. The assessee availed term loan of Rs 138 crores from Yes Bank and incurred facilitation / upfront fee of Rs 8 crores thereon. The loan is for a period of two years. Since the loan is for a period of two years, therefore in the profit and loss account , expenditure of Rs 2,62,65,390/- was debited and the balance Rs 5,37,34,610/- was taken to the balance sheet as 'deferred revenue expense'. However, in the computation of income, the assessee claimed the entire payment of Rs 8 crores as revenue expenditure as it is incurred during the year under consideration. The case of the assessee is that as per the Accounting Practice, the assessee was to recognize expenditure on deferred basis but for the purpose of income tax, the entire expenditure of Rs 8 crores was allowable. The ld. AO however did not agree to this contention of the assessee and proceeded to disallow the sum of Rs 5,37,34,610/- being the upfront fee attributable to the next year. We find that the ld. CIT(A) deleted the same by observing as under:-

> *"6.2.3 I have considered the facts and documents placed on record. At the outset, it is to be noted that there is, at times, difference in accounting as per accounting standards and as per the provisions of Income Tax. This case is also the same. As per the accounting standard, the assessee has to recognise the expenditure on deferred basis, which the assessee rightfully did, however, as per the provisions of Section 36(1)(iii) of the Act, there is no such provision that the expense be deferred over the period of loan. The Section clearly provides that if any expense is incurred on account of interest, that should be an allowable expenditure. The provision does not in any way provide for deferment of expense over the period of loan. Furthermore, it is also noted that the assessee has not taken dual benefit and the expenditure that was deferred in the books of accounts in future years, was also written back in the computation of income of future years, thus there is no loss to the revenue. Furthermore, the assessee company is a loss making company, and even after making such disallowance, the assessee remained a loss making company in this year as well as ensuing two years. Thus, this suggest that even if disallowance is made or not made, the same would be revenue neutral.*
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> *6.2.4 Thus, in view of the above, the addition of Rs.5,37,34,610/- made by the AO is deleted. This ground of appeal is allowed."*

4.2. It is not in dispute that the sum of Rs. 8 crores is incurred and paid during the year under consideration. The assessee had only sought to defer the said payment over the period of the loan of two years on a proportionate basis. In our considered opinion, this treatment in the books has got nothing to do with the claim of deduction under the provisions of the Act. For the purpose of income tax, the entire payment of Rs 8 crores, being incurred and paid during the year would become allowable, as long as the loan borrowed is utilized for the purpose of the business. In the instant case, there is no dispute that the term loan availed from Yes Bank is utilized for the purpose of business of the assessee. Hence the upfront fee / facilitation charges paid for the said loan would become squarely allowable as deduction in the year of incurrence itself. Hence we do not find any infirmity in the order of the ld. CIT(A) granting relief to the assessee in this regard. Accordingly, the Ground No. 2 raised by the revenue is dismissed.

5. In the result, the appeal of the revenue is dismissed.

6. Let us take up the assessee appeal now. The first issue to be decided in this appeal is as to whether the ld. CIT(A) was justified in confirming the disallowance made by the ld. AO in the sum of Rs 2,80,85,949/- u/s 40(a)(i) of the Act in respect of brokerage and commission paid at China to foreign agent M/s Shye International for services rendered in China.

6.1. We have heard the rival submissions and perused the materials available on record. During the year under consideration, the assessee paid commission to Shye International for providing services to procure solar modules. Shye International Ltd, a Hong Kong based company, charged commission at the rate of 3% of the value of imports. Total commission was USD 447735 (45000 + 402375) which on conversion at the rate of Rs 67.42 worked out to Rs 3,00,97,001/-, was debited by the assessee in the profit and loss account. The assessee deducted tax at source on the initial payments made in the sum of Rs 20,11,050/- (1009050+ 1002000) at the rate of 10%. Thereafter, the assessee felt that since services were rendered by the commission agent outside India, no tax was deductible at source on the said payment and accordingly made the

remaining payment of Rs 2,80,85,949/- without deduction of tax at source. The ld. AO did not heed to the contentions of the assessee and proceeded to disallow the remaining commission amount of Rs 2,80,85,949/- in the assessment.

6.2. The assessee submitted before the ld. CIT(A) that in terms of section 5(2) read with section 9(1) of the Act, commission to a foreign agent paid outside India for services rendered abroad was not chargeable to tax in India at all and hence no tax was deductible by the assessee payer while making the payment to the commission agent. Reliance in this regard was placed on the following decisions by the assessee:-

a) Decision of Hon'ble Supreme Court in the case of CIT vs Toshuku Ltd reported in 125 ITR 525 (SC) and

b) Decision of Hon'ble Supreme Court in the case of GE India Technology Center (P) Ltd vs CIT reported in 327 ITR 456 (SC)

6.3. The ld. CIT(A) observed that Shye International Ltd is a resident of Hong Kong, Special Administrative Region. The commission is paid to them for procurement of solar modules from various Chinese companies. The benefit of Double Taxation Avoidance Agreement (DTAA) was not available between India and Hong Kong and that the DTAA came into force only from 21.12.2018 and hence cannot be made applicable for the year under consideration. The ld. CIT(A) distinguished the case laws relied upon by the assessee by holding that the said case laws pertain to payment of export commission, whereas in the present case , commission is paid for import of goods and the goods imported were used in India. Therefore, the foreign agent would be deemed to have business connection in India and hence the payment made to them would be chargeable to tax in India. With these observations, the ld. CIT(A) upheld the action of the ld. AO.

6.4. The ld. DR argued that since there is no DTAA between India and Hong Kong for the year under consideration, the benefit of DTAA or existence of Permanent Establishment (PE) is not applicable and accordingly the issue in dispute is to be examined as per the provisions of the domestic law. He argued

that the source of income is in India ; payer is in India and business connection is in India.

6.5. We find that the ld. CIT(A) had given a categorical finding on the following facts :-

a) Commission is paid to a resident of Hong Kong.

b) Commission is paid to a person outside India for services rendered by the said Commission Agent outside India.

c) Commission is paid only for import of goods by the assessee and the case laws relied upon dealt with export commission. In this regard, we hold that this is completely irrelevant consideration as the provisions of section 5(2) read with section 9(1) of the Act read with Explanation 2 thereon, does not make any distinction between import commission and export commission and that both stand on the same footing.

6.6. Once it is accepted that the services are rendered outside India by the commission agent, there is no chargeability to tax for them in India in terms of section 5(2) or section 9(1) of the Act as the commission does not accrue or arise in India. This issue is no longer res integra in view of the decision of Delhi Tribunal in the case of Welspring Universal vs JCIT reported in 153 ITD 496 (Delhi Trib.) dated 12.1.2015. The essence of the arguments advanced by the ld.DR before us is also addressed in the said decision by the Delhi Tribunal. The relevant operative portion of the said decision is reproduced hereunder:-

> *"**3.** We have heard the rival submissions and perused the relevant material on record. There is no dispute on the factual aspect of the matter that the assessee paid commission to a non-resident for procuring export orders and such commission was paid without deducting tax at source. The assessee pleaded for the correctness of its action in not making such deduction u/s 195 by stating that the non-resident commission agent provided services outside India and, hence, the amount was not chargeable to tax in his hands. It goes without saying that liability for deduction of tax at source arises only when the amount is chargeable to tax in the hands of the payee. If the amount itself is not so chargeable to tax, the liability for deduction of tax at source is also obliterated.*
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> ***4.** Firstly, we will endeavour to determine if the amount of commission is taxable in the hands of the non-resident agent. The scope of total income of a non-*

resident is governed by section 5(2) of the Act. This section provides that all income of a non-resident from whatever source derived which (a) is received or is deemed to be received in India in such year by or on behalf of such person or (b) accrues or arises or is deemed to accrue or arise to him in India during such year, shall be included in his total income. It is patent that the non-resident did not receive such income in India inasmuch as the assessee made payment for such commission to the non-resident outside India. Section 7 defines 'Income deemed to be received'. It refers to the annual accretion to the balance at the credit of an employee participating in a recognized provident fund; transferred balance in a RPF to some extent; and the contribution made by the Central Government or any other employer to the account of an employee under Pension Scheme referred to in section 80CCD. From the description of the contents of section 7, it can be seen that the commission received by a non-resident cannot be characterized as 'income deemed to be received' in India. The next ingredient of section 5(2) is the income which 'accrues or arises in India.' Since the chargeability to tax under this segment is attracted if the income accrues or arises to the non-resident in India, it becomes crucial to find out the place where income from export commission accrues or arises. In this regard, the source of accrual or arising of income cannot be relevant because the incidence of tax is attached with the place of accrual of income and not its source. Ordinarily, there can be several places involved in a transaction, such as, a place where an agreement is entered into or a place where services are actually performed or a place where the services are utilized or a place where entries are made in the books or a place where consideration is paid or received etc. In the context of rendering of services for procuring export orders by a non-resident from the countries outside India, there can be no way for considering the actual export from India as the place for the accrual of commission income of the non-resident. One should keep in mind the distinction between the accrual of income of exporter from exports and that of the foreign agent from commission. As a foreign agent of Indian exporter operates outside India for procuring export orders and further the goods in pursuance to such orders are also sold outside India, no part of his income can be said to accrue or arise in India. The last component of section 5(2) is income which 'is deemed to accrue or arise' in India. The expression - 'Income deemed to accrue or arise in India' - has been defined in section 9(1) of the Act. Sub-section (1) of section 9 has seven clauses. Clause (i) deals with income accruing or arising, whether directly or indirectly, through or from any business connection in India or from any property in India or through or from any asset or source of income in India or through the transfer of the capital asset situated in India. It is quite apparent that the commission income cannot be associated with the later contents of this clause, namely, any property or asset or source of income in India. At the most, it can be considered as having some 'business connection.' Explanation 3 to section 9(1)(i) provides that if business is carried on in India, only so much of the income as is attributable to the operations carried out in India, shall be deemed to accrue or arise in India. Thus, it is clear that in order to bring any income within the ambit of section 9(1)(i), it is sine qua non that the activity resulting into such income should be carried out in India. Notwithstanding the existence of a business connection in India, as even understood in the widest possible amplitude, an income will fall u/s 9(1)(i) only to the extent it results from the operations carried out in India. If no operations for earning such income from business connection are carried out in India, the applicability of clause (i) to this extent is ruled out. As, admittedly, the non-resident payee

carried out his operations outside India, the command of clause (i) of section 9(1) cannot apply. The other six clauses of section 9(1), namely, clauses (ii) & (iii) dealing with income under the head 'Salaries'; clause (iv) dealing with 'Dividend'; clause (v) dealing with 'Interest'; clause (vi) dealing with 'Royalty'; and clause (vii) dealing with 'Fees for technical services', have no application to the facts and circumstances of the instant case. The amount of commission paid to the non-resident cannot be described as salary or dividend or interest or royalty or fees for technical services.

5. *The argument of the ld. DR that Explanation below section 9(2) will bring the instant case within the fold of section 9(1), is devoid of any merit. This Explanation simply states that for the purposes of this section, income of a non-resident shall be deemed to accrue or arise in India under clauses (v) or (vi) or (vii) of sub-section (1) and shall be included in the total income of the non-resident whether or not the non-resident has a residence or place of business or business connection in India or the non-resident has rendered services in India. A bare perusal of the Explanation divulges that if there is some income of the non-resident which is in the nature of interest or royalty or fees for technical services, then, such income shall be deemed to accrue or arise in India irrespective of the non-resident rendering services in or outside India etc. The pre-condition for magnetizing this Explanation is that the income of the non-resident should be in the nature of interest or royalty or fees for technical services. It is only in respect of these three categories of incomes that the deeming provision is attracted notwithstanding the non-resident not having a place of business in India or not rendering services in India. As the commission income of non-resident does not fall in any of these three clauses, namely, (v), (vi) or (vii) of section 9(1) of the Act, we hold that Explanation below section 9(2) cannot help the Revenue's case.*

6. *In view of the foregoing discussion, it is apparent that the commission income in the hands of the non-resident can neither be considered as received or deemed to be received in India or accruing or arising or deemed to accrue or arise to him in India in terms of section 5(2) of the Act. Once it is held that the commission income of a non-resident for rendering services outside India does not fall within the scope of his total income, it automatically implies that the same is not chargeable to tax in his hands.*

7. *Sub-section (1) of section 195 provides that any person responsible for paying to a non-resident, not being a company, or to a foreign company, any interest or any other sum chargeable under the provisions of this Act, not being income chargeable under the head 'Salaries' shall, at the time of credit of such income to the account of the payee or at the time of payment thereof, whichever is earlier, shall deduct income-tax thereon at the rates in force. A circumspection of this provision indicates that in order to attract the withholding of tax on a payment made to a non-resident, it is essential that the sum should be chargeable to tax in the hands of the payee under the provisions of this Act. It is quite natural also because a liability for deduction of tax at source pre-supposes tax liability in the hands of the payee. If there is no tax liability in respect of the payments made to the payee, there can be no question of deducting any income-tax at source from such payment. Only if the amount is chargeable to tax in the hands of the recipient that the question of deducting any tax at source therefrom arises. In an earlier para, we have seen that the export commission is not chargeable to tax in the hands of non-resident in terms of section 5(2) of the Act. The natural*

outcome, which, therefore, emerges is that there can be no obligation of the assessee-payer to deduct tax at source on such commission payment to the non-resident.

8. *Now, we turn to the amendment to section 195, which has been invoked by the ld. CIT to fortify his view that the assessee was required to deduct tax at source before making payment of commission to the non-resident. Before evaluating such a submission, it would be apposite to consider the prescription of the Explanation 2, as under:—*

"Explanation 2. - For the removal of doubts, it is hereby clarified that the obligation to comply with sub-section (1) and to make deduction thereunder applies and shall be deemed to have always applied and extends and shall be deemed to have always extended to all persons, resident or non-resident, whether or not the non-resident person has -

(i) a residence or place of business or business connection in India; or

(ii) any other presence in any manner whatsoever in India."

9. *A glance at the above Explanation inserted by the Finance Act, 2012 with retrospective effect from 1.4.1962 reveals that the obligation to comply with sub-section (1), for making deduction of tax at source by the payer, applies and shall be deemed to have always applied to all the persons, resident or non-resident, whether or not the non-resident person has a residence or place of business or business connection in India or any other presence in any manner whatsoever in India. The Explanation simply clarifies that the obligation to deduct tax at source in terms of section 195(1) is not restricted only to the residents, but also extends to the non-residents irrespective of such non-resident not having a place of business or a business connection in India etc. Since the main part of sub-section (1) of section 195 casts obligation for withholding of tax at source on the payer, thus, it becomes axiomatic that the Explanation 2 amplifying the scope of sub-section (1) of section 195 shall also apply to a payer and not a payee. As the extant assessee payer is a resident of India, it is even otherwise obliged to deduct tax at source from the payments made to non-resident in terms of the main sub-section (1), without applicability of the Explanation 2, if the requisite conditions as prescribed in the section are fulfilled. In other words, if a payment is made on account of any sum which is chargeable under the provisions of this Act, then, there will be an obligation to deduct tax at source. Per contra, if the amount is not chargeable to tax in the hands of the payee, then, no liability to deduct tax at source can be fastened on the payer. Thus it is vivid that the insertion of the Explanation 2 has not brought any change to the factual position obtaining before us. The effect of insertion of Explanation to section 195(1) is simply to clarify about liability of deductor. It has not done away with the pre-requisite condition of section 195(1) which mandates that amount should be chargeable to tax in the hands of the payee. In our considered opinion, the ld. CIT erred in invoking Explanation 2 to section 195(1) for treating the assessment order erroneous and prejudicial to the interest of the Revenue on account of non deduction of tax at source from the commission payment to the non-resident and the consequential non-making of disallowance u/s 40(a)(i) of the Act.*

10. *The ld. DR vehemently accentuated on Circular no. 7 of 2009 to contend that with the withdrawal of the earlier benevolent circulars on this issue, the*

instant commission payment has become chargeable to tax in the hands of the payee and in the absence of the assessee having deducted tax at source, the ld. CIT was justified in setting aside the assessment order allowing deduction for such commission payment.

11. *We do not find any force in this argument. It is relevant to note that* ***Circular no 23 dt. 23/07/1969*** *clarified that no part of the income of a foreign agent of Indian exporter arises in India and hence such an agent is not liable to income-tax in India on the commission. Then* ***circular no. 786 dt. 7/02/2000*** *further elaborated the consequence of Circular no. 23 by stating that since such commission income of foreign agent is not liable to tax in India, no tax is therefore, deductible at source under section 195 and consequently the export commission payable to a non-resident for services rendered outside India is not disallowable u/s 40(a)(i) of the Act. Thereafter, Circular no. 7 dated 22/10/2009 was issued withdrawing, inter alia, the above two circular nos. 23 and 786. The legal position contained in section 5(2) read with section 9, as discussed above about the scope of total income of a non-resident subsisting before the issuance of circular nos. 23 and 786 or after the issuance of circular no. 786 has not undergone any change. It is not as if the export commission income of a foreign agent for soliciting export orders in countries outside India was earlier chargeable to tax, which was exempted by the CBDT through the above circulars and now with the withdrawal of such circulars, the hitherto income not chargeable to tax, has become taxable. The legal position remains the same de hors any circular inasmuch as such income of a foreign agent is not chargeable to tax in India because it neither arises in India nor is received by him in India nor any deeming provision of receipt or accrual is attracted. It is further relevant to note that the latter Circular simply withdraws the earlier circular, thereby throwing the issue once again open for consideration and does not state that either the export commission income has now become chargeable to tax in the hands of the foreign residents or the provisions of section 195 read with sec. 40(a)(i) are attracted for the failure of the payer to deduct tax at source on such payments.*

12.*Ex consequenti, we hold that the amount of commission income for rendering services in procuring export orders outside India is not chargeable to tax in the hands of the non-resident agent and hence no tax is deductible under section 195 on such payment by the payer. Resultantly, no disallowance is called for u/s 40(a)(i) of the Act.*

13. *It can be seen that the ld. CIT relied on two decisions of the Authority of Advance Ruling in SKF Boilers & Driers (P.) Ltd. (supra) and Rajiv Malhotra (supra). It is correct that at least in SKF Boilers (supra),the Authority has held that the payment of commission on export orders is chargeable to tax u/s 5(2)(b) read with section 9(1)(i) of the Act. By an independent evaluation of the matter in the light of the provisions of section 5(2) read with section 9 of the Act, we have held above that the foreign commission is not chargeable to tax in the hands of the non-resident. Be that as it may, it is important to note that it is not a solitary precedent available on the subject. The Hon'ble jurisdictional High Court in DIT v. Panalfa Auto Elektrik Ltd. [2004] 272 CTR (Delhi) 117, has held that the services rendered by non-resident agent for procuring export orders for the assessee cannot be held as fees for technical services u/s 9(1)(vii) of the Act. In this case, the assessee made an application u/s 195(2) for authorization to remit certain amount as commission for arranging export sales and realizing*

payment to non-resident company. The AO held that the commission payment was taxable as fees for technical services u/s 9(1)(vii) of the Act. That is how, when assailed, the Hon'ble High Court held that the payment of commission cannot be considered as fees for technical services in terms of section 9(1)(vii) so as to call for any deduction of tax at source. The Hon'ble Madras High Court in CIT v. Faizan Shoes (P) Ltd. [2014] 367 ITR 155/226 Taxman 115/48 taxmann.com 48, has also held that no disallowance can be made u/s 40a(i) in respect of commission paid to non-resident agent for providing services outside India.

6.7. We further find the Special Leave Petition filed by the revenue before the Hon'ble Supreme Court in the case of PCIT vs Vedanta Ltd reported in 448 ITR 732 (SC) dated 12.9.2022 was disposed off by a speaking order by dismissing the same by holding as under:-

***"9.** Now, insofar as the third issue with respect to the non-deduction of TDS payment on account of export commission is concerned, it is required to be noted that there are concurrent findings recorded that the foreign entity receiving the amounts were not Indian residents and subject to tax and that the services rendered were rendered outside India, neither the ITAT nor the High Court have committed any error in holding the said issue against the Revenue.*

***10.** In view of the above, the present Special Leave Petitions stand dismissed with the above observation."*

6.8. In view of the aforesaid observations and respectfully following the judicial precedents relied upon hereinabove, we hold that the payment of import commission by the assessee to Shye International Ltd is not eligible for withholding tax and hence the disallowance made u/s 40(a)(i) of the Act is liable to be deleted. Accordingly, the Grounds 1 to 4 raised by the assessee are allowed.

7. No arguments were advanced by the ld. AR before us on the Ground Nos. 5 & 6 raised before us. Hence they are dismissed as not pressed.

8. The Ground No. 7 raised by the assessee is interconnected with Grounds 1 to 4 raised hereinabove and hence does not require any specific adjudication now as it is already adjudicated.

9. In the result, the appeal of the assessee is partly allowed.

10. To sum up, the appeal of the revenue is dismissed and appeal of the assessee is partly allowed.

Order pronounced in the open court on 20/10/2023.

-Sd/-	-Sd/-
(C. N. PRASAD)	**(M. BALAGANESH)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

Dated: 20/10/2023
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi