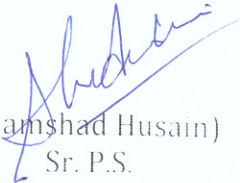


**IN THE INCOME TAX APPELLATE TRIBUNAL  
ALLAHABAD 'SMC' BENCH, ALLAHABAD**

**(Before Shri Vijay Pal Rao, Hon'ble JM)**

**(Order pronounced in open court through video conference on 17.12.2021)**

S.No.	Appeal No.	Title	Author	Bench
1.	7/ALLD/2021	Sri Sudhakar Pandey	JM	Allahabad (virtual court)

  
(Shamsad Husain)  
Sr. P.S.

Dated: 20.12.2021  
Place: Allahabad, U.P.