

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "A", MUMBAI**

BEFORE SHRI R.C. SHARMA, AM AND SHRI RAVISH SOOD, JM

**ITA No. 4254/MUM/2013
Assessment Year: 2009-10**

ALLUMILITE ARCHITECTURAL P. LTD. 502 DHIRAJ CHAMBERS, HAZARIMAL SOMANI MARG, FO RT, MUMBAI-400020 PAN: AABCA0567C	Vs.	ITO 1(1)(1) R.NO. 533, AAYAKAR BHAVAN, M.K. RD. MUMBAI- 400020
(Appellant)		(Respondent)

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**ITA No. 4803/MUM/2013
Assessment Year: 2009-10**

DCIT 1(1) R. NO.579, AAYAKAR BHAVAN MUMBAI 400020	Vs.	ALLUMILITE ARCHITECTURAL P. LTD. 5 TH FLOOR DHIRAJ CHAMBERS, HAZARIMAL SOMANI MARG, FORT MUMBAI-400020 PAN: AABCA0567C
(Appellant)		(Respondent)

अपीलार्थी की ओर से/ Assessee by	:	Shri Biren Gabhawala
प्रत्यर्थी की ओर से/ Revenue by	:	Shri Saurabh Kumar

सुनवाई की तारीख/ Date of Hearing	:	10/02/2017
घोषणा की तारीख / Date of Pronouncement	:	28/02/2017

ORDER

PER RAVISH SOOD, JM

The present appeals filed by the assessee and the revenue are directed against the order passed by the CIT(A)-1, Mumbai, dated 31.03.2013, which in itself arises from the order passed by the A.O under Sec. 144 of the Income Tax Act 1961 (for short 'Act'), dated 28.12.2011. We herein advert to the appeal filed by the assessee company:-

ITA NO. 4255/MUM/2013:

The assessee assailing the order of the CIT(A) had raised the following grounds of appeal before us:-

1. *On the facts and in the circumstances of the case and in law, the learned Commissioner of income tax (Appeal) erred in upholding the disallowance of Rs.1,25,92,563/- made by the learned Assessing Officer out of purchases alleging want of verification.*
- 1.1 *On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax (Appeal) erred in upholding disallowance to the extent of 25% value of 59% of total purchases for the reason that out of 49 parties your appellant could furnish confirmation only from 26 parties within the period allowed for compliance, ignoring the fact that full details of all the 49 parties from whom purchases were made were filed, as evidenced from the remand report.*

- 1.2 *On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax (appeal) erred in failing to appreciate that though the appellant could not furnish confirmations from the remaining parties due to time constraint as also some of them were outstation parties, the learned Assessing Officer ought to have either issued summons u/s. 131 of the Act and examined the parties or called for information u/s. 133(6) of the Act and verified the details furnished by the appellant.*
 2. *On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax (Appeal) erred in upholding the disallowance of Rs.94,36,170/- being 25% of other expenses amounting to Rs.3,77,44,683/-, observing that most of these expenses are incurred in cash and supported only by self made vouchers.*
 - 2.1 *On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax (Appeals) erred in failing to adjudge the expenses based on reasonableness considering the huge volume of turnover etc. rather than going by the criteria of self made vouchers.*
 3. *Your appellant craves leave to add, alter or amend any of the above grounds of appeal or make fresh ground/grounds of appeal on or before the date of hearing.*
- 2.** Briefly stated, the facts of the case are that the assessee company which is engaged in business of manufacturing aluminium windows and doors had e-filed its return of income on 30.09.2009

declaring total taxable income of Rs.29,91,280/-, which was processed as such under Sec. 143(1) of the 'Act'. The case of the assessee was thereafter taken up for scrutiny assessment under Sec. 143(2). That during the course of the assessment proceedings on the failure on the part of the assessee to furnish complete details as called for by the A.O, the latter therein assessed the income of the assessee at Rs.5,33,52,215/- under Sec. 144 of the 'Act'.

3. That during the course of the assessment proceedings the A.O observing that the assessee had incurred an expenditure of Rs.19,23,06,494/-, which comprised of Purchases of Rs.12,48,05,498/-, Other expenses of Rs.3,77,44,683/- and Manufacturing expenses of Rs.2,97,56,313/-, but had failed to furnish details of the said expenditure along with documentary evidence to substantiate the genuineness and veracity of incurring of the same, therefore proceeded with and carried out an ad-hoc disallowance of 25% of the said expenditure, which worked out to Rs.4,80,76,623/-. The A.O after telescoping the aforesaid disallowance of Rs.4,80,76,623/-(supra) as against certain other separate disallowances aggregating to Rs. 1,25,23,923/-made by him, thus disallowed the balance amount of Rs.3,55,52,700/- and added the same to the returned of income of the assessee company. The A.O after deliberating on certain other disallowances therein assessed the income of the assessee company at Rs.5,33,52,215/- under Sec. 144 of the 'Act'.

4. The assessee assailed the assessment order in appeal before the CIT(A). That during the course of the appellate proceedings the CIT(A)

called for a remand report from the A.O as regards the adhoc disallowance of Rs.3,55,52,700/-. The findings of the A.O in his remand report along with the adjudication of the CIT(A) as regards the said respective issues, are briefly culled out as under:-

(A). As regards disallowance by the A.O of 25% of purchases aggregating the Rs.12,48,05,498/-.

(i) Report of the A.O:

The A.O in his remand report submitted that the assessee during the course of the appeal/remand proceedings though had submitted a list of 49 parties from whom purchases in excess of Rs.1 lac was made, but however had placed on record the confirmation of only 26 parties

(ii). Findings of CIT(A)

The CIT(A) being of the view that as the assessee had placed on record confirmations of only 26 parties as against total 49 parties, and as such confirmations of about 59% of the parties had been placed on record, therefore held that the expenditure in the same ratio, viz. amounting to 59% of Rs.12,48,05,498/-, which worked out to Rs.7,36,35,243/- was to be held as proved. The CIT(A) thus on the basis of his aforesaid observations restricted the disallowance to 25% of the balance purchases of Rs.5,11,70,454/-, which worked out at Rs.1,27,92,563/-

(B). As regards disallowance by the A.O of 25% of 'Other expenses' of Rs. 3,77,44,683/-:

(i) Report of the A.O

The A.O submitted in his remand report that as per the details filed it emerged that most of the expenses were incurred in cash and supported by self made vouchers, and thus the genuineness of the said expenses could not be established.

(ii) Finding of the CIT(A)

The CIT(A) going by the observations of the A.O in the remand report that the administrative and other expenditure were found to be incurred in cash, and except for self made vouchers no evidence was placed on record by the assessee to substantiate the genuineness and veracity of the said expenses, therefore declined to intervene and sustained the disallowance made by the A.O at 25% of the aforesaid expenditure.

(C). As regards disallowance by the A.O of 25% of manufacturing expenses of Rs.2,97,56,313/-:

(i). Report of the A.O

The A.O in his remand report submitted that the manufacturing expenses which included expenses on raw material, wages, labour charges, loading and unloading charges had been got verified by the assessee during the course of the remand proceedings.

(ii). Finding of the CIT(A)

The CIT(A) going by the observations of the A.O in the remand report that the said expenses had been verified, thus deleted the same.

The CIT(A) thus on the basis of his aforesaid observations partly allowed the appeal of the assessee.

5. The assessee being aggrieved with the order of the CIT(A) had carried the matter in appeal before us. That during the course of hearing of the appeal, it was at the very outset submitted by the Id. Authorized Representative (for short A.R) for the assessee that no copy of the remand report was made available to the assessee, as a result whereof the latter had remand divested of furnishing any replication as regards the same. It was submitted by the Ld. A.R that the A.O had hushed through the matter and on the basis of premature observations had drawn adverse inferences as regards the genuineness and veracity of the purchases and other expenses incurred by the assessee in the normal course of its business. The Ld. A.R in order to substantiate the genuineness and veracity of the purchases, therein submitted that though due to paucity of time afforded by the A.O, the assessee for reasons beyond its control was unable to place on record the confirmations of all the parties from whom purchases aggregating to Rs.12,48,05,498/- had been carried out during the year under consideration, however, the same had been collected subsequently. The Ld. A.R in support of his contention drew our attention to Page No.1 to 3 of his 'Paper book' (for short 'APB'), which revealed the claim of the assessee that the confirmations of

certain parties which could not be furnished with the A.O upto the remand proceedings, had thereafter been obtained, and as claimed by the assessee therein, we are made to understand that confirmations of all of the aforesaid respective parties with duly reconciled balances, are as on date available with the assessee. The Ld. A.R further adverting to the disallowance of 25% of the 'Other expenses' so made by the A.O, which thereafter had been sustained by the CIT(A), as such, therein reiterated that in the absence of the copy of the remand report being made available to him, he was unable to rebut the findings of the A.O contained therein. It was further averred by the ld. A.R that the findings of the A.O in his remand report that majority of the expenses were incurred in cash and merely supported by self made vouchers, which observations of the A.O had thereafter summarily been acted upon and accepted by the CIT(A), as such, were absolutely misconceived and incorrect. The Ld. A.R in support of his aforesaid contention therein took us to Page 5 of the APB, which is a bifurcation of the 'Other expenses' aggregating to Rs. 3,77,44,684/-, along with the mode of payment of the same, viz. cheque/cash. It was thus submitted by the Ld. A.R that the CIT(A) had gone by the misconceived observations of the A.O and wrongly sustained the disallowance of Rs. 94,36,170/- (i.e 25% of the 'Other expenses' aggregating to Rs.3,77,44,683/-). That on the other hand the Ld. D.R strongly relied on the orders of the lower authorities and submitted that in the backdrop of the failure on the part of the assessee to place on record the confirmations of the parties from whom purchases aggregating to Rs.12,48,05,498/- were claimed to have been made by the assessee during the year under consideration, a proportionate

disallowance of the said purchases which were not open for verification, was called for, and the A.O had in all fairness carried out the same. It was further averred by the Ld. A.R that the A.O had rightly carried out the disallowance of 25% of the 'Other expenses' in the hands of the assessee. It was thus averred by the Ld. D.R that the appeal of the assessee was devoid and bereft of any merits and as such was liable to be dismissed.

6. We have heard the Ld. Representatives for both the parties, perused the orders of the lower authorities as well as the material placed before us. We have given a thoughtful consideration to the facts of the case and though are not oblivious of the settled position of law that non-cooperation on the part of an assessee and failure to comply with the notices and information called for by the A.O during the course of the assessment proceedings would therein bring him within the sweep of Sec. 144(1)(b), and inescapably invite framing of a 'best judgment' assessment in his hands, and as such, now when in the backdrop of the facts involved in the present case, it emerges that the assessee had failed to comply with the notices issued by the A.O and evaded furnishing of the requisite information, despite specifically been called upon to furnish the same during the course of the assessment proceedings, the framing of the assessment thus cannot be principally faulted with. However, we also cannot shut our eyes to the fact that framing of such an assessment cannot be allowed to go wild, and rather makes it all the more obligatory on the part of the A.O to proceed with cautiously and therein assess the income of the assessee in a most fair and judicious manner. We are of the considered view that the A.O who remains under a statutory

obligation to assess the 'True income' of an assessee, though in the absence of the requisite documentary evidences as well as proper assistance from the assessee who alone is seized of the facts of his case, thus comes across a more onerous task to arrive at a fair assessment, but then the framing of such 'best judgment' assessment, as the name so conveys, has to be guided by all fairness and at no stage should smell of an arbitrary or vindictive approach on the part of the A.O, as the same is the least expected from him. We are of the considered view that the framing of a 'best judgment' assessment should not be a reflection of whimsical and fanciful exercise of powers by the A.O, and while framing such an assessment, not only the material collected by the A.O during the course of the assessment proceedings should be considered, but the same should be carried out by adopting a reasonable yard stick, viz. referring to the profits shown by similarly placed assesses, past history of the assessee, profit shown in the trade line etc., which prompted by a logical reasoning should culminate into framing of a fair assessment in the hands of the assessee.

7. We now advert to the facts of the present case. We find substantial force in the contention of the Ld. A.R that in the absence of the copy of the remand report being made available, the assessee was kept in the dark as regards the adverse inferences which were drawn by the A.O, and thus remained divested of any opportunity to file a replication to meet out the same. We find that the CIT(A) had erred by most arbitrarily accepting the averments of the A.O in the remand report, by dispensing with the statutory requirement of confronting of the same to the assessee and seeking his rejoinder to

the same. We are of the considered view that in the absence of a copy of the remand report being made available to the assessee, the latter had remained divested of any opportunity of meeting out the adverse inferences recorded by the A.O in the said report.

8. We have further given a thoughtful consideration to the facts of the case and are of the considered view that the observations of the A.O that majority of the 'Other expenses' aggregating to Rs.3,77,44,684/- had been incurred by the assessee in cash and were supported by self made vouchers, as a result whereof the genuineness of the same could not be established, is found to be in absolute contradiction and serious conflict with the facts projected before us by the assessee on the basis of the bifurcated details of the 'Other expenses', viz. nature of expenses and the mode of payment as regards the same (Page 5 of 'APB'). That a perusal of the details of the 'Other expense' aggregating to Rs.3,77,44,684/-(supra) reveals that the same comprised of expenses in the nature of Govt. dues of Rs.1,00,33,581/- paid by the assessee, while for out of the remaining expenses of Rs. 2,77,11,103/-, expenses aggregating to Rs.2,35,87,815/- had been incurred by the assessee vide cheques, and as such expenses only to the tune of Rs. 41,23,288/- were met out in cash. Thus from the aforesaid details as had been brought to our notice by the Ld. A.R, we find that expenses of Rs.41,23,288/- out of total expenses of Rs. 3,77,44,684/-, which therein works out to 10.92% are found to have been incurred by the assessee in cash. Thus in light of the aforesaid facts as have been placed on record by the Ld. A.R, which though are subject to verification, we are unable to persuade ourselves to subscribe to the finding of the A.O in the

remand report that most of the expense were incurred in cash, and as such the genuineness of the same could not be established. We are further of the considered view that in the absence of a copy of the remand report being made available to the assessee, the latter had remained divested of any opportunity of bringing the aforesaid serious infirmities in the body of the remand report to the notice of the CIT(A). We are of the considered view that in the backdrop of the aforesaid facts as they so remain, specifically now when as per the details made available on record by the assessee (Page 5 of 'APB'), the observations of the A.O in the body of the remand report do not inspire any confidence, and the same when pitted against the facts projected before us by the assessee are apparently found to be incorrect. That still further in the absence of being served with a copy of the remand report, we are of the considered view that the assessee had remained divested of any opportunity to meet out the alleged ill founded observations of the A.O in the remand report. Thus in all fairness, keeping in view the totality of the facts involved in the present case, we herein remand the matter to the file of the A.O for making necessary verifications as regards the claim of the assessee. The A.O is herein directed to verify the genuineness and veracity of the bifurcated details of the 'Other expense' aggregating to Rs.3,77,44,684/- as had been furnished by assessee at Page 5 of 'APB' furnished before us, and in the backdrop of the fact that the details as regards the same were not open for verification before the A.O during the course of the original assessment proceedings, shall therein proceed with and make necessary verifications as regards the allowability of the same as per the statutory provisions contemplated

under the Income tax statute. Needless to say, the A.O shall during the course of the set aside proceedings afford reasonable opportunity of being heard to the assessee, and the latter shall remain at a liberty to substantiate the allowability of its claim by placing on record documentary evidence or leading any further evidence as it deems fit. That if the A.O finds the claim of the assessee as not being in order, then he shall pass a speaking order giving clear and specific reasons for so concluding, before disallowing any part of the said expenses in the hands of the assessee. The issue pertaining to the disallowance of 'Other expenses' of Rs. 94,36,170/- (i.e 25% of Rs. 3,77,44,683/-) as sustained by the CIT(A) is thus set aside to the file of the A.O for fresh adjudication, strictly in light of our aforesaid directions. The 'Ground of appeal No. 2' is thus allowed for statistical purposes in light of our aforesaid observations.

9. We now advert to the disallowance of purchases which had been sustained by the CIT(A) to the extent of Rs.1,27,92,563/-. We find that the observations of the CIT(A) that the assessee had filed confirmations in 26 out of 49 cases, are not found to be in conformity with the details of purchases furnished by the assessee at Page 1 to 3 of the 'APB', which therein reveals that the assessee had carried out purchases from 78 parties [Group A: 48 Parties from whom purchases above Rs. 1 lac made + Group B: 30 Parties from whom purchases below Rs. 1 lac made]. We find that the assessee had grouped the aggregate of the 'Group B' (i.e 30 parties) and placed the aggregate of the same, as S.No. 49 of the 'Group A', as a result whereof the CIT(A) had wrongly concluded that the total number of parties from whom the assessee had carried out purchases are 49,

and on the said basis concluded that the purchases from 59% of the parties (i.e % age of 26 parties/49 parties) have been confirmed. We however are not impressed by the *modus operandi* adopted by the CIT(A), on the basis of which an addition/disallowance of purchases amounting to Rs. 1,27,92,563/- had been sustained, as we find that the said process of calculation is more of an arithmetic approach, rather than party wise verification of the genuineness of purchases, which to our understanding would had led to fair and logical reasoning for sustaining disallowance of any part of the aforementioned purchases. We are of the considered view that as the entire process of calculating the disallowance of Rs. 1,27,92,563/- in itself is found to be based on misconceived facts, and thus ill founded, therefore the same on the said count itself cannot be sustained. We however refrain from commenting on the merits of the addition, for the very reason that now when it is averred by the Ld. A.R that in the absence of a copy of the remand report being made available to the assessee, the latter had remain divested of filing replication in support of the genuineness of the purchases of Rs.12,48,05,498/-. We are of the considered view that a blatant violation of the aforesaid basic right of the assessee to be confronted with the report of the A.O, cannot be allowed to perpetuate, and thus in all fairness, before any inferences as regards the allowability of the purchases is looked into in the hands of the assessee, the latter has to be confronted with the adverse inferences drawn by the A.O in the remand report filed with the CIT(A). We further find, that as averred by the ld. A.R, though due to paucity of time the requisite confirmations could not be collected from all of the respective parties

during the course of proceedings before the lower authorities, however the same as on date, as claimed by the Ld. A.R by drawing support from Page 1 to 3 of the 'APB', had been gathered from the said remaining parties. We have given a thoughtful consideration to the aforesaid facts and are of the considered view that in light of the claim of the assessee that no copy of the remand report was made available during the course of the appellate proceedings, coupled with the fact that though the confirmations of the remaining parties could not be collected during the course of proceedings before the lower authorities due to reasons beyond the control of the assessee, but had now been collected, and last but not the least the methodology adopted by the CIT(A) for working out the disallowance being based on misconceived facts and all the more adopting an irrational method, thus does not inspire any confidence, we therefore in all fairness and in totality of the aforesaid facts therein restore the issue to the file of the A.O for making necessary verifications. The A.O shall during the course of the set aside proceedings afford reasonable opportunity to the assessee to substantiate the genuineness and veracity of the purchases, and the assessee shall remain at a liberty to place on record the confirmations as regards the remaining parties, which could not be placed on record of the A.O till date. We may however clarify that the A.O shall remain at a liberty to make further independent enquiries as he reasonably deems fit to verify the genuineness of the purchase transactions, and our aforesaid observations in no manner will bind him to summarily accept the confirmations of the parties at the very face of it. The issue pertaining to the disallowance of purchases of Rs. 1,27,92,563/- as

sustained by the CIT(A) is thus set aside to the file of the A.O for fresh adjudication, strictly in light of our aforesaid directions. The 'Ground of appeal No.1' is thus allowed for statistical purposes in light of our aforesaid observations.

10. That as nothing has been averred before us by the Ld. A.R in support of ground of appeal no. 3, the same is thus dismissed as not pressed.

11. The appeal of the assessee is allowed for statistical purpose.

ITA NO. 4803/MUMBAI/2013

The aforesaid appeal had been filed by the revenue, therein assailing the order of the CIT(A) by raising the following grounds of appeal:-

"Grounds of appeal"

1. *"On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deleting various additions relying upon the additional evidence and remand report despite confirming the action of A.O in assessing the income by ex-parte order u/s. 144 of the IT Act.*
 - 1.1 *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) ought to have restricted his decision on various issues/additions to evaluating the best judgment of Assessing Officer only in the light of confirming the action of A.O of passing an ex-parte assessment order u/s. 144 of the IT Act.*

2. *The appellant craves leave to add to, amend or withdraw the aforesaid ground of appeal.”*

2. That the revenue had assailed the order of the CIT(A), therein averring that now when the ex-parte order passed under Sec. 144 of the ‘Act’ had been confirmed by the CIT(A), therefore, the latter in the backdrop of the said factual position had erred in deleting various additions on the basis of the additional evidence and remand report furnished during the course of the appellate proceedings.

3. We have given a thoughtful consideration to the contention of the revenue and are unable to persuade ourselves to subscribe to the same. We though are not oblivious of the settled position of law that as per Section 144(1)(b), on the failure on the part of the assessee to comply with all the terms of a notice issued during the course of the assessment proceedings, the A.O. therein gets vested with the jurisdiction to frame the assessment to the best of his judgment, and to the said extent find ourselves to be in agreement with the contention raised by the revenue as regards the validity of the assumption of jurisdiction by the A.O to frame a best judgment assessment u/s 144 in the aforesaid set of circumstances, but then the said powers are not unbridled, and the A.O in the garb of framing a best judgment assessment under Sec.144 cannot be said to have obtained a license to frame an arbitrary assessment in the hands of the assessee. We are of the considered view that despite assuming jurisdiction to frame an assessment under Sec. 144, the A.O continues to remain under a statutory obligation to act in a

fair manner and frame the assessment by adopting a judicious approach on the basis of the material collected by him during the course of the said assessment proceedings, as well as by adopting a reasonable yard stick for facilitating a fair estimation, which should solely be guided with the sole intent to deduce the 'true income' of the assessee to the best of his judgment. We however are unable to persuade ourselves to subscribe to the contention of the revenue that an appellate authority after justifying the validity of framing of a 'best judgment' assessment, in the backdrop of the facts attending thereto, thereafter stands divested of its jurisdiction to modify the assessment on merits. We are of the considered view that the appellate courts on coming across a 'best judgment' assessment which is assailed before it, on finding that the income of the assessee has been unreasonably assessed at a high pitched amount, which is either not found justifiable in the backdrop of the method adopted for framing of such an assessment, or is found to be based on illogical reasonings, therein duly stands vested with the jurisdiction to modify such an assessment, and therein bring the same within the parameters of an assessment which can safely be held as a fair assessment of the income of the assessee.

4. We are of the considered view that in the backdrop of the aforesaid scope and gamut of the powers of the CIT(A) while adjudicating an appeal involving a 'best judgment' assessment under Sec. 144, the order passed by the CIT(A) in the case of the present assessee, remaining within the arena of his jurisdiction, thus cannot be principally faulted with. We are unable to subscribe to the contention of the revenue that the

additions/disallowances made by an A.O in an assessment framed under Sec. 144 cannot be dislodged by an appellate authority on merits. We are of the considered view that if the aforesaid contention of the department is accepted, then the same would therein lead to incongruous results and would consequently lead to vesting an indefeasible right with the A.O to seek allowing of a mistake on his part, howsoever grave it may be, to perpetuate, despite the fact that the same is not sustainable either on facts or in law. We thus in light of our aforesaid observations uphold the order of the CIT(A), who we are of the considered view had acted within the scope of his jurisdiction and deleted the additions in the hands of the assessee company.

5. That in light of our aforesaid observations we uphold the order of the CIT(A) to the extent the same has been assailed by the revenue before us and dismiss the appeal of the revenue.

The appeal of the assessee is allowed for statistical purposes, and the appeal of the revenue is dismissed.

Order pronounced in the open court on 28/02/2017

Sd/-
(R.C. Sharma)

लेखा सदस्य / Accountant Member

मुंबई Mumbai; दिनांक Dated : 28.02.2017

PS Rohit Kumar

Sd/-
(Ravish Sood)

न्यायिक सदस्य / Judicial Member

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT- concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard File

**आदेशानुसार/BY ORDER,
उप/सहायक
पंजीकार(Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, मुंबई/ ITAT, Mumbai**

