INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A": NEW DELHI
BEFORE SHRI H.S.SIDHU, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA No.1054/Del/2013
(Assessment Year: 2009-10)

Ashoo Décor India, Plot No. 1, Streel No. 1, Anad Parbat Indl. Area, Delhi PAN:AAIFA8801D	Vs.	ACIT, Range-33, New Delhi
(Appellant)		**(Respondent)**

Assessee by :	Smt. Rano Jain, CA Sh. SK Jain, DR
Revenue by:	Sh. SK Jain, DR
Date of Hearing	02/03/2017
Date of pronouncement	18/04/2017

O R D E R

PER PRASHANT MAHARISHI, A. M.

1. This is an appeal filed assessee against the order of the ld CIT(A), XXVI, New Delhi dated 28.11.2012 for the Assessment Year 2009-10.

2. The assessee has raised the following grounds of appeal:-

"*1. On the facts and circumstances of the case, the order passed by the learned Commissioner of Income Tax (Appeals) [CIT(A)] is bad both in the eye of law and on facts.*

2.(i) On the facts and circumstances of the case, the learned [CIT(A)] has erred, both on facts and in law, in confirming an addition of Rs.45.000/- on account of income from house property from vacant property no. M-801, Type-V, 8th Floor, C/GH-3, Vaibhav Khand, Indirapuram, Ghaziabad.

(ii) That the above addition was made ignoring the provision of Section 23(l)(a) read with Section 23(4) of the Act.

(iii) Without prejudice to the above and in the alternative, the learned [CIT(A)] has erred both on facts and in law in confirming the action of the AO in arbitrarily estimating the annual value of the property.

3(1) On the facts and circumstances of the case, the learned [CIT(A)] has erred both on facts and in law, in confirming the disallowance of an amount of Rs.1,24,383/- on account of interest on partner's capital.

(ii) That the above disallowance was made ignoring the fact that the interest on partner's capital is to be provided as per the term of partnership deed only.

4(i) On the facts and circumstances of the case, the learned [CIT(A)] has erred both on facts and in law, in confirming the addition of an amount of Rs.27,300/- on account of cash expenses."

3. Ground No. 1 of the appeal is general in nature and therefore same is dismissed.

4. Ground No. 2 of the appeal is against the addition of Rs. 45000/- on account of income from house property from a vacant property at Ghaziabad.

5. The assessee is a partnership firm, filed its return of income showing income of Rs. 5634882/- on 20.09.2009. According to the list of addresses it was found that the assessee has a flat at Indirapuram, Ghaziabad for which the income has not been shown under the head income from house property. The assessee was asked to show the reason, to which the assessee has replied that the property was being used by the assessee firm for business and therefore, no income is chargeable to tax under the head income from house property. To verify the claim of the assessee ld Assessing Officer deputed Inspector who submitted his report on 17.12.2011 and stated that the expected rental value of the property is Rs. 25000/- per month. Based on this the income of the house property was computed taking the annual value of the property at Rs. 65000/- and after granting deduction u/s 24(i) of Rs. 19500/- and taxable income was determined at Rs. 45500/-. The above addition was contested before the ld CIT(A), wherein, the above addition was confirmed vide para No. 7 and 8 of his order as under:-

"7. In the course of the appellate proceedings, the AR of the appellant has filed the following written submissions:

(a) Addition of Rs.45,500/- as income under the head house property:

Your honor the Id. AO has made an addition of Rs.45,500/- as income under the head house property on account of property at M-8Q1, Type V, 8th Floor at C/GH-3, Vaibhav Khand Indirapuram, Ghaziabad used by the appellant for the business purpose. Your honor the appellant purchased a property no. M-801, Type V, 8th Floor at C/GH-3, Vaibhav Khand, Indrapuram Ghaziabad on 23/12/2008 for Rs. 47,40,700/-. ***The same was duly recorded in the books of accounts and disclosed in the balance sheet for the F. Y.2008-09 under the head "Fixed Assets".*** *The said balance sheet was filed before the AO during the course of assessment proceedings. The said property was used by the appellant for its regular business activity. The appellant had undertaken some contracts in NOIDA which is adjacent to Indirapuram. The said premises was used by the Superwiser/labourers/ workers as transit house to facilitate the smooth functioning of work orders being executed in NOIDA,*

During the course of assessment proceedings the id. AO issued a questionnaire dated 27/01/2011 wherein he asked the appellant to furnish details regarding all its business

premises- In response to the same appellant filed reply dated 10/02/2011 where in complete details regarding all the business premises along with their complete address was provided. Due to some inadvertent error the AR of the appellant failed to include the address of the said property in the list of business premises submitted before the AO. The Id. AO ignoring the fact that the said property was specifically disclosed as a business asset concluded that the appellant has intentionally not disclosed the said property before him. He stated that the appellant disclosed the said property only after the AO asked the details of the said property on the basis of AIR information received by him. The Id. AO treated the said property as deemed to be let out during the year under consideration and estimated the annual value at Rs. 65,000/-.

At the outset in this respect your attention is drawn to the provisions of section 22 of the Act. The same reads as under:

> *The annual value of property consisting of any buildings or lands appurtenant thereto of which the assessee is the owner, other than such portions of such property as he may occupy for the purposes of any business or profession carried on by him the profits of which are chargeable to income-tax, shall be chargeable to income-tax under the head "Income from house property."*

The said section specifically states that in case any property is being used by any assessee for the purpose of its business or profession the same shall be excluded from the purview of the said section. In the present case the assessee has specifically stated that the said property has been used for its business and the Id. AO has no where disputed that the said property was not used by the appellant for its business purpose. Thus the action of the AO by calculating the Annual Value of the said property is bad in law and on the facts of the case.

Without prejudice to above, the main allegations of the assessing officer regarding the above said addition are as under:

i. That the assesses has nowhere mentioned in return, schedule for house property, computation of income or submissions made before him about the property at Indrapuram.
II. That the assessee has not claimed any exemption under section 23(2) or 23(4) with respect to the said property.

Your honor the first allegation of the AO that the assessee has nowhere mentioned about the property in Indrapuram is factually incorrect. During the course of assessment proceedings the assessee vide its letter dated 10/02/2011 furnished audited balance sheet and audit report along with all its annexure and schedules. The schedule of fixed asset (as per income tax act) among the said documents clearly depicts the assessee has purchased the said property during the year under consideration for Rs. 47,40,700/-. Also vide letter dated 17/10/2011 the appellant furnished a list of addition to the fixed assets made during the year under consideration where the said property is disclosed at entry no. 4. Your honor the above stated documentary evidences produced by the assessee before the Id. AO clearly shows that the appellant never had an intention to conceal any detail regarding the said property. The only mistake on the part of the assessee is that its AR inadvertently failed to mention the said property in the reply filed before the AO dated 10/02/2011.

Merely on the basis of a clerical error on the part of the assessee it cannot be concluded that the said property is not a business asset when the same has been used, by the appellant during the year under consideration for its business.

The only point on which is Id. AO is emphasizing is that the assessee has no where mentioned about the said property, The Id. AO has not stated anything in this respect except stating the fact that vide reply dated 10/02/2011 assessee submitted the details regarding all his premises and the details regarding the said property were missing from the same. The Id. AO has repeatedly stated this fact in the assessment order The second allegation of the AO is that the appellant has no where claimed the exemption under section 23(2) or 23(4). Also during the course of assessment proceedings the AO deputed an Inspector in order to carry out some inquiry in respect of expected rental value of the said property. And on the basis of the report of the inspector he calculated the Annual Value of the said property at Rs.20,000/~ per month and added the same to the income of the assessee invoking the provisions of section 23 and 24 of the act. Your honor the provisions of section 23 are subject to the provisions of section 22. The text of the sections is reiterated for a ready reference. The same reads as under:

23. *(1) For the purposes of section 22, the annual value of any property shall be deemed to be-*

22. *[50]The annual value of property consisting of any buildings^[1] or lands appurtenant^[1] thereto of which the assessee is the owner^-, other than such portions of such property as he may occupy[5]* for the purposes of any business or profession carried on by him the profits of which are chargeable to income-tax, shall be chargeable to income-tax under the head "Income from house property".*

It is reiterated that section 22 is the charging section for the income under the head house property and a plain reading of the same clearly depicts that the annual value will not be calculated in respect of those buildings or land appurtenant thereto which are being used for the purpose of the business and profession. In other words, business assets are outside the ambit of section 22 and hence there is no point of invoking section 23 and 24. Thus by stretch of imagination the appellant would have claimed any benefit under the said sections. Your honor in the present case the said property has been duly disclosed by the assessee in its books of accounts and the same is being used for the purpose of the business only. The books have already been placed on record during the course of assessment proceedings. Your honor merely on account of an inadvertent error in one reply, filed during the course of assessment proceedings, undue hardship cannot be imposed on the assessee.

Your honor it is not the case where a property has not been recorded in the books of accounts and the same is being used for personal purpose of the partners. Hence it is prayed before your honor to kindly delete the addition and grant necessary relief to the appellant."

8. I have considered the facts of the case and the written submissions of the AR of the appellant. I find that the Assessing Officer made out a case that the appellant neither in the return of the income nor in the schedule for house property therein, nor in the computation of income nor in the submissions made in response to notice u/s 142(1) has disclosed this property or for that matter made any claim for exemption of any

property u/s 23(2) or 23(4) of the Income-tax Act, 1961. The appellant did not declare the status of this property till he was confronted by the Assessing Officer on the basis of the AIR information. It only after this, that the appellant came up with the explanation that the property was being used for business purposes. This is nothing but a mere after thought. The furnishing of details of the properties in fixed assets is not sufficient but it's the particulars were necessary to be filed, in the prescribed columns of return of income. The appellant filed a letter dated 25.3.2008 from a party to show that it had under taken some contract at Kaushambi, Ghaziabad and the said premises was being used by the labourers/workers as a transit house to facilitate the smooth execution of business activities. I am unable to agree with the story of the appellant. This work contract for supply, installation, testing and commissioning for aluminum glazing and A.C.P. which was awarded to the appellant vide letter dated 25.3.2008 was to be completed by 0107,2008. It is therefore, not understood as to why and how a property which was purchased on 23.12.2008 was used in connection with the work to be completed by 01.07.2008. Therefore, considering all the facts of case, I am unable to persuade by the contention of the AR that the property in question was used for business purposes. Accordingly, the Assessing Officer's action bringing to tax this property is upheld. I also do not find any justification to interfere with the expected rental value of the property taken by the Assessing Officer as the appellant has not brought on record any material to show it as excessive and unreasonable. Accordingly, the addition of Rs.45,000/- on account of notional rental income is ***confirmed.*** *This ground of appeal is* ***dismissed."***

6. The ld AR of the assessee submitted the same facts as stated before the lower authorities and ld DR relied upon the orders of the lower authorities.

7. We have carefully considered the rival contentions. According to the provision section 22 of the Income Tax Act the annual value of the property consisting of any building or land appurtenant to is chargeable to tax under the head 'income from house property' provided assessee is the owner and such property is not occupied for the purpose of business profit of which is chargeable to income tax as business income. In the present case the assessee has claimed that this property is used for the purpose of the business. The lower authorities did not believe the claim of the assessee saying that the argument is merely an afterthought, though the property was shown by the assessee in the fixed asset schedule. Before the lower authorities the assessee submitted that it is being used as a transit house to facilitate the business of the assessee used by the labourers and workers. The relevant details of necessary fittings has been recorded by the ld first appellate authority in para No. 8 of this order. When the assessee has already stated that the impugned property is used as a transit house and has also given necessary details of work being done there such as supply, etc of aluminum glazing and ACP, the rejection of this contention of the assessee is

not proper. In fact the building is under furnishing itself shows that it is being used and occupied by the assessee for the purpose of the business. Even otherwise there is no evidence that property is let or being used by the assessee for any other purposes. In view of this mere rejection of the submission of the assessee cannot be used to tax the income from the impugned property. Hence, we direct the ld Assessing Officer to delete the addition of Rs. 45000/- on account of notional income u/s 23 of the Act. further, it is also stated that property is lying vacant therefore, according to the provisions of section 23(1)(c) it cannot be charged to tax. In the result ground No. 2 of the appeal of the assessee is allowed.

8. The second addition contested vide ground No. 3 of the appeal of the assessee on account of disallowance of Rs. 124383/- on account to interest to partners. The ld has disallowed the interest amounting to Rs. 124383/- for the reason that assessee has paid interest to the partners of higher amount by calculating it on opening balance in the capital account of the partners. Therefore, the ld Assessing Officer worked out interest on daily basis and determine a sum of Rs. 124383/- paid in excess of the provisions of section 40(b) of the Act. The assessee contested before the ld C IT(A), who death with it as under and confirmed the disallowance:-

> *"9. Ground nos. 4(i) and (ii) related to disallowance of Rs. 1,24,383/- made by the Assessing Officer on account of excess interest credited to the partners' capital accounts.*
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> *9.1 In the course of the assessment proceedings, the Assessing Officer noticed that the appellant paid interest to its partners on the opening balances as appearing in their capital accounts. According to the Assessing Officer as per the decision of the Hon'ble ITAT, Hyderabad in the case of Architectural Associates vs. ACIT reported in 92 ITD 479, interest to partners on their capital balances is to be computed on reducing balance / daily balance method. The Assessing Officer therefore, asked the appellant why interest to the partners paid in excess to their capital balances be not disallowed as the interest has been debited to the P & L account on the basis of opening balances of the partners in their respective capital accounts. In response the appellant vide its reply dated 16.12.2011 has submitted:-*
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> > *"During the year under reference, the assessee has paid interest on capital @12% on the opening capital balance to all the partners. The partnership deed provides that interest @ 12% per annum to be paid by the partnership firm and to be debited to its profit & loss account every .ear on their respective capital account balance. The opening balance of ail the partners as on 14.2008 is Rs.34,57,875.41, profit earned by the partners during the year is Rs.58,04,796.12 and total drawing of all the partners is Rs.28,64,259/- which*

is lower than the profit earned by them. The partners have withdrawn their profit earned during the year and due to that reason the interest is provided on the opening balance of their respective capital balance. All the partners are working partner and income accrue to them on daily basis though determined at the end of the financial year. Income may accrue at a profit of time prior to its quantification or computation which is not a condition precedent ot accrual Income is said to accrue when the assessee acquire a right to receive that income. Income is said to be received when it reaches the assessee, when the right to received the income becomes..... In the assessee, it is said to accrue or arise (ClT-Vs Ashokbhai Chimmanbhai (1965)56 ITR 42 (SC)

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In view of the above the assessee had not paid any excess interest on capital to its partners and nothing should be disallowed during the year under reference."

9.2 The Assessing Officer considered the above submissions of the appellant as entirely bereft of merit in view of the above cited decision of Hon'ble ITAT Hyderabad. He therefore, held that interest to partners on their respective capital balances is to be computed on daily balance basis after taking into consideration their drawings and the salary per month to which they are entitled. The Assessing Officer accordingly following the decision of Architectural Associates vs. ACIT (supra) calculated the interest on the capital balances of the partners on daily basis at Rs.27,461/- in the case of Sh. Vikas Sharma, Rs.1,66,863/- in the case of Sh. Arun Sharma and Rs,96,238/- in the case of Sh. Chetan Sharma as against the interest credited to their respective accounts of Rs.67,746/-, Rs.2,01,718/- and Rs.1,45,481/- and disallowed the excess interest aggregating to Rs. 1,24,383/- (40,285 + 34,855 + 49,293) and added the same to the income of the appellant.

10. In the course of the appellate proceedings, the AR of the appellant filed the following written submissions:

(b) Disallowance of Rs.1,24,383/- on account of interest paid to partner's on their capital and addition ofRs.18,870/- on account of interest to be charged from partner:

"Your honor during the year under consideration the appellant firm had three partners. Mr.Arun Sharma, Mr. Chetan Sharma & Mr. Vikas Sharma. They executed a supplementary partnership deed on 01.04.2008 which was merged with the original partnership deed dated 18.07.2003, In the said deed its was specifically provided as under:

'Whereas the party of the First Part, Second Part and Third Part have also agreed to provide interest @12% per annum to be paid by the partnership firm and to debited to its profit and loss account every year on their respective capital account balance."

It was specifically agreed between the partners that an interest @12% on the opening capital account balance was to be provided by the firm to the partners. It was also specifically stated that the sum of remuneration and interest on capital shall not exceed the amount which is allowed as deduction under section 40(b) of the I T Act.

During the year under consideration the appellant paid the following sum as interest to the partners @ 12% per annum on the opening capital balance:

Mr Arun Sharma	*2,01,718/-*
Mr. Chetan Sharma	*1,45,4817-*
Mr. Vikas Sharma	*67,746/-*

The said interest was paid specifically in consonance with the partnership deed executed between the partners. Further there was no violation of any provision of the I T Act, 1961. The Id. AO during the course of proceedings before him asked the AR of the appellant to calculate the interest payable to the partners on the basis of daily reducing method. He while passing the assessment order has concluded that the appellant must have given the interest to its partners on the basis of daily reducing balances. He has relied on the judgment passed in the case of Architectural Associates vs ACIT (ITAT Hyd.) 92 ITD 479 for his said action. The Id. AO has disallowed the following amount of interest paid to partners:

Mr. Vikas Sharma	*Rs. 40,285/-*
Mr. Arun Sharma	*Rs. 34,855/~*
Mr. Chetan Sharma	*Rs. 1,24,383/-*

Your honor in this respect it is submitted that a partnership firm is governed by its partnership deed. The rights and duties of all partners are specifically mentioned in the deed. The deed clearly lays down the entitlement of ad the partners. Every partner has to abide by the terms of the deed. The partners are then paid their remuneration/ interest on capital according to the said deed. The only issue or we can say the only relation of the said deed when considered for the purpose of income tax Act with respect to remuneration received by the partners is that they the deed must not violate the provisions of section 40(b) of the Act. In the present case the interest on capital has been paid to the partners as per the partnership deed. Also the same is not in violation of provisions of section 40(b) of the Act. Thus the action of the AO is bad on the facts of the case and in law and liable to be deterred.

Your honor the Id. AO has relied on the judgment passed in the case of Architectural Associates vs. ACIT (ITAT Hyd.) 92 ITD 479. In the present case it was held that the payment of interest is subject to the conditions stated in the partnership deed. The interest has to be calculated on the basis of method/computation/formula stated in the partnership deed. The AO in this case had deducted the drawings made by the partners during the year from the opening capital balance and calculated the interest on the remaining amount. The matter was set aside to the file of the A 0. The Honorable ITA T stated as under: It is not the case of the assessee that as per the partnership deed the partners have agreed to share the profits from day to day or even from month to month basis. In fact there is no calculation provided to the Bench in this regard. The learned counsel merely adopted the final share of profit to explain the withdrawals as though the share of profit was withdrawn by the partners leaving the capital untouched. There is no working as to the

date of withdrawals and the date on which the amount of remuneration, interest or profit is accrued to the partners so as to claim that the withdrawals are against the share of profit/remuneration/interest, alleged to have accrued to the partners. The conduct of the assessee of not crediting the partners' accounts with the aforementioned amounts on a daily/monthly basis also indicate that as per the partnership agreement the partners have no right to claim share of profit etc., on day to day basis. In such an event of the matter, it would be difficult to hold that the withdrawals are out of share of profits etc., that accrued to the partners. Even with regard to the remuneration the facts placed before us do not indicate as to whether the partnership deed authorizes the partners to receive remuneration at a percentage of book profit which requires to be worked out at the end of the year or a fixed monthly sum or at least a minimum guaranteed sum. If the remuneration has to be worked out on the book profit which has to be calculated at the end of the year, it cannot be said that remuneration accrued on day-to-day or month to month basis. Similarly, it is not spelt out that interest accrued and receivable on day to day basis (sic.). If that be the case, the assesses would become entitled to interest on interest inasmuch as the interest accrued on each day has to be added to the credit balance of each partner's a/c and on such credit balance interest has to be paid. Certainly such exercise was not done by the assessee. Under these circumstances, we are of the view that the interest has to be calculated on the credit balance standing in the name of each partner after deducting the withdrawals. However, the approach of the AO in deducting the entire withdrawals from the openmg credit balance is not in conformity with the standard method followed under similar situation. It appears that Banks follow a standard system of calculating interest which could have been adopted by the AO. With these observations we set aside the matter to the file of the AO to work out the eligible interest. With regard to the interest disallowed and taxed in the hands of the firm, if the partners feel that it is not taxable in their hands, a suitable claim has to be made before the AO in the case of partners but it cannot be adjudicated in this appeal. Needless to observe that the AO would bear in mind the fact that no tax can be levied without the authority of law (See Art. 265 of the COI) and examine the assessments of the individual partners in that perspective.

The facts of this case are not identical with the case of the assessee and thus the said judgment is not applicable 'in the present case. Rather it further strengthens the case of the appellant as the said judgment has clearly stated that since there is no mention is the partnership deed of paying interest on reducing balance basis the same is to be allowed as per the partnership deed.

Since in the present case the interest has been paid as per the partnership deed the action of the AO in disallowing the interest paid is against the facts of the case and bad in law and liable to be deleted."

11. I have considered the facts of the case and written submissions of the appellant. I have perused the copies of capital accounts and drawing accounts of the partners. I have also perused the copy of partnership deed and copy of supplementary deed to the original partnership deed. There is no dispute that the payment of interest is authorized by the partnership deed. As per clause-9 of the partnership deed, accounts of the firm shall be closed on 31st March each year when final accounts shall

be drawn and p & L account shall be divided amongst the partners. Therefore, the monthly withdrawal made by the partners are not against the share of profit as no profits have accrued to the partners during the year. However, as per the supplementary deed dated 1.4.2008 each partner is entitled to monthly remuneration of Rs.12,000/-. Therefore, the remuneration accrued on month to month basis. I find that the Assessing Officer has calculated the interest on the credit balance standing in the name of each partner after deducting the withdrawals whenever they have made. In my view the banks also follow this system of calculation of interest, which followed by the Assessing Officer. Therefore, I see no justification to interfere with the method followed by the Assessing Officer for calculating the interest on capital balances of the partners. Accordingly, the disallowances of Rs.1,24,383/- made by the Assessing Officer is ***confirmed*** *and the addition is upheld. This ground of appeal thus* ***dismissed."***

9. The ld AR submitted a chart before us that the opening balance of the partners is Rs, 3457875/- and profits during the year are of Rs. 5804796/- and drawings are of Rs. 2864259/- which shows that opening balance of the partners capital accounts is much less than the closing balance or the profits reduced by the drawings. She therefore stated that the addition made by the AO is as such tax neutral because whatever is allowed in the hands of the firm is only chargeable to tax in the hands of partners. She further relied on the decision of the coordinate bench in Deval Utensil Factory Vs. DCIT 98 TTJ 501.

10. The ld DR relied upon the orders of the lower authorities.

11. We have carefully considered the rival contentions the issue herein is squarely covered in favour of the assessee by the decision of the coordinate bench wherein it has been held that where the drawings are deemed to have been made by the partners on day to day basis then respective profits should also have been credited on day to day basis. The ld DR could not point out any contrary decision. In the facts of the present case the opening balance of the partner capital account is Rs. 3457875/-. Profits earned during the year is Rs. 5804796/- and drawings of the partners is Rs. 2864259/- which makes the closing balance of Rs. 6398412/-. From the above figures it is apparent that profits are much higher then the drawings and therefore, the reasoning given by the coordinate bench clearly applies to the facts of the present case. Therefore, respectfully following the decision of the coordinate bench we direct the ld Assessing Officer to delete the disallowance of Rs. 124383/- confirmed by ld CIT(A) on account of excess interest paid to the partners on capital. In view of this, we allow ground No. 3 of the appeal of the assessee.

12. The ground No. 4 of the appeal of the assessee is against the disallowance of Rs. 27300/- u/s 40A(3). Assessing Officer rejected the assessee's argument that the vendor did not accept cheque payment, same was also confirmed by the ld CIT(A).

13. On appeal before us the ld A R and DR stated the same argument, which is before the lower authorities.

14. We have carefully considered the rival contentions and we do not see any reason to dislodge the findings of the lower authorities in disallowance of the above, which is clear cut violation of section 40A(3) paid on 24.10.2008 in cash. In the result ground No. 4 of the appeal of the assessee is dismissed.

15. In the result the appeal of the assessee is partly allowed.

Order pronounced in the open court on 18/04/2017.

-Sd/-	**-Sd/-**
(H.S.SIDHU)	**(PRASHANT MAHARISHI)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

Dated: 18/04/2017
A K Keot

Copy forwarded to

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

ASSISTANT REGISTRAR
ITAT, New Delhi