

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'G' : NEW DELHI)**

**BEFORE SHRI N.K. SAINI, ACCOUNTANT MEMBER  
and  
SHRI A.T. VARKEY, JUDICIAL MEMBER**

**ITA Nos.5781 & 5782/Del./2011  
(ASSESSMENT YEARS : 2003-04 & 2004-05)**

JCIT, Range 2,  
Muzaffarnagar.

vs.

M/s. Shamli Samaj Kalyan Samiti,  
Talab Road, Shamli Distt.,  
Muzaffarnagar.

**(PAN : AAETS1104R)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Ankit Gupta, Advocate  
REVENUE BY : Shri James Singsun, Senior DR

Date of Hearing : 22.09.2015

Date of Pronouncement : 30.11.2015

**ORDER**

**PER A.T. VARKEY, JUDICIAL MEMBER :**

These appeals, at the instance of the Revenue, are filed against the order of CIT (Appeals), Muzaffarnagar dated 12.09.2011 for the assessment years 2003-04 & 2004-05.

2. The grounds of appeal taken by the Revenue for the assessment year 2003-04 are as under :-

“1. On the facts and in the circumstances of the case, the CIT (A) has erred in law in deleting the addition of Rs.17,00,000/- made by the Assessing Officer on account of income siphoned out, as the amount was transferred without any authority to

transfer the funds from one institution by allowing the exemption under section 10(23c)(iiiad) of the I.T. Act, 1961 without appreciating the full facts of the case.

2. On the facts and in the circumstances of the case, the CIT (A) has erred in law in deleting the addition of Rs.13,92,059/- made by the Assessing Officer on account of excess income over expenditure by allowing the exemption under section 10(23c)(iiiad) of the I.T. Act, 1961 without appreciating the full facts of the case.

3. On the facts and in the circumstances of the case, the CIT (A) has erred in law in deleting the addition of Rs.1,03,900/- made by the Assessing Officer on account of excess income over expenditure by allowing the exemption under section 10(23c)(iiiad) of the I.T. Act, 1961 without appreciating the full facts of the case.”

3. The grounds of appeal taken by the Revenue for the assessment year 2004-05 are as under :-

“1. On the facts and in the circumstances of the case, the CIT (A) has erred in law in deleting the addition of Rs.22,99,500/- made by the Assessing Officer on account of income siphoned out, as the amount was transferred without any authority to transfer the funds from one institution by allowing the exemption under section 10(23c)(iiiad) of the I.T. Act, 1961 without appreciating the full facts of the case.

2. On the facts and in the circumstances of the case, the CIT (A) has erred in law in deleting the addition of Rs.2,29,950/- made by the Assessing Officer on account depreciation without appreciating the full facts of the case as the Assessing Officer held that there was no construction carried out during the year.

3. On the facts and in the circumstances of the case, the CIT (A) has erred in law in deleting the addition of Rs.1,94,609/- made by the Assessing Officer on account of excess income over expenditure by allowing the exemption under section 10(23c)(iiiad) of the I.T. Act, 1961 without appreciating the full

facts of the case as the Assessing Office held that the society is not running the institution wholly and exclusively for education as the society is running a hospital also.”

3. In these appeals, identical grounds are raised except for variance in figure. Since common issues are raised in these appeals and they pertain to the same assessee, they are disposed off by this consolidated order.

4. First, we take up the appeal for assessment year 2003-04 in ITA No.5781/Del/2011.

5. The facts of the case are that the assessee is a society which got registered u/s 12AA of the Income-tax Act, 1961 (hereinafter ‘the Act’) vide order dated 03.03.2008 with effect from 29.03.2006. It is engaged in the activity of running of school and hospital. During the course of assessment proceedings for A.Y. 2005-06, it was gathered by the A.O. that the exemption u/s 11 and 10(23C)(iiiad) was not allowable to the assessee. Accordingly, he made three additions and completed the assessment u/s 143 (3) of the Act on total income of Rs.31,95,959/- as under :-

Income as per 4.1	Rs.13,92,059/-
Income from donation	Rs. 1,03,900/-
Income siphoned out	<u>Rs.17,00,000/-</u>
Total income	<u>Rs.31,95,959/-</u>

Aggrieved, the assessee went in appeal before the CIT (A) against these disallowances and the ld. CIT (A), after going through the records and the submissions made on behalf of the assessee, deleted the aforesaid additions.

The revenue, being aggrieved, is in appeal before us. Now, we take up the deletion of the additions challenged by the revenue ground-wise.

6. Ground No.1 is against the deletion of addition of Rs.17,00,000/- made by the AO on account of income siphoned out.

7. The assessee had made withdrawal of Rs.17,00,000/- from the corpus fund of SDRR Public School. The liability side of the balance sheet as on 31.03.2003 was reproduced by the A.O. as under.- '

Shamli Samaj Kalyan Samiti

Balance brought forward	Rs.1,33,32,987/-	
Income	<u>Rs. 15,32,930/-</u>	
	Rs.1,48,65,917/-	
Paid during the year	17,00,000/-	Rs.1,31,65,917/-
Security deposit		<u>Rs. 4,90,000/-</u>
		Rs.1,36,55,917/-

From the perusal of sanction of the amount withdrawn from the corpus fund of Sarti Devi Raja Ram Public School (hereinafter 'the school'), the AO observed that the amount withdrawn was not for educational purpose and vouchers related to Rs.2,00,000/- was for social work but was claimed to have made investment at Rs.11,78,449/- in the construction. The AO further observed that there was no authority for sanction of remaining Rs.15,00,000/-. Accordingly, vide order sheet noting dated 30.03.2010, the assessee was required to explain how the amount withdrawn from corpus fund of the school was utilized. For the sake of clarity, the same is reproduced as under:-

“..... From the -letter dated 29-05-2002 addressed to Manager, Sarti Devi Raja Ram Public School, request is made by the Secretary of the society to make arrangement of Rs. 2,00,000/- from the account of SDRR Public School as same is required for social work of society. The amount of Rs.2,00,000/- is issued vide cheque No. 051827 dated 29-05-2002. It shows that the society is not running the institution wholly and exclusively for education but also for social work. Again the income and expenditure account of the Samiti does not show this expenditure. The total amount paid out of funds of SDRR Public School is Rs.17,00,000/- which is for social work. In Rs.17 lac received from its unit namely Sarti Devi Raja Ram Public School and advance of Rs.3,50,000/- to other unit namely Jeevan Jyoti Hospital. It is further stated that these are inter-unit entries involving no tax required in hand of the assessee. However the reply is contrary to the facts. The amount of Rs.17,00,000/- is paid from the funds of SDRR Public School out of it Rs.2,00,000/- is withdrawn by the Secretary for alleged social work .... ”

In response, the assessee submitted that the amount of Rs.17 lakhs had been transferred through account payee cheques and same was reflected in relevant ledger account. The assessee further explained that the receipt of Rs.10 lakhs was required for social purposes and was well within the object of the assessee to run the educational institution which was wholly and exclusively for educational purpose. But the AO observed that however, the assessee failed to give the authority for transfer of amount of Rs.15 lakhs out of Rs.17 lakhs. Thus, the AO vide notice dated 19.04.2010 required the assessee again to explain the payment of Rs.17 lakhs from the corpus fund of the school. In response, the assessee submitted that the assessee trust had three units, namely, Sarti Devi Raja Ram Public School, Hindu Mahila Mahavidyalaya

and Jeevan Jyoti Hospital and in respect of trust and three units, separate accounts were maintained and were consolidated in the balance sheet of the trust. The assessee further submitted that the Trust and its three units were all in the nature of public & charitable purpose and not for profit and as such, were governed by provisions of section 11, 12 & 13 as well as section 10(23C)(iiiad) specially meant for educational institutions. The assessee submitted that there was nothing unusual if the funds required by one unit were passed on to the other unit in account (involving no income or expenditure under either of the unit). However, the AO observed that a perusal of balance sheet as on 31.03.2003 of the assessee trust revealed that the trust had lent a sum of Rs.1,31,65,917.14 as on 31.03.2003 out of capital of Sarti Devi Raja Ram Public School and the amount received from the said School was not claimed as expenses or application of income strictly by account payee cheques and as such, the same could not be treated as income of the assessee. Further, it was observed by the AO that as per the assessee there was no bar in law to permit funds of the society to be used by units or funds of the units to be used by the society trust as ultimately it was the trust which was to form the consolidated results; and there was also no requirement for recording such entries in the minute book as the same was passed on by the authority of executive of the relevant bodies. However, the AO held that the submissions made by the assessee as unsatisfactory on the ground that

there was no authority or sanction to transfer the amount from the School to any other account, whereas the voucher having sanction of expenditure/transfer were maintained. Accordingly, the AO concluded that the expenditure on account of addition to construction out of payment from corpus fund was not genuine and the amount of Rs.17,00,000/- was added to the income of the assessee. He further observed that the running of hospital was itself evidence that the society was not running the institution wholly and exclusively for education and the assessee itself has accepted that the exemption under section 11 was not claimed. Thus exemption of tax was not allowed to the assessee.

8. Ld. CIT (A), after going through the submissions made on behalf of the assessee and the remand report submitted by the AO, deleted the addition by observing as under :-

“ The facts of the case, submissions made by the appellant, remand report of the A.O. have been carefully considered. Appellant has furnished the details of utilization of Rs.17,00,000/- which reveal that the amount has been utilized in construction of building (conference hall), computer/printer, furniture and fixture to conference hall, etc. The appellant has also furnished copies of accounts along with bills and vouchers of the aforesaid expenses. Thus the amount of Rs.17,00,000/- is utilized for educational and charitable purposes. It has been submitted that Rs.17,00,000/- has been transferred from Sarti Devi Raja Ram Public School to the different society account for use of amount for construction and other activities for education of the schools. As per the balance sheet of the appellant society as on 31.03.2003 the amount of Rs.1,31,65,917/- has been shown on the asset side of the balance sheet .against the name of Sarti Devi Raja Ram Public

School. The amount of Rs.1,31,65,917/- is also reflected in the balance sheet of Sarti Devi Raja Ram Public School as on 31-03-2003. As per copy of account of Sarti Devi Raja Ram Public School as appearing in the books of the appellant society the amount of Rs.17,00,000/- have been received through cheques with have been credited to its account and the amount of Rs.15,32,930/-being corpus during the year has been debited to its account and the same is reflected in the balance sheet of Sarti Devi Raja Ram Public School as income of the year. This implies that the amount of Rs.1,31,65,917/- has been derived after accounting for the amount of Rs.17,00,000/- in the books of the appellant society and no adverse inference is drawn. The society is not registered u/s 12AA of the Act. Therefore, the benefit of exemption u/s 11 is not permitted to it. However, the society is definitely engaged in educational activity which is charitable u/s 2(15) of the Act and has maintained separate accounts in respect of each educational institution. The institutions of the society is entitled for Claiming benefit of section 10(23C)(iiiad) of the Act being income of each educational institutions being less than Rs.1 Crore. Hence the A.O. has wrongly invoked the provisions of section 11 of the Act as the appellant society is running educational institutions which are exempt u/s 10(23C)(iiiad) of the Act. The appellant has fully explained the out flow of the amount of Rs.17,00,000/- by requisite details/evidences from books of accounts which were produced before the A.O. also and clearly showed that the same has been invested in educational activities of charitable purposes which are exempt u/s 10(23C)(iiiad) of the Act. The A.O., just based his findings on the outflow without examining its ultimate use and its accounting done by the appellant. Further, the A.O. has not brought any adverse material evidence on record to conclusively hold that the amount of Rs.17,00,00/- was utilized for other than educational /charitable purposes. Thus inference drawn by the A.O. that expenditure on account of payment from corpus fund is not genuine has no legs and is accordingly rejected.

In view of the above facts, it is held that the A.O. was not justified in making addition at Rs.17,00,000/-. The same is directed to be deleted. Ground No.4 is allowed.”

9. We have heard both the parties and perused the material. We find that the amount of Rs.1,31,65,917/- has been derived after accounting for the amount of Rs.17,00,000/- in the books of the assessee and no adverse inference can be drawn. Further, we find that however, the society is definitely engaged in educational activity which is charitable u/s 2(15) of the Act and has maintained separate accounts in respect of each educational institution. The institutions of the society is entitled for claiming benefit of section 10(23C)(iiiad) of the Act being income of each educational institutions being less than Rs.1 Crore, therefore, we observe that the AO has wrongly invoked the provisions of section 11 of the Act as the assessee society is running educational institutions which are exempt u/s 10(23C)(iiiad) of the Act. We also find that the assessee has fully explained the outflow of the amount of Rs.17,00,000/- by requisite details/evidences from books of accounts which were produced before the AO also and clearly showed that the same has been invested in educational activities of charitable purposes which are exempt u/s 10(23C)(iiiad) of the Act. We observe that the AO just based his findings on the outflow without examining its ultimate use and its accounting done by the assessee. Further, we also find that the AO has not brought any adverse material evidence on record to conclusively hold that the amount of Rs.17,00,000/- was utilized for other than educational

/charitable purposes. Accordingly, we do not find any infirmity in the order of the Id. CIT (A) on this issued and the same is upheld. This ground is rejected.

10. Ground No.2 is against the deletion of addition of Rs.13,92,059/- made by the AO on account of excess income over expenditure by allowing the exemption u/s 10(23C)(iiiad) of the Act.

11. The facts relating to this ground are as follows. During the assessment proceedings for AY 2005-06, the AO observed that the exemption u/s 11 and 10(23C)(iiiad) was not allowable to the assessee due to the following reasons:-

- (i) Shri Anand contractor engaged for construction work had made advance of Rs.6,70,000/- to M/s Gupta Builder in which the trustee is partner. The said contractor further advanced Rs.2,00,000/- to Sh. Mohit Gupta, a close associate of the secretary. It showed that the institution was not running wholly and exclusively for education.
- (ii) Sh. Anand, the contractor was having bank account with Union Bank of India, Shamli. The cheques issued by the society were deposited in the bank by the employees of the trust. It was also evidenced that the society was not running wholly and exclusively for the education which was an essential condition for exemption u/s 10(23C)(iiiad) of the Act.
- (iii) The assessee society was also running a hospital in the name of Jeevan Jyoti Charitable Hospital. Thus again the object of the society was not wholly and exclusively for education.

Thus, the AO on the basis of above reasoning initiated action u/s 147 and issued notice u/s 148 on 15.07.2009 with the remark that request to issue reasons for issuing notice u/s 148 be made after filing the return. However, the assessee did not apply for supply of copy of reasons recorded after filing the return. The reasons u/s 147 of the Act recorded by the AO are reproduced hereunder for the sake of clarity :-

" While completing assessment for AY 2005-06 following facts have been noticed :-

(a) From the computation filed along with the return for assessment year 2005-06, the assessee has claimed exemption u/s 11 of the Income-tax Act, 1961. While filing the return of nil income, the assessee was in knowledge that the society is not registered u/s 11 as the application for registration is filed on 26.03.2006 i.e. one day before filing the return of income and the registration is also granted w.e.f. same day. Thus even on the date of filing return in compliance to notice u/s 148 for the assessment year 2005-06, the assessee was in knowledge that the registration was not allowed for that year. As registration u/s 12AA is granted vide letter dated 03.03.2008 with effect from 29.03.2009. The benefit of exemption u/s 11 of the Income-tax is not allowed for the assessment year prior to A.Y. 2006-07. In other words no exemption under section 11 is allowed for the year under consideration.

(b) However from perusal of income tax return for assessment year 2005-06 it was noticed that the exemption was claimed u/s 10(23C)(iiiad) of the Income-tax Act according to section the exemption is allowed only if the institution is running wholly for the education and not for the profit. It is important factor that Sh. Anand, contractor engaged for construction work of the school had made advance of Rs.6,70,000/- to M/s Gupta Builders in which the trustee (secretary) is partner. The said contractor further advanced Rs.2,00,000/- to Sh.Mohit Gupta, a close associate of the secretary, the relevant evidences available

on the Income-tax record of Sh. Anand Kumar (balance sheet as on 31.03.2005 and 31.03.2006 specifically copy of account of Sh. Anand Kumar in the books of account of M/s Gupta Builders, Shamli duly signed by the Secretary is on the record and is also part of assessment for that year. It shows that the institution is not running wholly and exclusively for education as stipulated in section 10(23C)(iiiad) of the Income-tax Act.

(c) As discussed above in the construction work Sh. Anand Kumar, contractor is engaged. Sh. Anand Kumar is having account in the Union Bank of India, Shamli, the banking authority failed to intimate name and address of the person who had introduced the bank account of Sh. Anand Kumar but on perusal of the return of Sh. Anand Kumar it is noticed that the amount of Rs.6,70,000/- is advanced to M/s Gupta Builders in which, the Secretary of M/s Shamli Kalyan Samiti, Shamli is one of the partner. It shows that trust, M/s Shamli Kalyan Samiti, Shamli and the funds of the institution is being diverted for some personal use of the trustees.

(d) The cheques issued by the assessee, M/s Shamli Kalyan Samiti, Shamli in favour of "Anand contractor" are being deposited in bank of Anand Contractor by the employees of the assessee's trust. It is also gathered that the cheques issued by Anand contractor have also been encashed by the employee of the trust. Thus the fund is being diverted by showing construction.

(e) The assessee M/s. Shamli Kalyan Samiti, Shamli is also running a hospital which means that the assessee M/s Shamli Kalyan Samiti, Shamli is not wholly and exclusively for education and the exemption is not allowed u/s 10(23C)(iiiad) of the Income-tax Act. 1961.

From the perusal of record, it is also appeared that neither any return is filed by the assessee nor any notice u/s 148 has been issued for assessment year 2003-04 and in view of above, I am having reason to believe that the exemption under section 10(23C)(iiiad) as well as u/s 11 of the Income-tax Act, 1961 is not available to the assessee and by estimate income to the extent of Rs.20,00,000/- is escaped assessment. Issue notice u/s 148 of the Income-Tax Act, 1961.... "

Subsequently, the A.O. issued detailed show cause notice u/s 142(1) based on the reasons recorded for issuing notice u/s 148 of the Act requiring the assessee to explain why exemption u/s 11 and 10(23C)(iiiad) may not be denied in view of the reasons mentioned in the notice dated 24.12.2009 issued u/s 142(1) of the Act. In response, the assessee vide letter dated 22.01.2009 claimed that the income of the society was nil and accordingly the return declaring nil income was filed. However, the AO rejected the contention raised by the assessee. The AO observed that the assessee filed the return in compliance to notice issued u/s 148 of the Act on 12.11.2009 in which the income or surplus of educational institution was deducted. The AO, after going through the income of the society and consolidated income and expenditure account, observed that excess of income was arrived at Rs.13,92,059/- after adjusting surplus of income over expenditure as well as the excess of expenditure over income in different unit of the society. Thus it was inferred by the A.O. that the assessee had not declared its correct income. Accordingly, the AO held that the correct income of the society was Rs.13,92,059/- and not loss of Rs.1,13,447/- and as such, he added the amount of Rs.13,92,059/- to the income of the assessee.

12. The Id. CIT (A) deleted the addition by observing as under :-

“The facts of the case as well as submissions made by the appellant have carefully been considered. It is observed that in the preceding para it is held that the appellant's income from

educational institutions is exempt u/s 10(23C)(iiiad) of the Act. Thus excess of income over expenditure in Sarti Devi Raja Ram Public School at Rs.15,32,930/- and from Hindu Mahila Vidhyalya at Rs.2,16,117/- is exempt u/s 10(23C)(iiiad) of the Act. Thus net surplus determined by the A.O. at Rs.13,92,059/- has no basis and is held as untenable. Addition of Rs.13,92,9301- is directed to be deleted....”

13. Ld. DR relied on the order of the AO.

14. Ld. AR reiterated the submissions made before the ld. CIT (A) and prayed that the order of the ld. CIT (A) be upheld.

15. We have heard both the sides and perused the material on record. The issue involved in this ground is against the deletion of addition of Rs.13,92,059/- made by the AO on account of excess income over expenditure by allowing the exemption u/s 10(23C)(iiiad) of the Act. We have concurred with the ld. CIT (A) that the assessee's income from educational institutions is exempt u/s 10(23C)(iiiad) of the Act. Thus, the conclusion of ld. CIT (A) that excess of income over expenditure in Sarti Devi Raja Ram Public School at Rs.15,32,930/- and from Hindu Mahila Vidhyalya at Rs.2,16,117/- is exempt u/s 10(23C)(iiiad) of the Act and thus, net surplus determined by the AO at Rs.13,92,059/- has no basis, is correct and needs no interference. There is no merit in the contention of the revenue on this ground and so dismissed.

16. Ground No.3 is against the deletion of addition of Rs.1,03,900/- on account of membership fee received during the year as the assessee was not registered u/s 12AA of the Act.

17. The assessee was in receipt of membership fee of Rs.1,03,900/- which was also held as income of the assessee and as such added to its income. The Id. CIT (A) observed that the amount of Rs.1,03,900/- is the membership fees received by the society from its regular and new members which is meant for Corpus fund of the society. He held that the AO was not justified in imposing his own judgement in respect of such receipts since the same was supported with documentary evidences which had not been rebutted by the AO even in the remand report. In such circumstances, the Id. CIT (A) held that the nature of the receipts as claimed by the assessee was acceptable and there was no reason to tax the same as donation in the hands of the society and accordingly, deleted the addition.

18. Ld. DR relied on the order of the AO and wants us to reverse the decision of the Id. CIT (A) and uphold the AO.

19. Ld. AR reiterated the submissions made before the Id. CIT (A) and submitted that the AO was also incorrect and unjustified in making an addition of Rs.1,03,900/- to the income of the assessee, as the amount received is Membership Fees from regular and new members have been credited directly to the Corpus Fund in the Balance Sheet; and the amount

cannot be taken as income of the Samiti in any case. Accordingly, the Id. AR relied on the order of the Id. CIT (A) and wanted us not to interfere with the order of the Id. CIT (A).

20. We have heard both the sides and perused the material on record. We find that the amount of Rs.1,03,900/- is the membership fees received by the society from its regular and new members which is meant for Corpus fund of the society. We further find that such receipts have been corroborated with documentary evidences and which had not been rebutted by the AO even in the remand report, so we uphold that the nature of the receipts as claimed by the assessee was acceptable and there was no reason to tax the same as donation in the hands of the society. We further find that membership fees have been credited directly to the Corpus Fund in the Balance Sheet and the amount cannot be taken as income of the Samiti in any case. Accordingly, we do not find any infirmity in the impugned order of the Id. CIT (A), so the ground is dismissed.

21. Now, we take the appeal for assessment year 2004-05 in ITA No.5782/Del/2011.

22. Ground No.1 is similar to ground no.1 for assessment year 2004-05. The facts remaining the same this year too and the Id. DR failed to bring to our notice any change in facts, so we could take a different view, so we do not

find any infirmity in the order of the CIT (A) and we uphold the same on this issue. It is ordered accordingly. Ground No.1 is rejected.

23. Ground No.2 is against the deletion of addition of Rs.2,29,950/- on account of depreciation without appreciating the full facts of the case as the AO held that there was no construction carried out during the year.

24. Ld. CIT (A) observed that the AO has made addition of Rs.2,29,950/- in the computation of assessment order and has not discussed the impugned issue at all. Against the addition made at Rs.2,29,950/-, the A.O. has only mentioned depreciation on Rs.22,99,500/- not utilized during the year. The ld. CIT (A) further observed that the AO has not brought any adverse material evidence on record to conclusively hold that depreciation at Rs.22,99,500/- was not utilized during the year and thus 10% of the same at Rs.2,29,950/- was required for disallowance. On the other hand, the assessee has contended that in the Balance Sheet of Shamli Samaj Kalyan Samiti, the addition to the fixed assets i.e. Building of the degree college is well proved and fully verifiable. Thus, the ld. CIT (A) held that the AO was not justified in adding the amount of Rs.2,29,950/- to the income of the assessee. The same is directed to be deleted.

25. We have heard both the sides on the issue and perused the material. We find that the AO has not brought any adverse material evidence on record to hold that depreciation @ 10% at Rs.22,99,500/- was required for

disallowed. Before us also, the ld. DR has not brought any evidence to substantiate the addition made by the AO. Accordingly, we do not find any infirmity in the order of the ld. CIT (A) on this issue and the same is upheld. This ground is deleted.

26. Ground No.3 is similar to ground no.2 for assessment year 2004-05. The facts remaining the same this year too and the ld. DR failed to bring to our notice any change in facts, so we could take a different view, so we do not find any infirmity in the order of the CIT (A) and we uphold the same on this issue. It is ordered accordingly. Ground No.3 is rejected.

27. In the result, the appeals of the revenue for both the years are dismissed.

**Order pronounced in open court on this 30<sup>th</sup> day of November, 2015.**

**-Sd-  
(N.K. SAINI)  
ACCOUNTANT MEMBER**

**-Sd-  
(A.T. VARKEY)  
JUDICIAL MEMBER**

**Dated the 30<sup>th</sup> day of November, 2015  
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A), Muzaffarnagar.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT  
NEW DELHI.**