

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL  
"D" BENCH, CHENNAI

श्री चंद्र पूजारी, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी,  
न्यायिक सदस्य के समक्ष

BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND SHRI DUVVURU RL REDDY, JUDICIAL MEMBER

आयकर अपील सं /I.T.A.No.306, 307, 308 & 309 /Mds/2011

निर्धारण वर्ष /Assessment Year : 1995-96, 1996-97, 1997-98 & 2003-04

Jay Farm House,  
No.18, Balamuthukrishnan Street,  
T.Nagar, Chennai – 600 017.

v. The Assistant Commissioner of  
Income-tax,  
Central Circle II(2),  
Chennai – 600 034.

PAN: AAB FJ 6822 G

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं /Appellant by : Shri G.Seetharaman, Chartered Accountant  
प्रत्यर्थी की ओर से/Respondent by : Shri T.R.Senthil Kumar, Standing Counsel

सुनवाई की तारीख/Date of Hearing : 23.08.2016

घोषणा की तारीख/Date of Pronouncement : 16.11.2016

**आदेश / O R D E R**

**PER CHANDRA POOJARI, ACCOUNTANT MEMBER**

ITA Nos. 306, 307 & 308/Mds/2011 are the appeals by the assessee  
directed against the common order of CIT(A) dated 15.11.2010 for the

assessment years 1995-96, 1996-97 & 1997-98, wherein, the assessee challenged the sustaining of additions made towards the cost of construction in respect of Injambakkam property and Sholinganallur property.

2. ITA No.309/Mds/2011 is also appeal by the assessee directed against the order of CIT(A) dated 12.11.2000 for the assessment year 2003-04, wherein the assessee challenging the levy of penalty under Section 271(1)(b) of the Income Tax Act at Rs.10,000/-.

**First we takeup the assessee's appeals in ITA Nos. 306, 307 & 308/Mds/2011**

3. The facts of the case are that in the assessment orders for the assessment year 1995-96, 1996-97 and 1997-98, the cost of construction of property of the appellant at 1/240, East Coast Road, Injambakkam was taken at Rs.82.29 lakhs and the cost of construction of apartment at Sholinganallur was taken at Rs.117.45 lakhs, invested over a period of 3 years. (F.Y. 1994-95 to 1996-97). After considering the investment of Rs.61.78 lakhs in Injambakkam property and Rs.27 lakhs in Sholinganallur property returned by the appellant, the balance of Rs.110.96 lakhs was treated as undisclosed investment in the properties, 1/3<sup>rd</sup> of this amount

(RS.36,98,660/-) was treated as unexplained investment in each of the assessment years (A.Ys. 1995-96, 1996-97 & 1997-98) and addition on account of unexplained investment in construction was accordingly made for these assessment years.

4. Aggrieved by the additions, the appellant preferred appeals against the assessment orders before CIT(A).

5. The appeal for A.Y. 1997-98 was decided by the CIT(A)-II (Order dated 14.02.2003 in ITA No.60/2001-02) in which the total cost of construction was determined by the CIT(A) as below:

- |     |                            |   |                 |
|-----|----------------------------|---|-----------------|
| (1) | Property at Injambakkam    | : | Rs.74.36 lakhs  |
| (2) | Property at Sholinganallur | : | Rs.102.95 lakhs |

5.1 On further appeal by the appellant, the Tribunal in its order dated 30.03.2004 in ITA No.1159/Mds/2003 set aside the order of the CIT(A) and remitted the matter to the file of the A.O. as below:

*"... In view of the judgment relied upon by the learned assessee's representative in the case of Smt. Amiya Bala Paul (supra), the A.O could not refer the case to DVO for finding the cost of construction. Therefore, the assessing officer cannot base his assessment solely on the basis of the report of the DVO, but this can only be used as a*

*piece of supportive material and the assessing officer should independently make his own appraisal of the cost of construction and determine the unexplained investment. In view of this ruling, the action of the authorities below is not justified. Hence, we remit this matter back to the file of the assessing officer with a direction that he shall make independent enquiry and own appraisal regarding the cost of construction consider the DVO Report supportive document and not as primary material to determine the cost of construction and arrive at the quantum of unexplained investment in buildings. Regarding invoking the provisions of Section 69A of the I.T.Act, the Assessing Officer is within his jurisdiction as he has found unexplained investment in the construction of buildings and the explanation offered by the assessee was not satisfactory and hence, the unexplained investment shall be deemed to be income of the assessee...*

*Regarding the period of construction, the assessing officer shall ascertain from the current account maintained by the assessee for drawal of money for the purpose of construction and also from bills and vouchers pertaining to construction of these buildings."*

5.2 As per the orders of the Hon'ble ITAT, the appellant was given an opportunity and was asked to furnish the original bills and vouchers in support of construction of the buildings, dates of commencement and dates of completion of construction of the properties and produce books of accounts and other documentary evidences in support of its claim of cost of construction. In response, the appellant's A.R. submitted to the A.O. that the entire expenditure towards construction was reflected in the books of accounts. He further submitted as below:

*"with reference to the above, we have been requested to state that the property has been inspected by the DVO in 2000 and in no stretch of imagination it can be construed that the construction was over in 1995-96. The assessee has also filed submissions filed*

*with the Commissioner of Income –tax (Appeals) on earlier representations. We may also invite your kind attention to our letter dated 23.08.2003, addressed to your predecessor. Taking all these into consideration, we submit that there is no basis for adding back any sum on account of the unaccounted cost of construction”.*

6. The A.O. determined the total cost of construction of injambakkam property at Rs.80,00,000/- and Sholinganallur property at Rs.1,00,00,000/- stating the following:

*"Assessee's submissions and submissions made before CIT(A) have been carefully considered. It is seen from the records that assessee constructed two buildings at No.2/1, B-3, Seashell Avenue, Sholinganallur, Chennai and at Green Point, No.18/4A, Injambakkam, Chennai. During the course of present proceedings assessee failed to furnish any documentary evidence and failed to refute the findings made in the valuation report. Assessee failed to furnish the original bills and vouchers in support of construction of the buildings, dates of commencement and dates of completion of construction of the above properties. Assessee failed to produce books of accounts and other documentary evidences in support of its claim of cost construction. Assessee failed to furnish bills and vouchers and other documentary evidence, in support of its contention on the period of construction of the property. Assessee has not brought in any fresh documentary evidence to refute the findings made by DVO and CIT(A).*

*Decision of the Supreme Court in the case of Amiya Bala Pal (262 ITR 407) has been carefully considered. Sec. 142A inserted by Finance Act, 2004 regarding the estimates by Valuation Officer with retrospective effect from 15.11.1972. In the present case, the reference for the valuation was made in 1999.*

**INJAMBAKKAM PROPERTY:**

*It is seen from the record that assessee accounted Rs.28.57 lakhs as on 31.03.1997 towards cost of construction of the property at Injambakkam. It is seen from the record that assessee claimed rebate towards direct purchases and self supervision. Having regard to assessee's submissions, valuation report filed by assessee, valuation report and remand reports of DVO, findings made by assessing officer and CIT(A), directions*

*of ITAT and in view of the fact that contemporaneous evidence is not produced by assessee, total cost of construction of assessee's property at Injambakkam is estimated at Rs.80,00,000/-.*

**SHOLINGANALLUR PROPERTY:**

*In respect of sholinganallur property assessee accounted Rs.61,70,000/- as on 31.03.1997 towards cost of construction. It is seen from the record that assessee claimed relief towards architect fee, marble flooring and service installations.*

*Having regard to assessee's submissions, valuation report filed by assessee, valuation report and remand reports of DVO, detailed findings made by CIT(A), directions of ITAT and in view of the fact that contemporaneous evidence is not produced by assessee, total cost of construction of assessee's property at sholinganallur is estimated at Rs.1,00,00,000/-.*

7. On further appeal to CIT(A), he observed that the total cost of construction as per DVO's report is as follows:

S.No.	Name of the Property	Cost as per DVO (Rs.)	Cost disclosed by assessee (Rs.)
1.	Injambakkam Property	80,000/-	28,76,000/-
2.	Sholinganallur Property	1,00,00,000/-	61,71,000/-

7.1 Since assessee has disclosed partial amount of the cost of construction of the above property, the CIT(A) directed the assessing officer to consider the balance amount as undisclosed investment for assessment year 1995-96 to 1997-98 at 1/3<sup>rd</sup> of undisclosed investment for each of these assessment years. Again this assessee is in appeal

before us for all these three assessment years.

7.2 The learned AR submitted that in proper accounts have been maintained and complete details of construction have been furnished. The AO had not found any omission or discrepancy in the accounts or details filed and, hence, he has no jurisdiction to refer the matter to the Department Valuation Officer.

7.3 The cost of construction has been reflected in the books of accounts. All the bills and vouchers relating to the construction of both the properties are supported by proper vouchers and invoices and the same have been submitted to the AO, copy enclosed, which were never disputed. In the absence of any other evidence to the contrary, accounts and bills submitted by the appellant cannot be rejected, particularly when the Hon'ble Tribunal had given specific instructions.

7.4 According to AR there were various defects in the valuation reports as listed out in the following paragraphs under the relevant properties.

*Property No.1:*

*There was a fundamental mistake in the DVO Report in assuming,*

*without any basis, that the building was constructed during the asst. years 1995-96 to 1997-98. The construction was half-way through when it was stopped in October 1996 and re-started again in 1998-99.*

7.5 He submitted that appellant's approved valuer (who had actually visited the spot in Oct. 1996) has in his Report dated 20.10.96 has estimated the value at Rs.28.30 Lakhs as on October 1996, when the construction was stopped, this figure almost agrees with Rs.28.57 Lakhs, reflected in the books of accounts.

7.6 The learned AR submitted that the following are the details of expenses incurred during the financial years 1998-99 and 1999-00 – furnished to AO vide letter dated 13.03.2003, (accepted by AO in asst. year 1999-00 and 2000-01) which should also have been taken into account, particularly when the Hon'ble Tribunal had directed the AO to determine the year of construction:-

Year Ended 31 <sup>st</sup> March	Rs.	Source
1999	13,00,000	From Partner by cheque
1999	4,75,125	Advance from Sastri Nuts & Plates
2000	15,90,152	Advance from Sastri Nuts & Plates
Due to Krishnan, Engineer	1,42,748	Pending Bills
Due to Sreenivasan	1,56,000	Pending Bills

For sanitary		
	<b>36,64,425</b>	

7.7 According to AR, if these are considered, the total cost of construction accounted, works out to Rs.65.21 Lakhs (28.57 + 36.64), as against Rs.74.36 Lakhs determined by the CIT(A) in the original assessment proceedings and the variation being negligible, should be ignored.

*Property No.II:*

*D.V.O. had valued the property at Rs.117.45 Lakhs, which was reduced to Rs.98.89 Lakhs by CIT (Appeals) in his Order dated 14.2.03 in ITA No.60/2001-02 against the original assessment for the Asst.Year 1997-98.*

7.8 According to AR, the Appellant had actually incurred Rs.61.71 Lakhs only, and all expenses were supported by vouchers, invoices and bills which have been submitted to the AO.

7.9 He pointed out the following discrepancies in the Valuation Report of DVO:

- (a) *Marbles have been valued at Rs.36,84 Lakhs as against the actual of Rs.4.63 Lakhs incurred by the appellant.*

- (b) *Internal water supply, sanitary and electrical installation has been assumed at Rs.15.03 lakhs without any basis. He had purely done on an estimated percentage on civil cost without making any detailed study.*
- (c) *Cost of marbles, which was estimated by the DVO at Rs.330 per square feet. was reduced to Rs.250 per sq.ft. by CIT(A). The state PWD has estimated at Rs.145 per sq.ft. All the above are only estimates and the variation is on account of the individual's estimate.*
- (d) *DVO has estimated the Architect fees at Rs.2,42,426/-, as against the actual of Rs.50,000/- only.*
- (e) *Deduction for self-supervision was allowed at 5% only and this should be allowed at 15%.*

7.10 According to AR if the above factors are adjusted on a realistic basis to the valuation Officer's Report, the difference in the valuation and the cost incurred by the appellant will be negligible. He therefore, prayed that the additions totalling to Rs.89,72,000/- (Rs.29,90,666/- for each of the asst. years 1995-96, 1996-97 and 1997-98) may be deleted.

7.11 Further he relied on the following judgments:

- *Smt. Amiya Bala Paul Vs. Commissioner of Income-tax reported in 262 ITR 407 (SC)*
- *M.Selvaraj Vs. Income Tax Officer reported in 258 ITR (AT) 82*
- *K.K.Seshaiyer Vs. Commissioner of Income Tax reported in 246 ITR 351 (Mad. H.C.)*

- *Commissioner of Income-tax Vs. Aur Pee Apartments P.Ltd. reported in 319 ITR 276 (Del. H.C.)*
- *Commissioner of Income-tax Vs. S.R. Construction reported in 257 ITR 502 (Mad.H.C.)*

8. On the other hand, the DR relied upon the order of the CIT(A) and also the following case laws:

- *Dr.Raghuvendra Singh Vs. Commissioner of Income Tax reported in [2014] 49 taxmann.com 504 (Punjab & Haryana)*

*Wherein, it was held that where the cost of construction shown in books of account was not proper, reference by Assessing Officer to DVO was justified.*

- *Bharathi Cement Corporation (P.) Ltd. Vs. Commissioner of Income –tax reported in [2013] 33 taxmann.com 643 (Andhra Pradesh)*

*Wherein, it was held that the assessing officer has power under Section 142A to take up issue of valuation of investment in assessee's plant for reassessment, if necessary.*

9. We heard both the parties and perused the material available on record. In this case, for the assessment year 1997-98, the assessee came in appeal before this Tribunal in ITA No.1159/Mds/2003. The Tribunal vide order dated 30.03.2004, *interalia* held as follows:

*"Therefore, the Assessing Officer cannot base his assessment solely on the basis of the report of the DVO, but this can only be used as a piece of supportive material and the assessing officer should independently make his own appraisal of the cost of construction and determine the unexplained investment. In view of this ruling, the action of the authorities below is not justified. Hence, we remit this matter back to the file of the Assessing officer with a direction that he shall make independent enquiry and own appraisal regarding the cost of construction, consider the DVO Report supportive document and not as primary material to determine the cost of construction and arrive at the quantum of unexplained investment in buildings. Regarding the period of construction, ascertain from the current account maintained by the assesseees for drawal of money for the purpose of construction and also bills and vouchers pertaining to construction of these buildings. "*

10. Consequently, the assessment was framed by the assessing officer placing once again on the same DVO's report which was obtained by AO by exercising the power under Section 142A of the Income Tax Act. It would be appropriate to refer the provisions of Section 142A of the Act, which was inserted by the Finance (No.2), 2004, with effect from November 15, 1972, with effect from November 15, 1972, which reads thus:

*"142A. Estimate by Valuation Officer in certain cases.—(1) For the purposes of making an assessment or reassessment under this Act, where an estimate of the value of any investment referred to in section 69 or section 69B or the value of any bullion, jewellery or other valuable article referred to in section 69A or section 69B is required to be made, the Assessing Officer may require the Valuation Officer to make an estimate of such value and report the same to him.*

*(2) The Valuation Officer to whom a reference is made under sub-section (1) shall, for the purposes of dealing with such reference, have all the powers that he has under section 38A of the Wealth-tax Act, 1957 (27 of 1957).*

*(3) On receipt of the report from the Valuation Officer, the Assessing Officer may, after giving the assessee an opportunity of being heard, take into account such report in making such assessment or reassessment:*

*Provided that nothing contained in this section shall apply in respect of an assessment made on or before the 30th day of September, 2004, and where such assessment has become final and conclusive on or before that date, except in cases where a reassessment is required to be made in accordance with the provisions of section 153A."*

11. A plain reading of sub-section (1) makes it clear that for making an assessment or reassessment under the Act, an estimate is required to be made in respect of any investment referred to in section 69 or section 69B or the value of any bullion, jewellery or other valuable article, referred to in section 69A or section 69B, is required to be made, the Assessing Officer may refer the matter to the Valuation Officer for estimating the said value and reporting the matter to him. Sub-section (2) stipulates that the Valuation Officer to whom the reference is made under sub-section (1) shall, have all the powers similar to section 38A of the Wealth-tax Act, 1957, while dealing with such reference. According to sub-section (3), the Assessing Officer on receipt of report from the Valuation Officer may take the same into consideration while making assessment or reassessment after providing an opportunity of being heard to the assessee. However, a proviso has been added, according to which this section shall not apply in respect of an assessment made on or before September 30, 2004, where such assessment has become final and conclusive on or before that date except in cases where a

reassessment is required to be made in accordance with the provisions of section 153A. The amendment is inserted retrospectively from November 15, 1972.

11.1 The question regarding the applicability of section 142A of the Act was a subject-matter of consideration in Krishan Lal Dua's case [2005] [277 ITR 477](#) (P&H) wherein the assessment had become final on March 31, 1995, and the same was not liable to reassessment under section 153A of the Act, it was held that section 142A of the Act would not be applicable as the proviso was attracted. The Allahabad High Court in Smt. Shashi Agarwal's case [2007] [210 CTR \(All\) 205](#) had held that where the Tribunal had passed the order before the cut-off date prescribed under the proviso to section 142A of the Act and the appeal under section 260A of the Act being maintainable before the High Court only on substantial question of law, therefore, it could not be said to be continuation of the assessment proceedings within the meaning of the proviso to section 142A of the Act. The Assessing Officer, thus, had no power to refer the matter to the DVO.

12. In the present case, originally the assessment was framed for the assessment year 1997-98 under Section 143 (3) vide assessment order dated 30.03.2000 by DCIT, Central Circle II(2), Chennai and later on CIT(A) passed the appellate order on 04.02.2003. Consequent to the

appeal against this order, Tribunal passed the order in ITA No. 1159/2003 on 30.03.2004 for the assessment year 1997-98 and as read from the order of the Tribunal, it has given a specific finding that the Assessing officer shall make an independent enquiry and own appraisal regarding the cost of construction and consider the DVO Report as supportive document and not as primary material to determine the cost of construction and arrive at the quantum of unexplained investment in buildings. Contrary to this, the AO once again made an assessment based only on very same DVO's report which cannot be upheld. As law stood as on this assessment years under consideration, Section 142A of the Act cannot be applied and no reliance can be placed on that provisions for these assessment years. Consequently, the assessments framed on the said DVO's report cannot be upheld. In view of this, we are inclined to annul these assessments for all these three assessment years which is wholly based on DVO's report which was obtained under Section 142A of the Income Tax Act. Accordingly, all the three appeals for assessment years 1995-96, 1996-97 & 1997-98 are allowed. Since we have quashed the assessments itself, we are not going into the other arguments and grounds raised by the assessee as well as by department in these appeals.

13. In the result, all the three appeals in ITA Nos. 306, 307 &

308/Mds/2011 for assessment years 1995-96, 1996-97 & 1997-98 are allowed.

**ITA No. 309/Mds/2011**

14. The only ground of appeal is levy of penalty under Section 271(1)(b) of the Act. The facts of the case are that during the scrutiny proceedings for the assessment year 2003-04, Notice under Section 142(1) of the Income Tax Act, 1961 was issued to the appellant calling for details of names and addresses of all partners, bank accounts along with statements, note on business activities carried on during the year, immovable properties along with rent recoverable, loans and advances made along with interest receivable and certified copy of profit and loss account and balance sheet. A copy of the notice was sent to the appellant's representative also. There was no compliance to the statutory notice issued and the appellant did not file the details called for. As there was failure to comply with the notice under Section 142(1) penalty proceedings under Section 271(1)(b) of the Income tax Act, 1961 were initiated in the assessment order.

15. On appeal, CIT(A) observed that the Assessing Officer issued notice

under Section 142(1) of the Act. The assessee has not shown either during the penalty proceedings or the appellate proceedings that it furnished all the particulars called for. Completion of the assessment accepting the returned income cannot absolve the appellant from non compliance of notice issued under Section 142(1). Accordingly, he confirmed the levy of penalty under Section 271(1)(b). Against the order, the assessee is in appeal before us.

16. The Learned AR submitted that the appellant had filed a return declaring an income of Rs.16,800/- which was accepted under Section 143(1) and, later, u/s 143(3). Copies of the Return of Income and Orders u/s. 143(1)(a) and 143(3) are enclosed.

17. The following is the extract of the Assessment Order dated 28.03.2006 under Section 143(3).

*"The assessee did not file return of income voluntarily under Section 139(1) of the I.T.Act. Hence, Notice u/s 142(1) was issued calling for return of income on 23.01.2004. The assessee filed return of income on 09.02.2004 declaring NIL income. The return was processed u/s. 143(1) on 23.02.2004. Notice u/s 143(2) was issued on 14.06.2004, 7.12.2005 and 20.12.2005. Notices u/s 142(1) & 143(2) were issued on 3.1.2006 calling for certain information and explanations".*

18. Therefore, according to him the A.O. was factually wrong in stating

that the appellant filed "NIL" returns. Show Cause Notice dated 28.03.2006 for levy of penalty issued by the A.O., contains (i) non-compliance with Notice under Section 142(1) dated 23.01.2004 (ii) Notice under Section 143(2) dated 20.12.2005 and (iii) concealment of income. None of them was scored out. As the show cause notice refers to several defaults, it was probably issued in a casual manner. As the Appellant was not aware of the alleged default committed by them, it had requested in its letters dated 25.08.2006 and 22.09.2006 exact details of default. No reply was received. It would be seen from the assessment order that notice under Section 142(1) was issued on 23.1.2004 for hearing. The case was heard on 14.06.2004, 07.12.2005 and 03.01.2006. However, the penalty order under Section 271(1) (b) refers to an alleged notice of hearing on 16.01.2006, which to be best of appellant's knowledge, was not received. The said date of 16.01.2006 does not find any reference either in the show-cause notice or assessment order. Therefore, the order of penalty has to be quashed, on the ground of an alleged default on 16.01.2006 for which no show cause notice was issued. In any case, the Income Returned, viz. Rs.16,800/- has been accepted as per order dated 28.03.2006 and, therefore, the appellant submits that there was no default on its part. Even otherwise, no contumacious conduct or wilful neglect of law has been alleged. The appellant, therefore, prays from the penalty

levied may be cancelled.

19. The DR relied upon the order of the CIT (A).

20. We have heard both the parties and perused the materials available on record. Originally the Return of Income for the assessment year 2003-2004 was processed u/s 143(1)(a) of the Act vide intimation dated 23-02-2004 by accepting the Returned Income of Rs.16,800/-. It is seen from the assessment order dated 28-03-2006 for the assessment year 2003-2004 that the first notice under section 143(2) was issued to assessee on 14-06-2004 and once again on 7-12-2005 and on 20-12-2005. Notice u/s 142(1) and 143(2) were issued on 3-1-2006 calling certain information and explanations for the purpose of assessment. On various occasions the counsel for assessee appeared and on the basis of relevant materials available on record and income was determined at Rs.16,800/-. Thus, it means that the assessing officer has accepted the Returned income and there is no difference between the income determined in intimation issued u/s 143(1)(a) of the Act and assessment order passed u/s 143(3) of the Act. There is no loss of revenue to the government. The assessment order for the year under consideration was passed with the participation of the assessee's counsel. Further, the penalty was levied for non-reply of notice

dated 03-01-2006 posting the case for hearing on 16-01-2006. However, there is no reference of assessee's failure to comply with this notice in the assessment order. Thus, it leads to conclusion that the assessing officer was able to complete the assessment u/s 143(3) though assessee has not complied this notice and no prejudice caused to A.O. In our opinion, it is not appropriate to levy penalty mechanically for such technical breach of provisions of the act. Accordingly, we are of the opinion that this is not a fit case to levy penalty u/s 271(1)(b) of the act and we delete the penalty levied under Section 271(1)(b) of the Act by assessing officer and confirmed by the CIT(A)/.

21. In the result, the appeal of the assessee in ITA No.309/Mds/2011 for assessment year 2003-04 is allowed.

Order pronounced on 16<sup>th</sup> November, 2016 at Chennai.

Sd/-

(धुव्वुरु आर.एल रेड्डी)

**(Duvvuru RL Reddy)**

न्यायिक सदस्य/Judicial Member

Sd/-

(चंद्र पूजारी)

**(Chandra Poojari)**

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 16<sup>th</sup> November, 2016.

sp.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT,
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.