

आयकर अपीलिय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES (SMC), JAIPUR

श्री भागचन्द, लेखा सदस्य के समक्ष
BEFORE: SHRI BHAGCHAND, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 521/JP/2014
निर्धारण वर्ष/Assessment Year : 2007-08

| | | |
|---|-------------|--------------------------------|
| Shri Bhawani Singh Rathore Plot No. 1, New Colony, Marwar House Near Liberty Showroom, Khatipura Jhotwara Road, Jaipur | बनाम Vs. | The ITO Ward 1(4) Jaipur |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AFBPR 7432 M | | |
| अपीलार्थी / Appellant | | प्रत्यर्थी / Respondent |

निर्धारिती की ओर से / Assessee by: Shri Manish Agarwal, CA
राजस्व की ओर से / Revenue by : Smt. Poonam Rai, DCIT- DR

सुनवाई की तारीख / Date of Hearing : 01/09/2017
घोषणा की तारीख / Date of Pronouncement : 9 /10/2017

आदेश / ORDER

PER BHAGCHAND, AM

The assessee has filed an appeal against the order of the Id. CIT(A)-I, Jaipur dated 01-05-2014 for the assessment year 2007-08 raising therein following grounds:-

“1. On the facts and in the circumstances of the case, the Id. CIT(A) has grossly erred in confirming the addition of Rs. 12,84,330/- on account of unexplained investment in land arbitrarily, without appreciating submission made and evidences adduced merely on assumptions and presumptions thus the addition sustained deserves to be deleted in toto.

1.1 That the Id. CIT(A) has further erred in confirming the addition without appreciating the fact that the appellant has sold the agriculture land for Rs. 25 lacs and out of the sale proceeds investment was made in purchase of land and further the Id. CIT(A) has failed to appreciate the fact that the assessee has submitted all the plausible evidence to substantiate the fact that the land was sold for Rs. 25 lacs and assessee had sufficient funds to make the investment in the agriculture land. Therefore, sources of the investment in land were duly explained by the assessee thus the addition sustained deserves to be deleted in toto.

2. On the facts and in the circumstances of the case, the Id. CIT(A) has grossly erred in confirming the action of the AO in treating the savings of Rs. 3,10,000/- from salary income as income from undisclosed sources without appreciating the facts and material available on record thus addition of Rs. 3,10,000/- sustained deserves to be deleted.

2.1 That the CIT has failed to appreciate the fact that out of total savings of Rs. 7,50,000/- from salary income of Rs. 4,50,000/- and from agriculture income of Rs. 3,00,000/- only Rs. 5,19,030/- was invested by the assessee and out of total investment of Rs. 5,19,030/- amount of Rs. 4,40,000/- [3,15,000+1,25,000] is treated as unexplained as against Rs. 3,10,000/- taken by the AO.

2.1 Apropos Ground No. 1 of the assessee, the facts as emerges from the order of the Id. CIT(A) is as under:

‘4. I have considered submissions of the appellant and have also gone through the assessment order as well as report of the AO. It is noted that the addition was made by the AO on the ground that the appellant had purchased agricultural land and the source of money was not explained. The source of the money was stated to be Rs.25,00,000/- from sale of agricultural land, Rs.5,00,000/- advance from one Shri Dilip Singh and personal savings of Rs.7,50,000/-. The AO questioned the source of money as the agricultural land was sold for Rs.12,15,670/- only as per the registered document while the

appellant had claimed that it was sold for Rs.25,00,000/-. The appellant's claim was that the land was sold for Rs.25,00,000/- but was registered for only Rs.12,13,000/-. The AO asked the appellant to produce Shri Madan Lal Sharma, Shri Gyarsaram, Shri Shivoram and Shri Ramavtar, the purchasers of the agricultural land of the appellant. The appellant, however, failed to produce them. The appellant furnished certificate from Sarpanch of the village to claim that the agricultural land was sold for Rs.25,00,000/-. The AO, however, did not accept these evidences and held that the appellant had invested Rs.12,84,330/- out of undisclosed income.

4.1 It is noted that in the course of enquiries conducted by the AO for sending his report under Rule 46A, all the purchasers had clearly stated that only Rs.12,13,000/- were paid to the seller namely Shri Bhawani Singh in the presence of the Registrar. Vide letter dated 29-09-2014, the AO has further intimated Shri M.L. Sharma had clearly stated that he had given only Rs.6,06,500/-, being half of the consideration paid for the land. The reports of the AO show that the appellant had no concrete evidence to show that his land was actually sold for Rs.25,00,000/-. The appellant has failed to establish that the land was sold at a price higher than what was mentioned in the Registered Deed, which is a legal document. In such a situation, I do not find any reason to interfere with the order of the AO on this issue. The appeal on this ground is, accordingly, dismissed.

2.2 During the course of hearing, the Id.AR of the assessee prayed for deletion of addition of Rs. 12,84,330/- confirmed by the Id. CIT(A) for which the assessee of the assessee filed the following written submission.

“The facts of the matter is that the assessee had purchased agricultural land measuring 4200.8 sq. yards at Village- Madhosinghpura, Tehsil- Baror, in an auction for a total consideration of Rs. 35,19,030/- (including registration charges). During the assessment proceedings the assessee was asked to explain the source of investment made in the said land. It was submitted by the assessee that the investment in agricultural land was made from the following sources:-

| S.No. | Particulars | Amount |
|--------------|---|--------------------|
| 1. | Out of sale proceedings of agriculture land situated at Village Kankaria, Tehsil Khetri, District Jhunjhunu, sold on 11.07.06 | 25,00,000/- |
| 2. | Out of advance taken from Dilip Singh | 5,00,000/- |
| 3. | <u>Out of personal saving</u> Salary : 4,50,000/- Agriculture Income: <u>3,00,000/-</u> 7,50,000/- | 5,19,030/- |
| Total | | 35,19,030/- |

The Ld. AO without properly appreciating the submissions made by the assessee, evidence adduced and material available on record, has considered amount of Rs. 20,30,670/- as explained in the hand of the assessee and made the addition of the balance amount at Rs. 17,19,330/- (actual difference was of Rs. 14,88,360/-) necessary details are as under:

| S. No. | Particulars | Amount Claimed | Amount alleged as unexplained | Amount treated as explained by Ld. AO |
|--------------|---|--------------------|---|---------------------------------------|
| 1. | Out of sale proceedings of agriculture land situated at Village Kankaria, Tehsil Khetri, District Jhunjhunu, sold on 11.07.06 | 25,00,000/- | 12,84,330/- | 12,15,670/- |
| 2. | Out of advance from Dilip Singh | 5,00,000/- | - | 5,00,000/- |
| 3. | <u>Out of personal saving</u> Salary : 4,50,000/- Agriculture Income : <u>3,00,000/-</u> 7,50,000/- | 5,19,030/- | 4,35,000/- (3,10,000/- +1,25,000)(out of 7,50,000/-) | 3,15,000/- (1,40,000+1,75,000) |
| Total | | 35,19,030/- | 17,19,330/- | 20,30,670/- |

Thus, according to the Ld. AO sources of Rs. 14,88,360/- (Rs. 35,19,030 - Rs. 20,30,670) has remained unexplained however he made the addition of Rs. 17,19,330/-. It is pertinent to note here that out of personal saving from salary and agriculture income of Rs. 7,50,000/- the assessee invested a sum of Rs. 5,19,030/- for acquisition of land out of which the Ld. AO has treated Rs. 3,15,000/- (investment from personal saving) as explained thus only source of Rs. 2,04,030/- (5,19,030 - 3,15,000) was not found acceptable to Ld. AO which could be added but the Ld. AO has made the addition of entire sum of Rs. 4,35,000/- by holding the whole amount of saving of Rs. 7,50,000/- as being invested by the assessee in acquisition of land. Ld. CIT(A) while adjudicating the issue held a further sum of Rs. 1,25,000/- (savings made from agricultural income) as explained and sustained the remaining addition.

Regarding the sources of investment, as state above, It was submitted to the Ld. AO that, the assessee had sold a piece of land, situated at Vilage- Kankaria, Tehsil-

Jhunjhunu, measuring 4.82 hctrs, for Rs. 25,00,000/- on 11.07.2006 and the proceeds were utilised for making investment in the land, source of which is the matter under consideration. This land was sold to Shri. Madan Lal Sharma as the first co-owner for 50% share and Gyarsa Ram, Shyo Ram, and Ramavtar Gujjar as the second co-owners for the balance 50% share. The actual consideration received from the sale of land was of Rs. 25,00,000/- though in the registered sale deed, the sale consideration was mentioned at Rs. 12,13,000/-. However, since the assessee has received the actual consideration of Rs. 25.00 lacs, the same was disclosed as sale value before the AO.

In support of his claim the assessee had filed the following documents:

- Receipt cum affidavit of the assessee dt. 10.07.2006 and the buyers of the land wherein the sale consideration was stated as Rs.25.00 lacs;
- Undertaking by the Sarpanch of Kankaria village, certifying clearly that the land was sold for Rs. 25.00 lacs, for which he was a witness;
- Affidavits of Shri Moolaram and Shri Banwari Lal, who were the witness to the sale made by assessee, mentioning clearly that the land was sold for Rs. 25.00 lacs.

These evidences were not accepted by the Ld. AO only for the reason that, the assessee could not produce the buyers before him. The undertaking by the Sarpanch of the village was not accepted by alleging that, when the value of land was determined by the Tehsildar, the Sarpanch was no authority to certify the value of land at Rs. 25.00 lacs.

However, during the appellate proceedings the Ld. CIT(A) directed the AO to issue summons to all the four buyers, the two witnesses and Shri Dilip Singh, who was said to have made an advance of Rs. 5,00,000 to the assessee. In response to the summons so issued, statement of all four buyers were recorded by the AO. Out of the two witnesses only one showed up before the AO, whose statement was recorded and Shri Dilip Singh could not come, but he gave reply to the AO that because of his illness, he was not in a position to attend the office of the AO. The AO submitted his remand report for the above proceedings which is available at [APB 10-12] In response to the remand report filed by the AO, the assessee also filed his submissions before the Ld.CIT(A) [APB 7-9].

Based on the remand report of the AO, wherein relying on the statements of the buyers and the contradictory statement of one of the witness to the transaction, Ld. CIT(A) upheld the observations made by AO. Thus, upholding the sale value of the land in Kankaria village at Rs. 12,13,000/- with stamp charges paid at Rs.2,670/- as against Rs.25 lacs claimed by the assessee. As a result, the Ld.CIT(A) rejected the plea of the assessee that the investment in land at Madhosinghpura village was made from sale of the above land to the extent of Rs. 25 lacs, and upheld the addition for unexplained source at Rs. 12,84,330/- (25,00,00 – 12,15,670/-)

In this connection it is submitted that,

1. As regards the denial of the buyers to have paid anything more than, the amount mentioned in the sale deed, which is also the value determined for the stamp duty purpose, the assessee humbly submits that, he had filed a receipt (“Likhawat”) which was duly signed by the assessee and all the four buyers, accepting a receipt of Rs. 25.00 lacs by the assessee dated 10.06.2006 [it is evident to note here that, the date of registration of sale deed is 11.06.2006, that is after the assessee had received the entire sale consideration, which is a normal practice in such kind of transactions involving cash payments against purchase of land].

Further, in their statements, none of the buyers have stated that the contents of the receipt issued by the assessee was wrong, in which it was clearly stated that he has sold the land for a sales consideration of Rs. 25.00 lacs. This receipt was duly signed by all the purchasers and the assessee in presence of two witnesses. Only one of the buyers, Shri Mohan Lal Sharma, refused to accept the signature on the “likhawat” to be his signature. In this connection the assessee humbly submits that, the most judicial way to handle the issue would have been that, the AO should have sent the signatures for expert reading to determine the actual facts as to whether the signature belonged to Shri Mohan Lal Sharma. But the AO chose to rely on the statement of Shri Mohan Lal Sharma, without carrying out any further investigations. And as such, such denial needs to be ignored in facts of the matter.

2. Secondly, the remark made by the AO as regards the undertaking given by the Sarpanch of the village, that when the Tehsildar had determined the value of land at Rs. 12,13,000/-, it was not within the rights of the Sarpanch to certify the value of land. IN this regard, it is humbly submitted that this remark is factually incorrect, as the Sarpanch has not certified the value of land at all. Perusal of the undertaking issued by the Sarpanch [**APB 29**] would reveal that, it was issued by him as a witness to the sale transaction and that the actual sale consideration of Rs. 25.00 lacs as being exchanged between the buyers and the assessee, in his presence. Thus, it is an important piece of evidence that proves the plea of the assessee that the said land was actually sold for Rs.25.00 lacs, and Rs. 12.13 lacs was the amount stated in the registered sale deed.

3. Further, in the statement recorded all the purchasers have duly explained the sources of investment in said agriculture land by withdrawing cash from their saving bank account. From Para (b) and (c) of the remand report it is clearly evident that the purchasers had sufficient funds in their bank accounts which were more than Rs. 25 lacs as was required for investment in subject agriculture land. They had withdrawn cash from their saving bank account for purchase of agriculture land and further from the withdrawals in bank account it could be revealed that actual purchase consideration was Rs. 25.00 lacs not Rs. 12,13,000/- as wrongly stated by them in the statement recorded by the Ld. AO on 06.08.2012.

4. As regards the statement of witness Shri Banwari Lal Gurjar recorded on 07.08.2012, it is submitted that, perusal of remand report reveals that it was heard from the villagers that the referred land was sold for Rs. 25 Lacs and affidavit given by him was issued inadvertently. However, his statement is quite doubtful as no sane person could give a certificate and affidavit duly sworn by him inadvertently without knowing the content and implication of the same more particularly when he is one of the witness (**APB 25**) of the receipts issued by the assessee thus the affidavit given by him was true beyond doubts, and the subsequent denial seems to be an afterthought, so as to keep himself away from the hassle of proceedings. Thus, it is prayed that the same should be accepted without any doubt. Further second witness Shri Moola Ram. S/o Shri Mangu Ram did not appear before the Ld. AO, thus affidavit given by him dated 10.12.2009 should be accepted.

Based on above, it is submitted that the agricultural land was sold for Rs. 25 lacs and the sale consideration was utilised for the purchase of another agricultural land, and thus, the source of investment to the tune of Rs. 25.00 lacs stands fully explained.

In the circumstances, it is humbly prayed that the addition of Rs. 12,84,030/- made by rejecting the explanation given by the assessee deserves to be deleted.’’

2.3 On the other hand, the ld. DR supported the order of the ld. CIT(A).

2.4 I have heard the rival contentions and perused the materials available on record. The AO has made the addition of Rs. 12,84,330/- by holding the same as unexplained investment in the acquisition of land purchased by assessee in auction which was confirmed by ld. CIT(A). Before the bench, the AR of the assessee contended that during the year under appeal assessee has sold a piece of agriculture land for a total consideration of Rs. 25 lacs, however, the sale deed was registered wherein the sale consideration was stated at Rs. 12,15,670/- (PBP-21-22) and accordingly the AO has made the addition of differential amount of Rs. 12,84,330/-

by holding the same as unexplained. In confirmation of the fact, during the course of hearing the AR of the assessee draw the attention of the Bench to one document “Likhawat” available in the paper book page No. 24 & 25 wherein it has been categorically mentioned that the said piece of land was sold by the assessee for a total consideration of Rs. 25 lacs which document is signed by the assessee as well as by all the buyers namely S/s Madan Lal Sharma, Gyarsa Ram, Shyo Ram and Ramavtar. This agreement (Likhawat) was also witnessed by two persons namely Shri Moola Ram and Shri Banwari Lal (PBP 24-25). The assessee had also filed the affidavits of Banwari Lal and Moola Ram (PBP 27-28), the witnesses wherein they have accepted that in their presence the deal of sale of agriculture land was executed for a total consideration of Rs. 25 lacs and the same was handed over by the buyers to the assessee in their presence when this document (Likhawat) was prepared which they have signed in the capacity of witness. All these documents were brought to the notice of Id. CIT(A) as additional evidences during the course of appellate proceedings and remand report was sought by the Id CIT(A) and after considering the remand report, Id. CIT(A) rejected the claim of the assessee. On the other hand, the Id. DR during the course of hearing filed the statements of the buyers Shri Ramavtar, Gyarsa Ram, Madan Lal and argued that all the buyers have denied of making payment of Rs. 25 lacs to the assessee and stated that the land was purchased by them at the price on which the sale deed was registered i.e. Rs.

12,15,670/- and the Likhawat submitted by the assessee is nothing but an afterthought. In rejoinder, the ld.AR stated that in the statements recorded before the AO, the buyers have denied the payment of Rs. 25 lacs, due to the fact that source of the same was not declared and therefore their statements cannot be relied upon being biased and would affect their personal tax liability. After considering the facts and the documents placed before the Bench, it is undisputed fact that the assessee has sold the land however, the sole issue is the actual amount of sale consideration received by the assessee, which as per the lower authorities and as noted in registered sale deed was of Rs. 12,15,670/- and according to assessee was Rs. 25 lacs based on the "Likhawat" made prior to the registration of the sale deed. The buyers except denying the payment of Rs. 25 lacs made to the assessee as per "Likhawat" had failed to produce any further corroborative evidence to support their contention that they have made the payment of Rs. 12,15,670/- only as written in the registered sale deed. Contrary to this, the assessee has not only produced the original copy of the Likhawat but also filed the affidavits of the witnesses namely Shri Moola Ram and Shri Banwari Lal [**PB 27-28**] wherein they have categorically accepted that Rs. 25 lacs were paid by the buyers to the assessee in their presence for which they had been the witness in terms of the Likhawat dated 10.07.2006 produced before the Bench. Considering these facts, I am of the considered view that the land was sold by the assessee for a total consideration of

Rs. 25 lacs which was utilized by him for making payment towards the purchase of land in auction. Accordingly, the addition of Rs. 12,84,330/- is directed to be deleted. Thus ground of appeal No. 1 and 1.1 of the assessee are allowed.

3.1 Apropos Ground No. 2 of the assessee, the facts as emerges from the order of the ld. CIT(A) is as under:-

“8. I have considered facts of the case. It is noted that the addition had been made by the AO on the ground that the appellant had earned salary of Rs.9,47,302/-including GPF loan etc. from 1993-94 to 2006-07 and he had failed to show any bank account where the savings of Rs.4,50,000/- from his salary. No credible evidence has been furnished even at the appellate stage in support of the so-called savings. I, therefore, do not find any reason to interfere with the order of the AO on this issue.”

3.2 During the course of hearing, the ld.AR of the assessee prayed for deletion of addition of Rs. 3.10 lacs confirmed by the ld. CIT(A) for which the ld.AR of the assessee filed the following written submission.

“In this regard it is submitted that further source of investment in land of Rs. 5,19,030/- was claimed to be made out of the personal savings and agriculture income of Rs. 7,50,000/- (Agriculture income Rs. 3,00,000/- and salary savings Rs. 4,50,000/-). Thus out of the total savings of Rs. 7.50 lacs, the assessee had invested Rs. 5,19,030/- in the purchase of said land. Out of the same the Ld. AO accepted the salary savings at Rs. 1,40,000/- and out of agricultural income, accepted the savings to the tune of Rs. 175,000/- [Total savings held explained Rs. 315,000/-]. However, while making addition of the balance as unexplained investment in land, the ld. AO computed the amount by deducting the explained savings from total savings claimed by the assessee [Rs. 7,50,000 – Rs. 3,15,000] instead of deducting the explained savings from the amount claimed as invested from savings [Rs. 5,19,030 – Rs. 3,15,000]. Thus erred in computing the disallowance at Rs. 4,35,000/- as against the appropriate disallowance if any of Rs. 2,04,030/-.

The Ld. CIT(A) held the entire savings from agricultural income as claimed by the assessee was accepted as explained. Thus effectively the amount

of [Rs. 300,000 + Rs. 140,000/-] stood explained in the appellate order and effectively out of Rs. 5,19,030/- claimed to have been invested out of savings from the two sources only a sum of Rs. 79,030/- remains to be explained, which has been claimed as arising from his personal savings from salary.

In this regard it is submitted that, the assessee has claimed that out of the total net receipts from salary (being a state government employee) during the period from 1993-94 to 2005-06 at Rs. 9,05,802/-, assessee has saved a sum of Rs. 4,50,000/- which also include the GPF and State Insurance loan of Rs. 41,500/-. The necessary copies of Form 16 [APB 31] and GA-55A were also filed by the assessee in support of salary income.

The Ld. CIT(A) and the AO has not accepted the saving to the tune of Rs.3,10,000/- made out of salary income from 1993-94 to 2006-07 without any cogent reason nor has brought any evidence or material on record to support allegations. As regards the observation of the Ld. AO, which was also affirmed by Ld. CIT(A), that the assessee took GPF and SI loan, and hence there could be no saving, it is submitted that in case of government employee, GPF and SI loan are received at very low interest rate, thus merely for the reason that the assessee has taken loan, saving made by him cannot be doubted. A saving of Rs. 4,50,000/- in a service period of 16 years is quite reasonable and should not be doubted, and more so without any inadvertent material on record.

In the circumstances, it is humbly prayed that the savings of the assessee deserves to be accepted and the addition made deserves to be deleted.”

3.3 On the other hand, the ld. DR supported the order of the ld. CIT(A).

3.4 I have heard the rival contentions and perused the materials available on record. It is noted that assessee has claimed Rs. 5,19,030/- as invested out of the salary savings and agriculture income of Rs. 7,50,000/- (Agriculture income Rs. 3,00,000/- and salary savings Rs. 4,50,000/-) out of which AO held Rs. 3,15,000/- as explained [Rs. 1,40,000/- salary savings, and Rs. 1,75,000/-out of agricultural income] however, the AO made the addition of Rs. 4,35,000/- [7,50,000 – 3,15,000]. The Ld. CIT(A) accepted the entire agriculture income as explained and not accepted the salary savings as claimed by the assessee which has resulted into

further allowance of Rs. 1,25,000/- [agriculture income claimed at Rs. 3,00,000/- and allowed by AO at Rs. 1,75,000/-]. Before the bench the Ld. AR contended that firstly the AO has wrongly made the addition of Rs. 4,35,000/- as the assessee out of total savings from salary and agriculture income at Rs. 7,50,000/- had claimed investment of Rs. 5,19,030/- only and the AO accepted Rs. 3,15,000/- as explained therefore the addition of Rs. 2,04,030/- [5,19,030 – 3,15,000] was required to be made as against which the addition of Rs. 4,35,000/- was made. Ld.AR further claimed that if the relief of Rs. 1,25,000/- allowed by Id. CIT(A) had been reduced, final addition would have been Rs. 79,030/- [2,04,030 – 1,25,000] only as against Rs. 3,10,000/- sustained by Id. CIT(A). Therefore he prayed for reducing the additions to Rs. 79,030/- as against Rs. 3,10,000/- wrongly made and upheld by the Lower authorities. For the remaining addition of Rs. 79,030/- remained sustained as per the Ld. AR, he contended that the same was made out of salary savings for which the copies of form No. 16 and other documents were filed before the Bench. After considering the facts and circumstances, it is noted that the lower authorities has failed to appreciate the fact that assessee has claimed investment of Rs. 5,19,030/- only out of total savings of Rs. 7,50,000/-, therefore, the final additions should be Rs. 79,030/- and not Rs. 3,10,000/- as upheld by lower authorities. Further it is seen that assessee is a State Government employee, since 1993 and was in receipt of salary besides agriculture income. The lower authorities

have accepted the savings of Rs. 4,40,000/- as explained without stating any reason for not accepting the entire savings of Rs. 5,19,030/- claimed by the assessee. On the contrary, the assessee has duly explained the source with supporting evidences. In view of the facts stated above, the addition of Rs. 3,10,000/- being made on wrong appreciation and calculation is hereby directed to be deleted. Thus, the ground No. 2 and 2.1 of the assessee are allowed.

4.0 In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 9 /10/2017.

Sd/-
(भागचन्द)
(Bhagchand)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur
दिनांक / Dated:-

9 /10/ 2017

*Mishra

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

1. अपीलार्थी / The Appellant- Shri Bhawani Singh Rathore, Jaipur
2. प्रत्यर्थी / The Respondent- The ITO, Ward- 1(4), Jaipur
3. आयकर आयुक्त(अपील) / CIT(A).
4. आयकर आयुक्त / CIT,
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 521/JP/2014)

आदेशानुसार / By order,

सहायक पंजीकार / Assistant. Registrar