

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “A”, NEW DELHI
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.74/Del/2014
Assessment Year : 2013-14**

Airport Authority of India, Rajiv Gandhi Bhavan, Safdarjung Airport, New Delhi.	Vs.	ADIT, Circle- 1(1), New Delhi.
PAN : AAACA6412D		
(Appellant)		(Respondent)

Assessee by : Shri H.P. Aggarwal, FCA
Ms. Prashuka Jain, FCA
Department by : Shri Gaurav Dudaja, Sr.DR
Date of hearing : 01-08-2017
Date of pronouncement : 30-10-2017

ORDER

PER R. K. PANDA, AM :

This appeal filed by the assessee is directed against the order dated 08.11.2013 of CIT(A)-XXIX, New Delhi relating to assessment year 2013-14.

2. The only effective ground raised by the assessee reads as under :-

- “1. The learned Commissioner of Income-tax (Appeals) erred on facts and in law in not accepting the claim of the assessee that the payments to be made to The MITRE Corporation under Agreement is not taxable in India and hence, no tax is required to be deducted at source at the time of making payment to MITRE.
2. The appellant craves leave to add to or modify the above grounds of appeal at or before the hearing of the appeal.”

3. Facts of the case, in brief, are that the assessee i.e. Airports Authority of India filed an application u/s 195(2) of the I.T. Act regarding payments amounting to USD 1,577,000 to be made to The MITRE Corporation, USA. The Assessing Officer observed that Airports Authority of India has entered into an Agreement with MITRE on 16.09.2011 whereby MITRE is to provide technical support in relation to certification of GAGAN, an India Satellite based navigation system in consideration for contract payment amounting to USD 1,577,000. According to the Assessing Officer, the above services prima facie is in the nature of Fee for Technical Services (FTS). On being confronted by the Assessing Officer, it was submitted by the assessee that in view of 'make available clause' in the India USA Double Taxation Avoidance Agreement, the services in the present case will not fall within the ambit of FTS.

3.1 However, the Assessing Officer was not satisfied with the above explanation given by the assessee. According to him, within the limited framework of a provisional order u/s 195(2), in the light of the information as furnished by the assessee, may not be possible to ascertain with certainty as to whether the services would fall outside the ambit of FTS. According to him, the whole of the sum of USD 1,577,000 to be paid by the assessee to the payee is chargeable to tax in India as FTS and the assessee is accordingly required to deduct tax on the same at the rates in force. He further observed that as per

Article 8 of the Agreement, Airports Authority of India is to bear the income tax payable on the income arising out of payments made to MITRE. Therefore, the income chargeable to tax in the hands of the recipient will be determined by grossing up the net of tax payment to such an amount as would after deducting the tax on such gross amount, leave the stipulated net amount of income. He accordingly held that the sum chargeable to tax in the hands of the non-resident recipient would be this grossed up amount and the tax has to be deducted as required by the provisions of section 195 of the I.T. Act on such grossed amount. He accordingly passed an order u/s 195 of the I.T. Act.

4. Before the Id. CIT(A), the assessee submitted that under the terms of the agreement entered into between AAI and MITRE, MITRE will assist AAI in the development of a complete certification package of GAGAN and shall provide assistance to AAI in technical evaluation of selected GAGAN algorithms and in developing a classification plan for the eventual safety certification of GAGAN. The agreement provides a detailed description of the tasks to be performed by MITRE and it comprises of 4 tasks. Each task is to be evaluated separately and has a milestone according to which the tasks shall be said to be completed. Para 2.2 to Annex 1 to the agreement provide a detailed description of the tasks, a brief of the tasks to be performed by MITRE is as below:

1. *Task 1 'Algorithm Performance Evaluation', requires MITRE to provide a report documenting the analysis of the results of the integrity monitor algorithm after review and provide recommendations for certification. The total payout to MITRE for this task shall be USD 315,4001-.*
2. *Task 2 'Draft Certification Plan for GAGAN, requires MITRE to provide a certification plan, including suggested timeframes and responsibilities. The value of this shall be USD 473,1001-.*
3. *Task 3 'Participation in the GAGAN Technical Review Team', requires MITRE's participation in the technical teams of GAGAN and provide reports summarizing the suggestions and comments on Operational Testing & Evaluation ('OT &E') procedures and test results. Payout for this task shall be USD 630,8001-.*
4. *Task 4 'Operational Testing & Evaluation', under this task MITRE shall review the test procedures developed by AAI and will develop a high level schedule for the same. The task value in USD 157,700/-.*

5. It is clear from the aforesaid details that in pursuance of the agreement entered into by the assessee with MITRE, MITRE shall assist AAI in the development of a complete certification package for GAGAN.

5.1 The assessee submitted that the taxability of the services received by AAI from MITRE will be subject to the provisions of Double Taxation Avoidance Agreement ('DTAA') entered between India and USA or the normal tax provisions whichever is more beneficial to the assessee. Referring to the order of the TPO at para 4 of his order wherein he has alleged that it may not be possible to ascertain whether the services would fall outside the ambit of FTS and, therefore, the amount of USD 1,577,000/- to be paid by AAI to MITRE shall be chargeable to tax as FTS, it was submitted that the terms of the agreement clearly specify the nature of the services to be performed by MITRE

in execution of the contract. The services may fall in the category of fees for included services, but since the services do not make available any technical knowledge, experience, etc., they will not be taxable in India in terms of paragraph 4 of Article 12 of the Indo-US DTAA which defines "fees for included services" as under:

"For purposes of this Article, "fees for included services" means payments of any kind to any person in consideration for the rendering of any technical or consultancy services (including through the provision of services of technical or other personnel) if such services:

- (a) Are ancillary and subsidiary to the application or enjoyment of the right, property or information for which a payment described in paragraph 3 is received;*
- (b) Make available technical knowledge, experience, skill, know-how, or processes, or consist of the development and transfer of a technical plan or technical design."*

5.2 The assessee submitted that if payment has been made in respect of any of the services prescribed in clause (a) or (b) of the above reproduced Article, then the sum paid shall be treated as paid for Fees for Included Services.

It was submitted that sub-clause (b) of Para 4 provide two limbs, viz:

- i. Make available technical knowledge, experience, skill, know-how or processes*
- ii. - Consist of the development and transfer of a technical plan or technical design.*

5.3 So far as the first limb of the clause is concerned the assessee argued that this clause provides that the services shall be treated as Fees for included services, if it "make available" the technology or other expertise. Referring to

various decisions it was argued that "make available" means when the person acquiring the technology is enabled to apply the technology.

5.4 Referring to the MOU of the DTAA between India and USA, it was argued that the Phrase "make available" has been explained as under :-

"Generally speaking, technology will be considered "make available" when the person acquiring the service is enabled to apply the technology. The fact that the provision of the service may require technical input by the person providing the service does not per se mean that technical knowledge, skills etc., are made available to the person purchasing the service, within the meaning of paragraph 4(b). Similarly, the use of product which embodies technology shall not per se be considered to make technology available. "

5.5 It was accordingly argued that in order to be covered by this provision, it is a necessary condition that the service provided should make available the technology which enables the person acquiring the service to apply the technology.

5.6 The assessee submitted that MITRE does not make available any technical knowledge or skill to AAI which could be treated as fees for included services as contemplated under Paragraph 4 of Article 12 of the Indo-US DTAA. Hence, the services provided cannot be charged to tax under Article 12 of the DTAA. Therefore, it cannot be concluded that the first limb of Article 12(4)(b) does not apply in the instant case.

5.7 So far as the second limb of the clause is concerned, it was argued that this clause provides that if services consist of the development and transfer of a

technical plan or technical design, then payment for such services shall be treated as fees for included services. It is submitted that under the terms of the agreement MITRE shall be performing certification services for GAGAN.

5.8 Referring to the decision of the Delhi Bench of the Tribunal in the case of Romer Labs Singapore Pte Ltd. vs. ADIT reported in (2013) 141 ITD 50, the assessee drew the attention of the CIT(A) to the following observation :-

"The assessee provided testing services and issued test reports. These reports cannot be said to make available any technical knowledge, experience, skill, know-how or processes which enables the Indian company to acquire the services able to apply the technology contained therein. Therefore, these receipts cannot partake the fees for technical services as defined in DTAA with Singapore. "

6. It was submitted that the above mentioned case before the Tribunal involves the case related to Indo Singapore DTAA which also has made available clause similar to the Indo-US DTAA. The Tribunal has discussed various other important case laws while evaluating whether the testing reports and evaluation certificate issued by the service provider shall be treated to 'make available' any technical knowledge to the receiver of the service.

6.1 It was held by the Tribunal that such certificate and reports cannot be treated to provide any technical knowledge to the receiver, as it does not make available any technology contained therein which could be reused by the receiver.

6.2 The second limb provides that if the services consist of the development and transfer of a technical plan or technical design, then payment for such services shall be treated as fees for included services. In the instant case, it is clear from the agreement itself that no such plan or design will be provided by the specialists who will visit India. Therefore, this limb of the article is also not applicable in the instant case.

6.3 It was accordingly argued that the assistance and certification services provided by MITRE should not be treated as FTS as contained in Article 12 of the Indo-USA DTAA. Under the circumstances, such assistance can at the most fall within the meaning of Business Profits as contained in Article 7 of the DTAA. However, Article 7 provides that the sum will be taxable in India only in a case where the non-resident (i.e. the MITRE) has any permanent establishment in India. In the instant case, there is no doubt about fact that MITRE does not have any PE in India.

6.4 It was accordingly contended that the payments made to MITRE are not chargeable to tax in India and hence not subject to withholding tax U/S 195 of the Act.

7. However, the Id. CIT(A) was also not satisfied with the explanation given by the assessee. Relying on various decisions including the decision of the Hon'ble Supreme Court in the case of GE India Technology Centre Pvt. Ltd. vs.

CIT reported in 327 ITR 456, he held that as per the provisions of section 195(1), liability to deduct tax at source arises when sum payable to a non-resident is chargeable to tax in India in the hands of the non-resident. Thereafter, he proceeded to examine as to whether the payment made by the assessee to the non-resident MITRE are chargeable to tax in India in the hands of MITRE in the light of provisions of section 5(2) of the I.T. Act. Since it is not the case of the Assessing Officer that payments made by the assessee are received or deemed to be received by the non-resident MITRE in India, he held that the provisions of section 5(2)(a) is not applicable. Further, it has also not been established that the non-resident has business connection in PE in India. He further went through the various clauses to the agreement and the decision relied on before him and after distinguishing the decision cited, he held that the entire payments made by the assessee to MITRE are in nature of FTS and hence chargeable tax in India under the Act and Indo US DTAA. The relevant observations of the ld. CIT(A) from para 5.2 to para 5.5 read as under :-

“5.2 I have carefully gone through various clauses of the relevant agreement dated 16.09.2011. Clause 2 says that statement of work to be performed by the contractor is as per Annex 1. Clause 3 & 4 are regarding contract payment and mile stones. Clause 8 says that taxes due under laws of India shall be borne by AAI. Clause 1.1 of Annex 1 says that AAI in association with India Space Research Organization (ISRO) is implementing GAGAN under a contract with Raytheon. This system will need to be certified by DGCA for use by civil aviation. MITRE will assist AAI/DGCA in technical areas related to certification of GAGAN. Clause 1.3 of Annex 1 talks about MITRE qualifications. It says that MITRE has worked with Federal Aviation Administration, USA (FAA) for more than half a century, providing objective and unbiased technical and operational advice to the aviation community. MITRE has

also worked with civil aviation and airport authorities in about 50 countries. It has been providing assistance to Japan Civil Aviation Bureau (JCAB) in respect of Japanese Satellite based Augmentation System (MTSAT MSAS) for 15 years which is very similar to GAGAN. Clause 2 of Annex 1 is regarding statement of work to be performed by MITRE. Clause 2.2 of Annex 1 says that project comprises 4 tasks as under :

Task 1 : Algorithm performance Evaluation

MITRE will review the integrity monitor ionospheric estimation algorithm results for GAGAN, as well as any other results obtained from integrity monitor algorithm modification that is GAGAN specific.

Deliverable: Report documenting the analysis of results of the integrity monitor algorithm after review and providing recommendation for certification of GAGAN, including the levels of service that can be safely supported by GAGAN.

Task 2 : Draft Certification Plan for GAGAN

MITRE will assist AAI and Director General of Civil Aviation (DGCA) with objective of ensuring that all elements needed for GAGAN based operation are in place in order to declare GAGAN operational.

Deliverable : A draft certification plan, including suggested timeframes and responsibilities.

Task 3 : Participation in GAGAN technical review Team

MITRE will participate in GAGAN technical review team (TRT) which will include participation from DGCA, AAI, and ISRO. Raytheon will provide input to team as required by its contract with ISRO.

Deliverable : Reports summarizing MITRE input to TRT and TRT meetings, including comments on Raytheon's safety related analysis and documents unique to GAGAN, high level OT&E tool requirements, high level OT&E plans and comments on OT&E test procedures and test results.

Task 4 : Operation testing and evaluation

MITRE will provide support for OT&E of GAGAN.

Deliverable : OT&E test plans and a final report summarizing OT&E.

Clause 3.4 of Annex 1 is regarding deliverables products and schedule thereof. It is reproduced as here under :

Milestones	Delivery
<i>Integrity Monitor Algorithm results Review and Recommendations</i>	<i>Four months after contract signing</i>
<i>Draft Certification Plan for GAGAN</i>	<i>Seven months after contract signing</i>
<i>Draft / Final Summary Reports of Technical Review Team meetings</i>	<i>Draft report two weeks after each TRT meeting / Final report two weeks after receipt of comments from TRT members</i>
<i>Operational test and Evaluation Plans</i>	<i>Twelve months after contract signing</i>
<i>Final Summary Report of OT&E</i>	<i>Twenty-Four months after contract signing or certification of GAGAN, whichever is later</i>

5.3 Perusal of above referred clauses of agreement and its Annex show that MITRE shall be providing technical input and assisting AAI in preparing technical plan for certification of GAGAN. It is required to deliver final report summarizing operation testing and evaluation in addition to other draft reports. This technical report is meant for DGCA who eventually shall certify the use of GAGAN for civil aviation purpose. MITRE is well qualified for this highly technical job. Obviously, nature of services to be provided by MITRE squarely fall within purview of explanation 2 to section 9(1)(vii) of the Act. Even, appellant has not disputed this fact that the nature of services provided by MITRE are technical services within the meaning of explanation 2 to section 9(1)(vii) of the Act. However, the appellant has contended that services are not technical services as per Article 12(4) of Indo-USA DTAA because 'make available' clause is not satisfied and also no technical plan or technical design has been delivered.

5.4 In order to deal with these arguments, Article 12(4) of Indo-USA DTAA is reproduced as under :

"For purposes of this Article, "fees for included services" means payments of any kind to any person in consideration for the rendering of any technical or consultancy services (including through the provision of services of technical of other personnel) if such services :

- (a) are ancillary and subsidiary to the application or enjoyment of the right, property or information for which a payment described in paragraph 3 is received ; or*
- (b) make available technical knowledge, experience, skill, know-how, or process, or consist of the development and transfer of a technical plan or technical design."*

The case of the appellant falls within purview of Clause (b) of Article 12(4). It is pertinent to note that said clause (b) consists of two limbs; make available technical knowledge, experience, skill, know-how, or process OR consist of the development and transfer of a technical plan or technical design. The requirement of 'make available' goes with first limb only and not with second limb. This has been held so by Hon'ble ITAT Kolkata in case of Gentex Merchant (P) Ltd. vs. DDIT (2006-TII-07-ITAT-KOL-INTL). Therefore, if case of the appellant happens to fall within purview of second limb, then there is no requirement of 'make available'

5.5 Analysis of various clauses of agreement and its annex 1 shows that MITRE is required to deliver a technical plan to AAI/DGCA for certification of GAGAN. This means that case of the appellant fall within purview of second limb of clause (b) of Article 12(4) of DTAA and therefore there is no requirement of 'make available' as discussed supra. A copy of report as furnished by MITRE has been furnished by the appellant. Perusal of this report clearly reveals that it is highly technical plan regarding certification of GAGAN supplied by Raytheon. In this plan, certain defects in GAGAN have been pointed out and recommendations have been made how to fix the problems. On the basis of this technical plan, DGCA shall be certifying GAGAN for use in civil aviation."

8. Aggrieved with such order of the Id. CIT(A), the assessee is in appeal before the Tribunal.

9. Ld. counsel for the assessee submitted that M/s The Raytheon Corporation, USA (prime contractor) has developed GAGAN software. GAGAN needs certification from DGCA (Director General of Civil Aviation) for use in civil aviation. MITRE is uniquely qualified to help the AAI effectively complete a certification package that will be used by DGCA to authorize GAGAN for operational use.

10. Referring to page 13 of the Paper Book, ld. counsel for the assessee drew the attention of the Bench to para 1.0 i.e. introduction and submitted that MITRE will assist AAI/DGCA in technical areas related to the certification of GAGAN including providing input to and assisting in the development of a complete certification package for GAGAN.

11. Referring to page 14 of the Paper Book, he referred to clause 1.2 i.e. Project Objective and submitted that the project objective is to assist AAI, ISRO and DGCA until the certification of GAGAN and to ensure GAGAN's compliance with the requirements in International Civil Aviation Organization (ICAO) – Annex 10 for achievable levels of service.

12. Referring to page 15 of the Paper Book, ld. counsel for the assessee submitted that the MITRE will provide support to AAI by participating in

working groups with AAI, DGCA, ISRO and Raytheon representatives and by performing an independent review of proposed technical solutions and selected design documents and analysis reports submitted by Raytheon. MITRE will convey its observations and make recommendations to AAI representatives. The activities in this proposal are limited. MITRE will review documents submitted by Raytheon describing the difference between GAGAN and WAAS (US Wide Area Augmentation System) and provide recommendations to AAI on how to organize the certification of GAGAN in light of these differences. MITRE will not recommend an implementation nor support the certification of a GAGAN system that is not fully compliant and interoperable with the existing ICAO Standards and Recommended Practices.

13. Referring to page 16 of Paper Book, he referred to clause 2.2.1 i.e. Task 1: Algorithm Performance Evaluation, Id. counsel for the assessee submitted that MITRE will review the integrity monitor ionospheric estimation algorithm results for GAGAN as well as any other results obtained from integrity monitor algorithm modification that is GAGAN specific. MITRE will document the review and make recommendations regarding GAGAN implementation.

14. Referring to page 17 of the Paper Book, Id. counsel for the assessee drew the attention of the Bench to the Draft Certification Plan for GAGAN and submitted that MITRE will do the following :-

- (i) Develop a list of activities necessary for the certification and commissioning of GAGAN.
- (ii) Facilitate the assignment of responsibility for these activities to various Indian organizations (i.e. DGCA, AAI, ISRO etc.).
- (iii) Develop a draft GAGAN certification plan for AAI.

He submitted that these activities and timelines in the list above will encompass certification and implementation of navigation services to be provided by GAGAN and should serve as the basis for a final integrated certification plan and schedule to be published by AAI. Main task is to list out the activities necessary for the certification of GAGAN which will be used in the preparation of draft certification plan.

15. Similarly, referring to Task 3 : Participation in GAGAN Technical Review Team at page 17 of the Paper Book, ld. counsel for the assessee submitted that MITRE will participate in GAGAN technical review team (TRT) which will include participation from DGCA, AAI and ISRO. The TRT will provide its observations and make recommendations to DGCA regarding the certification of GAGAN. MITRE will review the necessary documents and algorithms, MITRE will provide a report summarizing on the review of each of tasks. Further, MITRE will provide draft written summary of each TRT meeting and final written summary to AAI after receiving comments from TRT

members. Main task is to first provide a draft summary report on the TRT meeting and then final written summary after receiving comments from TRT members. So, summarizing the minutes of the meeting cannot be said as development and transfer of a technical plan or design.

16. Referring to the decision of the Delhi Bench 'E' of the Tribunal in the case of ITO vs. Nokia India Pvt. Ltd. vide ITA No.1941/Del/2012 order dated 08.07.2015 for assessment year 2006-07, ld. counsel for the assessee drew the attention of the Bench to the following para at page 9 of the said order :-

“In light of the judicial pronouncements highlighted above (which have affirmed the principle of parallel treaty interpretation, especially as regards the meaning of the term ‘make available’), considering the interpretation provided in the MoU to India-US tax treaty, services can be said to ‘make available’ technical knowledge etc. where such technical knowledge is transferred to the person utilizing the service (Le the appellant in the instant case) and such person is able to make use of the technical knowledge etc. by himself in his business or for his own benefit and without recourse to the performer of services (i.e. Olof Granlund) in the future. The mere fact that provision of service may require technical knowledge by the person providing the service would not per se mean that knowledge has been made available.”

17. Referring to page 10 of the said order, ld. counsel for the assessee drew the attention of the Bench to the following observations of the Tribunal :-

“Additionally, it can be seen that under the provisions of Article 13 of India-Finland tax treaty, provision of services shall qualify as FTS where the same consist the development and transfer of a technical plan or technical design to the recipient of the services. For the services to qualify as FTS the provider must itself develop the technical profit and loss account or design and then transfers the same to the recipient of the services.”

18. He accordingly submitted that since the technology was not made available to the assessee the payments to be made to the MITRE Corporation under Agreement is not taxable and, therefore, no tax is required to be taxed at source.

19. Ld. DR on the other hand heavily relied on the order of the Assessing Officer. He referred to the decisions reported in 190 taxmann.com 22 and 201 taxmann.com 23. He further referred to para 5 and 6 of the assessment order and submitted that the Assessing Officer has given reasons as to why the assessee is liable to deduct tax from the payments made to MITRE. Referring to page 5 of the Paper Book, ld. DR drew the attention of the Bench to the following :-

“Withholding Tax : If the Customer is required by law to deduct or withhold an amount from any payment made to Contractor on account of any Tax so that Contractor would not receive the full amount of the payment for its own benefit on the due date for the payment.

On the basis of tax paid by Customer, Contractor shall seek in USA a rebate/credit by utilizing the income tax paid in India under this Agreement and shall pass such rebate-credit to Customer within one month from the date of getting the rebate/credit. Contractor shall use its best efforts to assure that such credit/reduction is properly claimed and defended. Likewise, if any refund (including interest if any) is obtained in India, the same shall also be paid by Contractor to Customer within one month of receipt of the refund.”

20. He submitted that the ld. CIT(A) has not decided on the issue of ‘make available’. No papers were provided to the Assessing Officer and for the first

time the assessee argued before the CIT(A). Referring to page 19 of the Paper Book, he drew the attention of the Bench to the following :-

“3.0 WORK PLAN

3.1 Project Management and Staffing

Ms. Mimi Dobbs, Program Director for Asia Pacific will be the primary high-level point of contact at MITRE. Mr. Roland Lejeune, Principal Engineer, will be the MITRE Project Leader and the day-to-day technical Point of Contact (POC) for the project. He will manage task planning and monitor progress. Personnel resources will be drawn from staff within MITRE program areas, such as SBAS engineers, software certification engineers, simulation and analysis experts, and experts in GPS navigation. MITRE will also draw on outside expertise, as needed.”

21. Relying on various decisions, he submitted that the assessee is liable for deduction of tax. He accordingly submitted that the order of the Id. CIT(A) be upheld and the grounds raised by the assessee should be dismissed.

22. We have carefully considered the rival arguments made by both the sides, perused the orders of the Assessing Officer and the CIT(A) and Paper Book filed on behalf of the assessee. We have also considered the various decisions cited before us. A perusal of the assessment order shows that there was no proper submission made by the assessee before the Assessing Officer. Only before the CIT(A) the assessee made certain submissions based on which the Id. CIT(A) held that any payment made by the assessee to MITRE are in nature of FTS and chargeable in India under the Act and India – USA DTAA. He, therefore held that the assessee is under obligation to withhold tax from these payments u/s 195 of the I.T. Act. In our opinion, the matter requires a re-visit to

the file of the Assessing Officer with a direction to adjudicate the issue afresh in the light of the various submissions made before us and in the light of latest decisions on this issue. Needless to say, the Assessing Officer shall give due opportunity of being heard to the assessee. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

23. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on this 30th day of October, 2017.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER

Dated: 30-10-2017.

Sujeet

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., New Delhi

By Order

//True Copy//

Assistant Registrar
ITAT, New Delhi