

IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA

[Before Sri J. Sudhakar Reddy, Hon'ble AM & Sri S.S. Viswanethra Ravi, Hon'ble JM]

I.T.A. No. 709/Kol/2016
Assessment Year: 2010-11

C.O. No. 33/Kol/2016
A/o. I.T.A. No. 709/Kol/2016
Assessment Year: 2010-11

I.T.A. No. 710/Kol/2016
Assessment Year: 2011-12

C.O. No. 34/Kol/2016
A/o. I.T.A. No. 710/Kol/2016
Assessment Year: 2011-12

I.T.A. No. 711/Kol/2016
Assessment Year: 2012-13

C.O. No. 35/Kol/2016
A/o. I.T.A. No. 711/Kol/2016
Assessment Year: 2012-13

A.C.I.T. Circle-3(TDS), Kolkata.....Appellant

Commissioner of Income Tax

TDS, Kolkata

10-B, Middleton Row

7th Floor

Kolkata- 700 071

Haldia Development AuthorityRespondent

Haldia Unnayan Bhawan

City Centre

P.O.-Debhog

Purba Mednipur

PIN- 721 657

[PAN : CALH 02596 G]

Appearances by:

Shri Anil Kocchar, Advocate, appearing on behalf of the assessee.

Shri Soumyajit Dasgupta, Additional CIT, DR., appearing on behalf of the Revenue.

Date of concluding the hearing : November 29, 2017

Date of pronouncing the order : November 30th, 2017

ORDER

Per J. Sudhakar Reddy, AM :-

These three appeals have been filed by the Revenue against a common order of the Commissioner of Income Tax (Appeals)-24, Kolkata, for the Assessment Years 2010-11, 2011-12 & 2012-13, passed u/s 250 of the Income-tax Act, 1961 (hereinafter the 'Act'), dt. 19/01/2016. Cross-Objections have been filed by the assessee.

C.O. No. 33/Kol/2016
 A/o. I.T.A. No. 709/Kol/2016
 Assessment Year: 2010-11
 I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 C.O. No. 34/Kol/2016
 A/o. I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13
 C.O. No. 35/Kol/2016
 A/o. I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13

Haldia Development Authority

2. As the issues arising in all these appeals are common, for the sake of convenience they are heard together and disposed off by way of this common order.

3. The Assessing Officer passed an order u/s 201(1) and Section 201(1A) of the Act, raising a demand on the assessee for non-deduction of tax on payments made to Haldia Water Management Ltd. for operation, maintenance and collection of water bills. The ld. CIT(A) deleted the same.

3.1. Aggrieved the revenue is in appeal before us on the following grounds :-

For Assessment Year 2010-11 (Financial Year 2009-10)

"1. Under the facts and circumstances of the case, the CIT(A) has erred in holding that the technical fees paid by Haldia Development Authority to Haldia Water Management Ltd. (HWML) for having the water supply in the Haldia Township, is not subject to TDS.

2. Under the facts and circumstances of the case, the CIT(A) has erred in not giving any finding on the issue, when the Assessee Deductor took second alternative lea before him that in case the payment is liable for deduction of tax at source, applying the ratio of Hindustan Coca Cola Ltd. case, there would have been no default as the payee HWML has paid the due tax on the receipt, thereby denying the Department of charging interest u/s 201(1A) even if the payee has paid the tax by themselves.

3. The appellant craves leave to add, alter/modify the ground of appeal during the course of hearing."

As the grounds of appeal of the revenue, for all the Assessment Years are identical, they are not re-iterated.

C.O. No. 33/Kol/2016
 A/o. I.T.A. No. 709/Kol/2016
 Assessment Year: 2010-11
 I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 C.O. No. 34/Kol/2016
 A/o. I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13
 C.O. No. 35/Kol/2016
 A/o. I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13

Haldia Development Authority

4. The assessee has filed cross-objections on the following grounds:-

"1. For that in the facts and circumstances of the case, provisions of Sec. 194J of the Income Tax Act, 1961 were not applicable at all and as such there was no liability on the Respondent-assessee to deduct tax.

2. For that there being no payment of any amount made by the Respondent-assessee to Haldia Water Management Ltd., that would entail any liability to deduct tax, provisions of Sec. 194J had been wrongly applied by the Assessing Officer.

3. For that further ground of appeal may kindly be allowed to be taken at the time of hearing of the appeal."

As the grounds of cross-objection of the assessee, for all the Assessment Years are identical, they are not re-iterated.

5. The brief facts of the case are brought out from para 1 to para 2.4. of the order of the Assessing Officer for the Financial Year 2009-10, which is extracted for ready reference:-

"1.0. A survey u/s. 133A of the LT. ACT, 1961 was conducted at the office premises of Haldia Development Authority, Haldia Unnayan Bhawan, City Centre, P.O. -Debhog, Purba Midnapore, West Bengal-721 657 on 22.01.2013. During the course of survey it was found that the assessee-deductor was the authority, dealing mainly with the plans and executing works relating to basic infrastructure development. The nature or work includes construction of roads, providing water supply, drainage facilities, street lighting. installation of tubewells and other development works within the planning area of Haldia Development Authority (H.D.A).

1.1. In course of survey proceedings, it was observed that the H.D.A. while making certain payments did not deduct TOS as per provisions of the LT. Act, 1961. The issue is discussed below :

C.O. No. 33/Kol/2016
 A/o. I.T.A. No. 709/Kol/2016
 Assessment Year: 2010-11
 I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 C.O. No. 34/Kol/2016
 A/o. I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13
 C.O. No. 35/Kol/2016
 A/o. I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13

Haldia Development Authority

Service charges paid to Haldia Water Management Ltd. for operation, maintenance and collection of Water Bills:

2.1 A concession agreement was signed on 18.07.2008 between HDA (Haldia Development Authority) and Haldia Water Management Limited(HWML) for operation and maintenance of water treatment plant. From November, 2008, HWML started its operation and maintenance and raised water bills to the water consumers in favour of H.D.A. The water rent was deposited into revenue collection account maintained at PNB, Durgachowk branch, Haldia and the revenue was shared between H,D.A. and HWML as per the said agreement.

2.2 Regarding salient features of the said concession agreement, the A.R. of the assessee filed a submission on 25.02.2013 and as per the said communication, the H.W.M.L. is responsible for the following:

- 1 . To extract raw water from the Hooghly/Roopnarayan River and the 15 tube wells constructed from Mahishadal to Chityanapur and such other sources of raw water as permitted by law,*
- 2. To monitor, manage, occupy, repair, operate and maintain the existing facilities;*
- 3. To develop, design, engineer, finance, procure, construct, operate and maintain the new facilities;*
- 4. To responsible for the smooth and regular supply of purified water to Haldia Township (both for residential as well as industrial purpose);*
- 5. To levy, bill and collect, retain and appropriate Water Charges and payments from the customers on behalf of H.D.A.*
- 6. To Implement the Customer Service Rules;*
- 7. To bear and Pay all expenses, costs and charges incurred in the fulfillment of the agreement.*

The said communication also speaks about the methodology of sharing the revenue so collected from the consumers. After the realization of bills from the customers, the proceeds is deposited in an account maintained (Named as Revenue Collection Account) with PNB, Durgachak, Haldia. After every month or so, H.D.A. used to instruct the Banker to transfer Licence Fees to the account of H.D.A. with PNB, Haldia and to transfer the residual amount of revenue as Operation & Maintenance Expenses (O & M) to the Escrow A/c of HWML.

C.O. No. 33/Kol/2016
 A/o. I.T.A. No. 709/Kol/2016
 Assessment Year: 2010-11
 I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 C.O. No. 34/Kol/2016
 A/o. I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13
 C.O. No. 35/Kol/2016
 A/o. I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13

Haldia Development Authority

2.3 On going through the para 10.6 of the agreement, it is apparent that the sole responsibility of operation and maintenance of the water treatment plant is entrusted with HWML. The agreement states that "The concessionaire shall operate and maintain the"- project by itself, or through O & M contractors and if required, modify, repair or otherwise make improvements to the project to comply 'with other requirements set forth in the agreement, Good Industry Practice, Applicable Laws and Applicable Permits and manufacturers guidelines and instructions ... ". Hence, it is apparent that HWML is- rendering technical services for the entire water treatment plant and for other auxiliary functions in terms of generation and distribution of water in the city of Haldia.

24. From the details of the agreement and the functioning of HWML, it is evident that transferring of operation and maintenance expenses to the Escrow A/c of HWML from the Revenue collection Account maintained by BOA with PNB, Durgachak, Haldia is nothing but consideration made for rendering technical services by H.W.M.L. Hence the nature of payment is squarely covered for deduction of tax u/s. 194J of the Act."

6. The Assessing Officer records that the assessee i.e. HAD, is only showing license fee as its income and operational maintenance expenses are transferred to ESCROW A/c and that in the accounting procedure followed by the assessee and the scheme of sharing of amount deposited in the revenue collection account, the assessee is taking and accounting only license fee as income in its books of account. The Assessing Officer concluded that the gross receipt of bills collected by HWML constitutes income of the assessee and the amount transferred to ESCROW A/c is a payment made by the assessee and just because there were no debit entries in respect of HWML, in the books of account of the assessee, the true nature of transaction cannot be ignored. He concluded that Section 194J of the Act, applies.

7. The Id. First Appellate Authority, considered the material facts submitted by the assessee and at para 3.1. and 3.2., concluded as follows:-

"3.1 From the A.O.'s order and the submission it appears that HWML set up the water supply facility and is operating in terms of the concession agreement on its

C.O. No. 33/Kol/2016
 A/o. I.T.A. No. 709/Kol/2016
 Assessment Year: 2010-11
 I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 C.O. No. 34/Kol/2016
 A/o. I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13
 C.O. No. 35/Kol/2016
 A/o. I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13

Haldia Development Authority

own. For the initial 25 years the facility is completely under the control of HWML, which is required to incur all expenses for maintaining and operating the water facility. The revenue is being collected by HWML which is being deposited in the revenue collection account, from which HDA the appellant deductor is transferred licence fee. There is provision for additional payments from the said revenue collection account to the appellant but that situation did not arise as the volume of water supplied did not exceed the stipulated volume limit. HWML got the share in the revenue collection account after payment of licence fee to HDA. There is nothing on record to even suggest that any money was paid by HDA the appellant to HWML. The technical or other services being rendered by HWML is on its own account. In other words, no such services can be said to have been given to HDA, which receives the licence fee or some additional revenue for the 25 years of the concession period after which the water facility has to be handed over to the appellant HDA without payment of any cost to HWML. Thus the A.O.'s observation that HDA received technical services and paid fees for it is not based on any material.

3.2 On the question whether HDA is liable to deduction u/ s.194J alternatives submission as given in para 6 of, the appellant's submission dated 08.12.2015 is also relevant. There is material to suggest that the appellant did not pay any amount to HWML as fees for technical services or other sums."

8. We find no infirmity in this order of the Id. CIT(A). The facts and clauses of concession agreement have been brought out from para 4.1. to 4.15 of the Id. CIT(A)'s order from page 5 to 8, which is extracted for ready reference:-

"4.1 The material facts are that on July 18, 2008 a concession agreement was made between the assessee and the said company in respect of Haldia Water Supply Project. In the said agreement, the word "project" was defined in clause (aag) Article 1. 1 as follows: - "(aag) 'Project' means, subject to the provisions of this Agreement, the development, financing, design, construction of the New Facilities Rehabilitation/ Replacement, Work of the Existing Facilities (iii) Operation a Maintenance (O&M) of the Project Facilities and all activities incidental thereto including but without limitation engineering, testing

C.O. No. 33/Kol/2016
 A/o. I.T.A. No. 709/Kol/2016
 Assessment Year: 2010-11
 I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 C.O. No. 34/Kol/2016
 A/o. I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13
 C.O. No. 35/Kol/2016
 A/o. I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13

Haldia Development Authority

commissioning and insurance (iv) billing and collection of Water Charges; v) transfer of the Project Facilities to the H.D.A. on the Transfer Date; (vi) the payment of Licence Fees by the Concessionaire to the H.D.A. in lieu of the grant of the Concession; and (vii) providing Services in the Service Area."

4.2 In terms of Article 4.1, the assessee granted to the said company the concession forth in the agreement including the exclusive right, licence and authority during subsistence of the agreement to implement the project ("the concession") and the said company accepted the concession and agreed to implement the project subject to the terms and conditions set forth in the agreement. The concession granted, obliged or entitled (as the case may be) the said company to, inter alia, the following :-

- (i) right of way, access and licence to the site and the existing facilities;*
- (ii) right to extract raw water free of charge;*
- (iii) monitor, manage, occupy, repair, operate and maintain the existing facilities;*
- (iv) develop, design, engineer, finance, procure, construct, operate and maintain the new facilities during the concession period;*
- (v) manage, operate and maintain the project facilities and to operate and maintain the water supply;*
- (vi) be responsible for the smooth and regular supply of water;*
- (vii) levy, bill and collect, retain and appropriate water charges and payment from customers on behalf of the assessee for all services;*
- (viii) implement the Customer Service Rules;*
- (ix) handover the project facilities to the assessee upto the concession period coming to an end; and*
- (x) bear and pay all expenses, costs and charges incurred in the fulfillment of its obligations under the agreement;*

4.3 The words/ expressions "Revenue", "Water Charges" and "water Tariff" were defined vide clauses (aar), (aaag) and (aaai) of Article 1.1 as follows -

"(aar) 'Revenue' means the pre-tax gross revenues of the Concessionaire for any period including all amounts received (or which would have been received) from Customers for the Services and all other net amounts which falls (or would fall) to be credited to the

C.O. No. 33/Kol/2016
 A/o. I.T.A. No. 709/Kol/2016
 Assessment Year: 2010-11
 I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 C.O. No. 34/Kol/2016
 A/o. I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13
 C.O. No. 35/Kol/2016
 A/o. I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13

Haldia Development Authority

profit' & loss account of the Concessionaire for the Accounting Year in which the relevant period falls, but shall exclude, for the avoidance of doubt, all amounts received (or which would have been received) by the Concessionaire which are payments in satisfaction (directly or indirectly) of any obligation of any shareholder in the Concessionaire to contribute funds to the Concessionaire;"

"(aaag) 'Water Charges' means the amount determined, levied, demanded, collected, retained and appropriated by the Concessionaire as per Water Tariff from Customers for Services, including any duties, levies, Taxes, cess or other charges that] lay be imposed in relation to the Services and which are passed on/through to the Customers;

"(aaai) 'Water Tariff' means the amount to be charged by the Concessionaire in accordance with the Water Tariff Notification issued by the H.D.A from time to time in this regard;"

Article 13 contained detailed provisions regarding invoicing and collection.

4.4 As per Article 4.2 the concession period was 25 years.

4.5 Article 2.2 contained provisions for handing over by the assessee to the said company all the existing facilities and vacant possession of the site for the new facilities and for issue of written notice to the existing customers that service would be provided by the said company in the name and on behalf of the assessee including billing and collection.

4.6 Article 7.1 contained the obligations of the said company. The said company at its own cost and expense was to, inter alia, provide and manage the supply of water to customers, monitor, manage, operate and repair the project facilities, pay in timely manner to the assessee the licence fee as per the agreement, collect in the name and on behalf of the assessee water charges from the assessee undertake the rehabilitation/ replacement work of the existing facilities, achieve commercial operation date of the new facilities, undertake the design, engineering, procurement and construction and financing of the project, operate and maintain the project facilities, hand over the project to the assessee upon termination of the agreement etc. etc. The said company was to be solely responsible for all costs, wages of the existing personnel and expenses relatable to services rendered from the date of handing over of the existing facilities by the assessee to the said company.

C.O. No. 33/Kol/2016
 A/o. I.T.A. No. 709/Kol/2016
 Assessment Year: 2010-11
 I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 C.O. No. 34/Kol/2016
 A/o. I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13
 C.O. No. 35/Kol/2016
 A/o. I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13

Haldia Development Authority

4.7. As per Article 8.3.8, the cost of carrying out the rehabilitation/ replacement work of the existing facilities was to be borne by the assessee and the said company equally subject to the condition that the total cost of the rehabilitation/replacement over the period of five years did not exceed Rs.10 crores. Any excess over Rs. 10 crores was to be borne by the said company. As per Article 8.4.1, the assessee was to reimburse its share of such cost on the basis of completion of such work as may be invoiced by the said company.

4.8. Article 9 contained detailed provisions requiring the said company to complete the new facilities at its own cost within a period of two years.

4.9. Article 10.6 provided for operation and maintenance of the project by the said company.

4.10. Article 12 contained provisions relating to water tariff, licence fees, sharing of additional revenue and power cost. The said company was entitled to demand' and collect water charges from the customers on behalf of the assessee. In consideration for the grant of the concession, the said company was to pay an annual licence fee as per Appendix VII on monthly basis and also share any additional revenue realised from customers on account of either the sale of water beyond the trigger volume (to be shared in the ratio 50:50) and/ or increase in the water tariff/above the minimum tariff increase (to be shared in the ratio of 70:30). Any increase in the power cost due to increase in the power tariff beyond the base power tariff was to be shared between the assessee and the said company on equal basis.

4.11. As per Article 19.5.2, on expiry of the agreement, the said company was to hand over the project to the assessee free of cost.

4.12. Article 11.5 provided for opening a revenue collection account with the Revenue Collection Bank by the assessee in which the customers were to deposit the water charges billed by the said company. Detailed provisions were made regarding the priority of payment from the said account towards taxes, operation and maintenance expenses of the said company, licence fee to which the assessee was entitled, sharing of additional revenue, admitted claims of either party and transfer of the balance amount to the said company. For payment of operation and maintenance expenses, the Revenue Collection Bank was to act on the claim of the said company duly supported by proof of approval of operation and maintenance budget for the purpose of payment of licence fee to the assessee, the Revenue

C.O. No. 33/Kol/2016
 A/o. I.T.A. No. 709/Kol/2016
 Assessment Year: 2010-11
 I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 C.O. No. 34/Kol/2016
 A/o. I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13
 C.O. No. 35/Kol/2016
 A/o. I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13

Haldia Development Authority

Collection Bank was to act on the basis of Appendix XVI detailing the licence fees., It was provided, that the, arrangement would be operationalised through a suitable revenue collection agreement entered into by the parties and the Revenue Collection Bank having an irrevocable instruction mandate that there shall be no interference or claim of lien by either party.

4.13. Article 11.6 provided that the said company shall open an escrow account into which all its entitlements will be transferred.

4.14. The revenue collection agreement between the said company, the Revenue Collection Bank, namely, Punjab National Bank and the assessee was made on January 12, 2009. It would appear from the said agreement that the revenue collection account was a trust account and the Revenue Collection Bank was the trustee and held the money for and on account of the said company and the assessee in accordance with their respective entitlements. The said company and the assessee were to provide the Revenue Collection Bank a list of their respective authorised officers alongwith their specimen signature, who would be authorised to communicate the relevant decisions, notices, letters, etc. The rights of the said company and the assessee in the moneys held in the revenue collection account were set forth in the said agreement in their entirety and neither party had any other right in respect of such money. The said company was entitled to receive its operation and maintenance expenses from the Revenue Collection Bank by making a claim duly supported by appropriate documentary proof of approval of the operation and I maintenance budget. The provisions regarding priority of payment from the revenue; collection account were the same as in Article 11.5 of the concession agreement dated July 18, 2008. Article 6.3 provided that upon closure of the revenue collection accd.mt, .the balance was to be paid to the said company. Because the revenue collection account was a trust account, the said agreement dated January 12, 2009 provided that moneys or other property received by the Revenue Collection Bank under the agreement shall be held by the Revenue Collection Bank in trust for the purpose for which they were received and shall be segregated from other funds and property of the Revenue Collection Bank.

4.15. The said bank account was titled "Revenue Collection Account, HDA, HWML" where "HDA" stood for the assessee and "HWML" stood for t e said company. The said bank account was reflected by the said company in its books of account. The said company

C.O. No. 33/Kol/2016
 A/o. I.T.A. No. 709/Kol/2016
 Assessment Year: 2010-11
 I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 C.O. No. 34/Kol/2016
 A/o. I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13
 C.O. No. 35/Kol/2016
 A/o. I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13

Haldia Development Authority

accounted for all the expenses incurred by it for supply of water to the consumers including in respect of operation and maintenance of the water supply project and for the water charges billed to the consumers. The licence fee paid/payable to the assessee was shown by the said company as an item of expense. During the material period, no additional revenue arose in terms of the agreement and there was no revenue sharing. "

9. From the above it is clear that the assessee did not engage HWML to render any service. Under the said agreement, dt. 18th July, 2008, the assessee transferred to HWML, for an agreed consideration and for a specified period, its right to supply water to consumers in Haldia and conferred the right to HWML to charge and collect the charge thereto directly from the consumers. The terms & conditions of such transfer, is that HWML shall operate and maintain the existing facilities and establish, operate and maintain the new facilities at its cost. The assessee was to share 50 per cent of the cost of rehabilitation/replacement of the existing facility subject to an upper limit of Rs.5 Crores. The assessee was also to share the increase in the power cost over the base power tariff, equally with HWML. During the currency of the agreement, the assessee was to receive only license fee and an agreed share in additional revenue from HWML. The revenue from Water Bills raised belonged to HWML. Thus there is no payment of any amount of any kind for any service by the assessee to HWML.

10. Under these circumstances, the conclusion of the Assessing Officer that Section 194J of the Act, applies, is bad in law.

10.1. In view of the above discussion, we uphold the order of the Id. First Appellate Authority and dismiss all the three appeals of the Revenue. The Cross-objections are only in support of the revenue appeals and hence disposed off as such.

11. In the result, all the appeals of the Revenue & the Cross-Objections of the assessee are dismissed as infructuous.

Kolkata, the 30th day of November, 2017.

C.O. No. 33/Kol/2016
 A/o. I.T.A. No. 709/Kol/2016
 Assessment Year: 2010-11
 I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 C.O. No. 34/Kol/2016
 A/o. I.T.A. No. 710/Kol/2016
 Assessment Year: 2011-12
 I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13
 C.O. No. 35/Kol/2016
 A/o. I.T.A. No. 711/Kol/2016
 Assessment Year: 2012-13

Haldia Development Authority

Sd/-

[S.S. Viswanethra Ravi]
 Judicial Member

Dated : 30.11.2017
 {SC SPS}

Copy of the order forwarded to:

1. A.C.I.T. Circle-3(TDS), Kolkata
Commissioner of Income Tax
TDS, Kolkata
10-B, Middleton Row
7th Floor
Kolkata- 700 071

2. Haldia Development Authority
Haldia Unnayan Bhawan
City Centre
P.O.-Debhog
Purba Mednipur
PIN- 721 657

3. CIT(A)-
 4. CIT- ,
 5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Senior Private Secretary
 Head of Office/ D.D.O. ITAT, Kolkata Benches

