

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

श्री वी. दुर्गराव, न्यायिक सदस्य एवं
श्री डि.एस. सुन्दर सिंह, लेखा सदस्य के समक्ष

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER

आयकर अपील सं./**I.T.A.No.265, 266, 267 & 268/Vizag/2017**

(निर्धारण वर्ष / Assessment Years:
(2007-08, 2009-10, 2010-11 & 2011-12)

Bhavanasi Yella Rao
Guntur
[PAN No.ACJPB0307J]

ACIT, Central Circle
Vijayawada

(अपीलार्थी / Appellant)

(प्रत्यार्थी / Respondent)

आयकर अपील सं./**I.T.A.No.351/Vizag/2017**

(निर्धारण वर्ष / Assessment Year: 2011-12)

ACIT, Central Circle
Vijayawada

Bhavanasi Yella Rao
Guntur

(अपीलार्थी / Appellant)

(प्रत्यार्थी / Respondent)

अपीलार्थी की ओर से / Appellant by

: Shri G.V.N. Hari, AR

प्रत्यार्थी की ओर से / Respondent by

: Shri Debakumar Sonowal,
DR

सुनवाई की तारीख / Date of hearing

: 09.01.2018

घोषणा की तारीख / Date of Pronouncement

: 19.01.2018

आदेश / ORDER

PER Bench:

These appeals filed by the assessee are directed against orders of the CIT(A)-3, Visakhapatnam vide ITA Nos.238/2015-16/CIT-(A)-3/VSP/2016-17, 86/2015-16/CIT-(A)-3/VSP/2016-17, 239/2015-16/CIT-(A)-3/VSP/2016-17 dated 21.2.2017 and 279/2016-17/CIT-(A)-3/VSP/2016-17 dated 8.3.2017 for the assessment years 2007-08, 2009-10, 2010-11 & 2011-12. Since, the facts are identical and issues are common, they are clubbed, heard together and disposed-off by this common order for the sake of convenience.

ITA 265/Vizag/2017 (A.Y. 2007-08):

2. Brief facts of the case are that the assessee is an individual having proprietary concern viz. M/s. B.S. Pulverisers, engaged in the business activities of quarrying of lime stone, making of burnt lime, trading in lime products, manufacturing of artificial tiles, real estate, investments in shares etc. The assessee has filed his original return of income on 29.10.2007 admitting total income of Rs.2,63,230/- and agricultural income of Rs.1,48,000/-. A search & seizure operation u/s 132 of the Income Tax Act, 1961 (hereinafter called as 'the Act') was

conducted on 21.01.2011 in the case of the assessee and during the course of search certain incriminating material was found indicating the undisclosed income. Hence, the AO has issued notice u/s 153A of the Act dated 04.01.2012 calling for the return of income and the assessee has filed the return of income in response to the said notice on 17.10.2012 admitting the total income of Rs.3,63,230/- and additionally agricultural income of Rs.1,48,000/-. The assessee had disclosed Rs.1,00,000/- as additional income during the course of search on account of sale of land. For the relevant assessment year, the assessee became a partner in M/s. Balaji Developers which came into existence from 27.9.2006 and has introduced capital of Rs.4,00,000/- in this firm. The AO made the addition of Rs.4,00,000/- introduced in capital a/c of M/s. Balaji Developers as unexplained cash and completed the assessment on total income of Rs.9,11,226/-.

3. Aggrieved by the order of the A.O. the assessee went on appeal before the CIT(A). The Ld. CIT(A) allowed the credit for the explained sources of Rs.2,15,000/- relating to the additional income admitted during the search and the opening balances and a sum of Rs.1,85,000/- was confirmed for lack of source.

4. Aggrieved by the order of the Ld. CIT(A), the assessee filed appeal before this Tribunal raising the following grounds:

1. *The order of the Ld. CIT(A) is erroneous to the extent it is prejudicial to the appellant.*
2. *The Ld. CIT(A) erred in confirming an addition of Rs.1,85,000/- on the ground that the appellant is not able to explain the source for the capital introduced in Balaji Developers.*
3. *Any other ground or grounds that may be urged at the time of hearing.*

5. During the appeal hearing, the assessee has raised additional ground with regard to the validity of addition made in the assessment order u/s 153A of the Act. The additional ground raised by the assessee reads as under:

"On the facts and in the circumstances of the case, whether the addition of Rs.4,00,000 made by the assessing officer towards unexplained capital in Balaji Developers is beyond the scope of additions that can be made in an assessment u/s 143(3) r.w.s. 153A of the Income Tax Act, 1961."

After hearing both the sides, the additional ground raised by the assessee is admitted. During the appeal the Ld. A.R. argued that return of income in this case for the assessment year was filed on 29.10.2007 and the time limit for issue of notice u/s 143(2) of the Act was barred by limitation, hence, the assessment is a completed assessment and as per the judicial precedents, in case of completed assessments, the assessing officer is not permitted to make the addition without the incriminating material. The assessee further

contended that as per section 153A of the Act, de-novo assessment can be made only in respect of assessment year for which the assessment proceedings has been abated and that in respect of assessment years for which the assessment had already been completed, no additions can be made u/s 153A of the Act unless there is an incriminating material found during the course of search. In the instant case, there was no incriminating material found by the A.O. with regard to the addition made in the year under consideration. The addition was made purely on the basis of the information available in the assessment records for which the provisions of section 153A of the Act is not applicable.

6. On the other hand, the Ld. D.R. supported the orders of AO.

7. We have heard both the parties, perused the materials available on record and gone through the orders of the authorities below. A search u/s 132 of the Act was conducted in the assessee's case on 21.01.2011 and assessment in the case of the assessee was completed u/s 143(3) r.w.s. 153A of the Act. In the assessment the assessing officer found from the the return of income that the assessee had introduced cash credits of ₹ 4.00 lakhs as capital in the firm which was

treated as unexplained and added to the returned income. The CIT(A) allowed partial relief and for the balance the assessee is in appeal before us. The assessee contended that as per section 153A of the Act, de-novo assessment can be made only in respect of assessment year for which the assessment proceedings has been abated and that in respect of assessment years for which the assessment had already been completed, no additions can be made u/s 153A of the Act unless there was incriminating material found during the course of search. The assessee relied on the decision of this Tribunal in the case of Mr. P. Rama Raju in ITA Nos.424 to 426/Vizag/2013 dated 31.07.2017, wherein the coordinate bench held that in the case of completed assessments addition is not permissible u/s 153A of the Act without the incriminating material. For ready reference, we extract relevant paragraphs of order of this Tribunal supra in para Nos.10 to 12 which reads as under:

10. We have heard both the parties and perused the materials available on record. In this case, search was conducted on 22.8.2008 and the assessment under the consideration is the A.Y. 2005-06. Time limit for issue of notice u/s 143(2) of the Act is expired on 31.3.2007. Since the period of limitation for issue of notice u/s 143(2) of the Act has been expired, the assessment deemed to have been completed and reached finality. As per the judicial precedents and the ruling of this Tribunal in the case law cited (supra), the coordinate bench held that where the assessment have been reached finality cannot be tinkered with unless there was a seized document indicating undisclosed income or the asset. For ready reference, we extract the relevant para of the order cited (supra):

11. We have heard both the parties, perused the materials available on record and gone through the orders of the authorities below. The only issue that arises for our consideration is whether on the facts and in the circumstances of the case, the A.O. is right in making additions without any seized materials in respect of assessment years for which the assessment proceedings have been concluded as on the date of search. The Ld. A.R. for the assessee, submitted that the issue has been already considered by the coordinate bench of Visakhapatnam ITAT in the case of Sri Hari Prasad Bhararia Vs. DCIT in ITA Nos.435 to 441/Vizag/2014, wherein it has been observed that the A.O. has no jurisdiction to make additions in the absence of any seized materials in the assessments made u/s 143(3) r.w.s. 153A of the Act, for the assessment years which are concluded and no proceedings are pending as on the date of search. The relevant portion of the order is extracted below:

12. We have heard both the parties, perused the materials available on record and gone through the orders of the authorities below. The factual matrix of the case is that there was a search action u/s 132 of the Act. Consequent to the search, the assessee case was centralized and accordingly, notice u/s 153A of the Act was issued requiring assessee to file return for 6 assessment years immediately preceding the assessment year in which search is conducted. The assessee filed returns in response to notice u/s 153A of the Act. The A.O. completed the assessment u/s 143(3) r.w.s. 153A of the Act and made additions towards deemed dividend under the provisions of section 2(22)(e) of the Act. The A.O. was of the opinion that transactions between the assessee and his company is coming within the definition of deemed dividend under the provisions of section 2(22)(e) of the Act. It is the contention of the assessee that the assessment order passed by the A.O. u/s 143(3) r.w.s. 153A of the Act, for the assessment years 2005-06 to 2009-10 is null and void as the A.O. has made additions towards deemed dividend u/s 2(22)(e) of the Act without any incriminating materials. The assessee further contended that as per section 153A of the Act, de-novo assessment can be made only in respect of assessment year for which the assessment proceedings has been abated and that in respect of assessment years for which the assessment had already been completed, no additions can be made u/s 153A of the Act unless there was incriminating material found during the course of search.

13. The A.O. has passed assessment orders u/s 153A of the Act, for all the six assessment years, immediately preceding the year in which the search was conducted. According to the A.O., as per the provisions of section 153A of the Act, there is no limitation or restriction provided in the new procedure of search assessment on the powers of the A.O. for making assessment/re-assessment and the A.O. is not required to confine his assessments on the materials found during the course of search as was the case in the old procedure of block assessments. It is the contention of the assessee that the A.O.

cannot disturb the completed assessment unless there was a seized material. The assessee further contended that where assessments are not pending as on the date of search and time limit for issue of notice u/s 143(2) of the Act has been expired, irrespective of the fact that those assessments have been completed u/s 143(1) or 143(3) of the Act, then the A.O. has no power to re-assess the income of those completed assessment years. We find force in the arguments of the assessee, for the reason that the coordinate bench of this Tribunal in ITA Nos.300 to 305/Vizag/2012, in case of L. Suryakantham Vs. ACIT, has considered similar issue and held that the A.O. had no jurisdiction to make additions u/s 153A of the Act, for the assessments which are not pending as on the date of search and also the time limit for issue of notice u/s 143(2) of the Act has been expired. The relevant portion of the order is extracted below:

19. We have heard both the parties, perused the materials available on record and gone through the orders of the authorities below. The factual matrix of the case is that there was a search action u/s 132 of the Act. During the course of search, incriminating documents found reveals that the assessee has inflated labour charges for the assessment years 2008-09 & 2009-10. Based on the documents found during search, the assessee has accepted that he has inflated 10% labour charges and which is common in this line of business. Consequent to search action u/s 132 of the Act, the assessee case has been centralized and accordingly fresh assessment proceedings have been initiated by issuing notice u/s 153A/153C of the Act for the six assessment years immediately preceding the assessment year in which search was conducted. The assessee has filed revised returns in response to notice u/s 153A of the Act and admitted the additional income disclosed during the course of search. The case has been selected for scrutiny. During the course of assessment proceedings, the assessee was asked to produce books of accounts and relevant bills & vouchers in support of expenditure claimed. In response, the assessee filed written submission and stated that the books of accounts are not available and hence cannot be furnished. Therefore, the A.O. issued a show cause notice and asked to explain why the net profit from the business shall not be estimated. In response to show cause notice, the assessee has filed a written reply and contended that the income for the assessment year 2004-05, 2005-06 and 2007-08 cannot be tinkered with, as there was no incriminating material found during the course of search for the above assessment years and as such no additions can be made to the returned income. It is further submitted that as per sec. 153A of the Act, de-novo assessment can be made only in respect of the assessment year for which the assessment proceedings had been abated and that in respect of assessment years for which the assessment had already been

reached a finality, such assessment could not be made u/s 153A of the Act unless there was seized materials.

20. *The A.O. has passed reassessment orders u/s 153A/153C of the Act for all the six assessment years immediately preceding the year in which search was conducted. According to the A.O., as per the provisions of section 153A of the Act, there is no limitation or restriction provided in the new procedure of search assessments on the powers of A.O. for making assessment/reassessment and the A.O. is not required to confine his assessments on the material found during the course of search as was the case in the old procedure of block assessments. The new procedure of block assessment was explained by way of provisions of section 153A of the Act. As per section 153A of the Act, the A.O. shall assess or reassess the total income of the specified six assessment years irrespective of the fact that the assessment of the said years were completed or pending as on the date of search. Therefore, the A.O. has reassessed the income of six assessment years and recomputed the profits afresh after considering the relevant facts available on record. It was the contention of the assessee that the A.O. cannot disturb the completed assessments unless there was a seized material. The assessee further contended that where assessments are not pending as on the date of search and time limit for issue of notices u/s 143(2) of the Act has been expired, irrespective of the fact that those assessments have been completed u/s 143(1) or 143(3) of the Act, then the A.O. has no power to reassess the income of those completed assessment years.*

21. *We find force in the arguments of the assessee for the reason that the issue no longer res integra, as the issue has been already decided by the ITAT, special bench and held that where the assessments are not pending as on the date of search, the A.O. loses jurisdiction u/s 153A of the Act to reassess the income of those completed assessments. Though the provisions of section 153A of the Act does not specify abated and completed assessments, the natural meaning assigned to it should be given to interpret the provisions in such a way that which shall not cause undue hardship to the tax payers. The provisions of section 153A of the Act explained the procedure of assessments, abated assessments and the manner in which the assessment should be framed, which was further supported by circular no.7 of 2003 issued by the CBDT. When the law has explained the position of abated assessments, then the same way the completed assessment should be treated so as to understand that those assessments are reached finality and which cannot be tinkered with unless there was a seized document. Therefore, we are of the considered opinion that where search is initiated, all pending assessments are merge into one and only one assessment for*

each assessment year shall be made separately on the basis of findings of search and other material existing or brought on record by the A.O. In respect of non abated or completed assessments, the assessment will be made on the basis of books of accounts or other relevant documents found during the course of search, but not produced in the course of original assessment.

22. *In the present case on hand, on perusal of the document available on record, we find that the assessment for the assessment year 2004-05 to 2007-08 were not pending as on the date of search. The fact that the assessment has been completed u/s 143(1) & 143(3) of the Act are not material. The time limit for issue of notice u/s 143(2) of the Act has been expired. On further verification of the documents available on record, we find that there was no incriminating documents found during the course of search in respect of assessment year 2004-05 to 2007-08. Therefore, we are of the opinion that the A.O. was not correct in reassessing the total income of the assessment year 2004-05 to 2007-08 in the absence of any seized materials. Accordingly, we direct the A.O. to delete the additions made for the assessment year 2004-05, 2005-06 & 2007-08.*

23. *It is pertinent to discuss herein the case laws relied upon by the assessee. The assessee has relied upon the ITAT, special bench decision in the case of All Cargo Global Logistics Ltd. Vs. DCIT (2012) 137 ITD 287. The coordinate bench of this Tribunal, while deciding the issue in favour of the assessee held as under:*

"In assessments that are abated, the AO retains the original jurisdiction as well as jurisdiction conferred on him u/s 153A for which assessments shall be made for each of the six assessment years separately. In other cases, in addition to the income that has already been assessed, the assessment u/s 153A will be made on the basis of incriminating material, which in the context of relevant provisions means – (i) books of account, other documents, found in the course of search but not produced in the course of original assessment, and (ii) undisclosed income or property discovered in the course of search."

24. *The assessee relied upon, A.P. High Court decision in the case of CIT Vs. M/s. AMR India Ltd. in ITTA No.354 of 2014 dated 12.6.2014. The Hon'ble High Court held that the A.O. has no jurisdiction to re-agitate the assessments which were already completed and subsiding. The relevant portion is extracted below:*

"We have heard Sri J.V. Prasad, learned counsel for the appellant, and gone through the impugned judgement and order of the learned Tribunal.

It appears that the learned Tribunal found on fact that after completion of assessment proceedings and after reaching finality thereon, the Assessing Officer tried to reagitate the assessments. According to us, the learned Tribunal has rightly held that the Assessing Officer has no jurisdiction to reagitate the assessments which were already completed and subsisting. We therefore do not find any element of law to be decided in this appeal.

Hence, the appeal is dismissed. There will be no order as to costs."

25. *The assessee has relied upon the coordinate bench decision of ITAT, Visakhapatnam in the case of A.T. Rayudu in ITA No.373 to 379/Vizag/2014. The coordinate bench, under similar circumstances held the issue in favour of the assessee. The relevant portion is reproduced hereunder:*

"22. In this regard, it is also pertinent to refer to the following observations made by the Special bench in the case of All Cargo Global logistics Ltd (supra):-

"57 (f) In the case of Parashuram Pottery works co. Ltd Vs. ITO (106 JTR 57)(SC), it has been mentioned in the last paragraph of the judgment that the court has to bear in mind that the policy of law is that there must be a point of finality in all legal proceedings, that stale issues should not be reactivated beyond a particular stage and that lapse of time must induce repose in and set at rest judicial and quasi judicial controversies as it must in other spheres of human activity. Our decision is in consonance with this observation".

The decision rendered by the Special bench that the assessing officer can make additions in the case of concluded assessments on the basis of incriminating materials is also based upon the decision rendered by Honble supreme Court in the case of Parashuram Pottery works Co. Ltd (supra).

23. *We have earlier noticed that the Hon'ble jurisdictional Andhra Pradesh High Court has also upheld by the orders passed by the Tribunal by following the decision rendered by the Special bench in the case of All Cargo Global logistics Ltd (supra) in the following cases:*

- (a) *Sree Lalitha Constructions (JITA No 368 of 2014)*
- (b) *M/s. Hyderabad House Pvt Ltd (ITTA No.266 of 2013)*
- (c) *M/s. AMR India ltd (FITA No.357 /v/2014)*

Further we agree with the contentions of the assessee that the

decision rendered by the jurisdictional High Court in the case of Gopal Das Bhadraka (supra) have been rendered on the facts prevailing in those cases, since the issue relating to concluded assessments and pending assessments was not before the Hon'ble Andhra Pradesh High Court. On the contrary, the above said three decisions of the jurisdictional High Court comes to the support of the assessee's contentions with regard to the legal proposition agitated before us, besides the decisions rendered by various other High Courts. Accordingly, we are of the view that the scope of enquiry in the case of unabated assessments, i.e., the assessment years in which proceedings are not pending, is that the undisclosed income should be ascertained only on the basis of materials found during the course of search. If no incriminating material showing any undisclosed income was found in the case of concluded proceedings, then the question of making any addition does not arise. In that case, the assessing officer should complete the assessment of those years by determining the very same total income that was assessed in the earlier proceeding.

24. In view of the above, we are unable to agree with the contentions of Ld Standing Counsel that the assessing officer would get unfettered powers in the case of unabated assessments, once they were reopened u/s 153A of the Act. In our view, in the case of unabated assessments, the total income should be determined by the assessing officer by combining the income already assessed/disclosed in the return of income and the undisclosed income, if any, found during the course of search proceeding. Even otherwise, it is settled proposition of law that the assessee is entitled to take support of the decision in his favour, when two contradictory views have been expressed by the High Courts. In the instant case the Hon'ble jurisdictional High Court comes to the support of the assessee in respect of the legal proposition in addition to the decision rendered by the Hon'ble Bombay High Court. Accordingly, we find merit in the contentions of the assessee on the legal issue."

26. Considering the facts and circumstances of the case and also respectfully following the coordinate bench decision in the case of All Cargo Logistics Pvt. Ltd. (supra), we are of the opinion that the A.O. has made reassessment u/s 153A/153C of the Act on the basis of information/material available in the return of income, without referring to any seized material. Therefore, following the special bench decision (supra) we hold that the A.O. had no jurisdiction to make additions u/s 153A of the Act for the assessments which are not pending as on the date of search. In this case, the search was conducted on 14.7.2009. The assessment for the assessment years 2004-05 to 2007-08, were

not pending as on the date of search. The time limit for issue of notice under sec. 143(2) has been expired. Therefore, the A.O. has no jurisdiction to reassess the income for the assessment year 2004-05 to 2007-08 in the absence of any incriminating materials. Hence, we delete the additions made by the A.O. for the assessment year 2004-05, 2005-06 & 2007-08. Accordingly, the ground raised by the assessee is allowed.

14. *In this view of the matter and considering facts and circumstances of this case and also respectfully following the decision of co-ordinate bench of Visakhapatnam, in the case of L. Suryakantham Vs. ACIT, in ITA Nos.300 to 305/Vizag/2012, we are of the view that the A.O. has made reassessment u/s 153A/153C of the Act, on the basis of information/material available in the return of income, without referring to any seized material. Therefore, following the special bench decision (supra) we hold that the A.O. had no jurisdiction to make additions u/s 153A of the Act, for the assessments which are not pending as on the date of search. The assessment for the assessment years 2005-06 to 2009-10 were not pending as on the date of search. The time limit for issue of notice under sec. 143(2) has been expired. Therefore, the A.O. has no jurisdiction to reassess the income for the assessment year 2005-06 to 2009-10 in the absence of any incriminating materials. The CIT(A) has rightly deleted the additions. We do not see any reason to interfere with the order of CIT(A). Hence, we inclined to uphold CIT(A) order and direct the A.O. to delete the additions made towards deemed dividend for the assessment year 2005-06 to 2009-10.*

12. *In this case, search was taken place on 24.7.2008. As on the date of search, the assessments for the assessment years 2004-05 & 2005-06 are already concluded and there is no pending proceeding for those assessment years. The time limit for issue of notice u/s 143(2) of the Act, for the assessment years 2004-05 & 2005-06 has been expired. The A.O. made additions towards deemed dividend u/s 2(22)(e) of the Act without any incriminating materials and also based on the books of accounts and financial statements, which were already part of regular return of income filed by the assessee u/s 139(1) of the Act, for those assessment years. Therefore, considering the facts and circumstances of the case and also respectfully following the decision of coordinate bench of ITAT, Visakhapatnam in the case of Sri Hari Prasad Bhararia Vs. DCIT (supra), we are of the view that the A.O. has no jurisdiction to make additions in respect of concluded assessments in the absence of any incriminating materials found during the course of search. In this case, undoubtedly the A.O. has made additions towards deemed dividend on the basis of financial statements filed by the assessee along with regular return of income without any material found during the course of search. Therefore, we direct the A.O. to delete additions made towards deemed dividend u/s 2(22)(e) of the Act for the assessment years 2004-05 & 2005-06.*

11. *The similar issue has been considered by the Hon'ble ITAT Kolkata bench in the case of Smt. Yamini Agarwal Vs. DCIT (Central Circle)-3, Kolkata reported in 83 Taxman.com 209 after considering the decision of special bench ruling in the case of All Cargo Logistics and the decision of Hon'ble Karnataka High Court in the case of Canara Housing and the Bombay High Court decision in the case of Anil Kumar Bhatia expressed a view that in respect of assessments completed prior to the date of search the scope of proceedings u/s 153A of the Act has to be confined only to the material found in the course of search. For the sake of convenience, we extract the relevant para-25 & 26 of the cited order.*

25. *We therefore hold that the scope of the proceedings u/s.153A in respect of assessment year for which assessment have already been concluded and which do not abate u/s.153A of the Act, that the assessment will have to be confined to only incriminating material found as a result of search. The next aspect to be considered is as to when returns of income filed u/s.139 of the Act are shown to have been accepted without an intimation u/s.143(1) of the Act or without any notice issued u/s.143(2) of the Act within the time limit contemplated by the proviso thereto, can be said to be assessment proceedings concluded that have not abated u/s.153A of the Act. Section 153A of the Act, uses the expressing "pending assessment or reassessment". When a return is filed and when neither an acknowledgement or intimation u/s.143(1) of the Act is issued nor a notice u/s.143(2) of the Act is issued within the time limit laid down in the proviso to Sec.143(2) of the Act, the proceedings initiated by filing the return are closed. In the present case, the period for issuing the notice u/s 143(2) elapsed. Therefore the process has attained the finality which can only be assailed u/s 148 or 263 of the Act. It can thus be concluded that making of an addition in an assessment under section 153A of the Act, without the backing of incriminating material, is unsustainable even in a case where the original assessment on the date of search stood completed by absence of issue of intimation under section 143(1) of the Act or by not issuing notice u/s.143(2) of the Act within the time limit laid down in the proviso to Sec.143(2) of the Act, results in an assessment proceedings and where such assessment proceedings are completed prior to the date of search then they do not abate in terms of the Second Proviso to section 153A(1) of the Act. The decision of the ITAT Kolkata Bench rendered in the case of Shri Bishwanath Garodia (supra) on identical facts of the case as that of the Assessee in the present case, clearly supports our conclusions as above.*

26. *In the light of the discussion above, our conclusion is that in the present case, the issue dealt with by the AO in the assessment order u/s.153A of the Act, could not and ought not to have been examined by the AO in the assessment proceedings u/s.153A of the Act as the said issue stood concluded with the assessee's return of income being accepted prior to the date of search and no notice having been issued u/s.143(2) of the Act within the time limit laid down in that section. Such*

assessment did not abate on the date of search which took place on 28.3.2008. In respect of assessments completed prior to the date of search that have not abated, the scope of proceedings u/s.153A of the Act has to be confined only to material found in the course of search. Since no material whatsoever was found in the course of search, the additions made by the AO in the order of assessment for both the Assessment years could not have been subject matter of proceedings u/s.153A of the Act. Consequently, the said various additions made in the orders of Assessment ought not to have or could not be made by the AO. Gr.No.1 raised by the Assessee in both the appeals are accordingly allowed.

12. Respectfully following the decision of this coordinate bench in the case cited (supra) and the decision of Hon'ble ITAT Kolkata bench, we hold that the addition of Rs.2,50,000/- is squarely covered by the above case laws in favour of the assessee and the same is deleted. The appeal of the assessee is allowed on this ground.

8. In the instant case the assessee had filed the return of income on 29/10/2007 and the time limit for issue of notice u/s 143(2) got expired by the time search conducted in the case of the assessee, hence the assessment held to be completed and facts of the assessee's case is squarely covered by the case laws referred above. Therefore respectfully following the view taken by this Tribunal in the case laws cited (supra) we set aside the order of the Ld. CIT(A) and allow the appeal of the assessee.

9. In the result, the appeal filed by the assessee in ITA No.265/Vizag/2017 is allowed.

ITA 266/Vizag/2017 (A.Y. 2009-10):

10. During the course of search in the case of the assessee, photo copy of sale agreement signed by Sri Y.Venkata Narayana, Sri Y.Venkata Koteswara Rao and Sri Y. Venkata Mohan Rao dated 20.8.2008 for sale of property at Piduguralla admeasuring 0.29 cents land for a consideration of Rs.84,42,219/- @ Rs.2,91,111/- per cent was found and seized as page No.49 & 50 of annexure A/BYR/01 dated 21.1.2011. As per the agreement, a sum of Rs.20 lakhs was stated to be paid in cash and the balance amount of Rs.64,42,219/- was payable by the assessee on or before 30.9.2008. The vendor is required to register the land in favour of the purchaser(assessee) or the nominee of the assessee on full payment. The A.O. observed that the said land was subsequently registered in the names of B. Hymavathi, W/o assessee extent of 317 Sqyds. valued at Rs.4,38,000/- on 23.10.2008, B. Satyanarayana extent 141.11 Sq.yds. for a sum of Rs.1,51,000/- on 25.10.2008 and Sri Yella Rao a piece of land admeasuring 473 sq.yds. valued at Rs.4,99,000/- on 15.10.2008 and 400 sq.yds. of land of Rs.4,99,000/- on 13.10.2008 in favour of the assessee in four parts. The four pieces of the land was registered in favour of the assessee and his nominees of the assessee for a consideration of Rs.15,80,000/- as per the registered documents. During the assessment proceedings, the assessee denied having signed any agreement and argued that the

seized paper was a photo copy of the document which is not a genuine one and there was no signature of the assessee on the said document and submitted that no such extra consideration was passed on to the sellers of the land. Though the assessee stated that he has purchased the land, the sale consideration was paid as per the registered sale deed and denied having executed the agreement. The A.O. did not convince with the explanation of the assessee and held that the circumstantial evidences establish the genuineness of the sale agreement and believed the sale agreement as genuine and extra consideration was passed on the to the sellers. Accordingly, assessed the entire sale consideration recorded in the sale agreement as income and reduced the registered sale consideration from the total consideration as per the sale agreement and the balance amount of Rs.68,58,219/- was brought to tax u/s 69 of the Act.

11. Aggrieved by the order of the A.O., the assessee went on appeal before the CIT(A). The assessee's contention before the Ld.CIT(A) was that the agreement of sale has no relevance to the final sale deed and submitted that the final consideration was as per the sale deed. The Ld.CIT(A) has not accepted the argument of the assessee being the agreement is a contemporaneous evidence with reference to the

transaction recorded in the agreement of sale. Further, the CIT(A) relied on the corroborative evidence brought by the A.O., wherein it was confirmed that the brother of the assessee had purchased stamp paper on 19.8.2008 a day prior to the execution of sale agreement. Accordingly, held that the agreement of sale is a document precedent to the final sale deed and contents appearing in the sale agreement are having bearing on the final sale deed executed on various dates, accordingly confirmed the addition made by the A.O. treating the difference amount of Rs.68,55,219/- as undisclosed income.

12. Aggrieved by the order of the CIT(A), the assessee is in appeal before this Tribunal. During the appeal hearing, the Ld. A.R. argued that the document seized by the department is a photocopy of the document which does not bear the signature of the assessee. No sale agreement was executed by the assessee with the sellers of the land in this transaction. No extra consideration was paid for purchase of land. The actual payment made by the assessee and his family members was recorded in the sale deeds, hence the same should be taken as final consideration. The Ld. A.R. argued that photocopy of the agreement cannot form basis for addition. The agreement does not bear the signature of the assessee and the assessee has denied having made

any excess payment. The Ld AR further argued that the A.O. has not made any enquiries with the vendors to establish the actual payment and failed to bring on record any material to controvert the facts stated in the sale deed. The sale deeds are registered sale deeds and the consideration mentioned therein cannot be ignored. The Ld. A.R. relied on the judgement of Hon'ble A.P. High Court in the case of CIT-IV Vs. R. Nalini Devi vide order dated 10.7.2013 in ITA No.232 of 2013, wherein Hon'ble High Court held that photocopy of agreement may not be the material to rely on. Further, it was held that the agreement of sale loses its force, the moment registered sale deed is executed. The Ld AR requested to set aside the orders of the CIT(A) and allow the appeal of the assessee.

13. On the other hand, the Ld. D.R. argued that the sale agreement was found in the premises of the assessee and as per section 292C of the Act, the burden is on the assessee to prove that the contents are not true. Section 292 of the Act lays presumption as to assets, books of accounts, etc. found during the course of survey or search presumed to be belonging to the assessee. In this case, there was a photocopy of agreement available according to which the assessee had agreed for payment of extra consideration for purchase of the property and paid a

sum of Rs.20 lakhs and the property was registered subsequently in the names of the assessee as well as the family members of the assessee. Hence, the contents of the sale agreement as well as the sale deeds clearly matching without giving any scope for suspicion. Therefore, as per the presumption u/s 292C of the Act and as per the evidence found during the course of search establish that the assessee had made payments of Rs.68,55,219/- over and above the sale deed for purchase of site as per the agreement reached by the assessee. Hence, argued that the order of the CIT(A) does not suffer from any errors which require to be upheld.

14. We have heard both the parties, perused the materials available on record and gone through the orders of the authorities below. During the course of search in the premises of the assessee, photo agreement dated 20.8.2008 was found and seized marked as Annexure A/BYR/01. The original agreement was not available. As per the agreement, the assessee had made the payment of Rs.20 lakhs and balance amount required to be paid on or before 30.9.2009 for purchase of 0.29 cents of land @ Rs.2,91,111/- per cent. The agreement does not bear the signature of assessee. The agreement was signed by the vendors of the land but not by the buyer i.e. the assessee. It appear that

authorized officer has not recorded any statement during the search on the contents of the agreement . The assessing officer has recorded the statement from stamp vendors, wherein he has stated that the stamp paper was sold to Bhavanasi Anjaneyulu one day before the date of agreement i.e. 19.8.2008. The A.O. relying on the statement recorded from the stamp vendor and the photocopy of sale agreement held that the sale agreement was genuine and accordingly brought to tax the difference amount. However, it has to be noted that the sale agreement was a photocopy and was unsigned. The assessing officer has not recorded the statements from the vendors of the land with regard to the actual consideration for sale of the land. Though section 292C of the Act places presumption with regard to the ownership of the document, the presumption u/s 292C of the Act is rebuttable. The presumption as envisaged in section 292C is limited to the correctness of the documents found at the time of search or survey, but that presumption has not been extended by the statute to presume an amount to be the income of the assessee. Once the assessee denies the document and it does not bear the signature burden shifts to the department to establish that the contents of the document are true. In this case original document was not available and on the basis of the photocopy of the document and the statement of stamp vendor, both

A.O. and the CIT(A) held that the transaction was genuine. However, neither the A.O. nor the CIT(A) brought any evidence to establish that the assessee has passed on the extra consideration over and above the registered sale deeds to the vendors. Without any evidence to establish that there was a case for passing on the extra consideration, the consideration recorded in the sale deeds cannot be ignored and it is for the A.O. to establish the fact that the consideration recorded in the sale deed is incorrect. In the absence of the signature of the purchaser, the agreement cannot be held to be a valid agreement. There should be an offer and acceptance for a valid agreement. Though the photocopy of the agreement shows that there was an offer from the vendors in the absence of signature of the assessee there was no acceptance from the buyer. Hence, the document found during the course of search cannot be treated as valid agreement. Hon'ble A.P. High Court in the case of R. Nalini Devi Vs. CIT in ITA No.232 of 2013 dated 10.7.2013 held that unsigned photocopy of the agreement for purchase of property cannot be a material to rely on when the registered sale deed has been produced. For ready reference, we extract relevant paragraph of the judgement of Hon'ble A.P. High Court, which reads as under:

"We have heard the learned counsel for the appellant and gone through the impugned judgement and order of the learned Tribunal.

It appears, the Assessing Officer had relied on a photocopy of an unsigned sale agreement in order to find that consideration amount has been paid at Rs.1,68,00,000/-. Therefore, this amount was not disclosed. The learned Tribunal has correctly concluded that unsigned photocopy of the agreement for purchase of the property cannot be a material to rely on, when the registered sale deed has been produced and the same shows that the property was purchased at a price of Rs.23,50,000/-. This registered sale deed was disclosed at the time of original assessment. According to us, the agreement of sale loses its force, the moment registered sale deed is executed. If the property has been purchased at a higher price than that of mentioned in the purchase deed, then the onus is on the Assessing Officer to establish that, as has been rightly concluded by the Tribunal on this issue. Moreover, photocopy of the unsigned agreement has got no evidentiary value. The Assessing Officer has done a guess work while coming to the conclusion that the price of the property is more than mentioned in the sale deed. There must be some material and basis to conclude that the purchase has been made at an under valuation."

15. In the instant case, the document found was photocopy of the sale agreement, which was not signed by the buyer. There was no evidence to establish that the extra consideration was passed on for purchase of the property. The assessee had produced the sale deeds evidencing the payment of Rs.15,87,000/- for registering the property in the names of himself and the family members. Therefore, Hon'ble A.P. High Court judgement is squarely applicable to the case of the assessee. Respectfully following the judgement of Hon'ble jurisdictional High court we hold that there is no case for making the addition of Rs.68,59,219/-. Accordingly, we set aside the order of the CIT(A) and allow the appeal of the assessee on this ground.

16. Ground No.3 is related to the addition of Rs.1,50,000/-. During the assessment proceedings, the A.O. found that the assessee had offered a sum of Rs.5 lakhs as additional income towards the loan given to Shri Balaji Reddy on 16.7.2009 and the loan was bearing the interest of 36% p.a. Though assessee has admitted the additional income of Rs.12 lakhs, the assessee did not disclose interest thereon. Therefore, the A.O. assessed the interest of Rs.1,50,000/- as unaccounted income.

17. The Ld. CIT(A) confirmed the addition holding that, since the assessee had admitted the principal amount, the interest also required to be added by the A.O.

18. Aggrieved by the order of the A.O., the assessee is in appeal before this Tribunal. During the appeal hearing, the Id. A.R. argued that the assessee had admitted additional income of Rs.12 lakhs in the return of income filed consequent to search and addition of Rs.1,50,000/- being the generation of income required to be telescoped from the additional income admitted by the assessee. The original return of income was filed admitting income of Rs.3,62,950/- and the revised return of income was filed consequent to search admitting the income of Rs.15,62,950/-. The A.O. has made various additions

separately wherever such investments were found to have not been explained. The A.R. argued that since the A.O. has already made additions towards unexplained investment separately, no addition can be made for unaccounted income. The addition, if any gets telescoped in the additional income admitted by the assessee and also made by the A.O. Therefore, requested to delete the addition.

19. On the other hand, the Id. D.R. vehemently supported the orders of the lower authorities.

20. We have heard both the parties, perused the materials available on record and gone through the orders of the authorities below. The assessee has admitted additional income of Rs.12 lakhs and filed the return of income. The A.O. made the additions with regard to the unexplained investments independently. The interest income is a source for generation of income. Both the generation of income as well as the investment cannot be made addition, which amounts to double taxation of the same amount. Since the assessee had already admitted additional income of Rs.12 lakhs for which benefit application of funds was not given by the A.O., towards investment, hence we hold that the

assessee is entitled for the telescopic benefit, accordingly, we set aside the orders of the Ld.CIT(A) and allow the appeal of the assessee.

21. In the result, the appeal of the assessee in ITA No.266/Vizag/2017 is allowed.

ITA No.267/Vizag/2017 A.Y. (2010-11):

22. This appeal filed by the assessee is related to the addition of Rs.1,00,000/- relating to introduction of capital in the capital account of Balalji builders in which the assessee is a partner.

During the appeal hearing, the Ld. A.R. of the assessee has not pressed this appeal. Since the appeal is not pressed by the Ld. A.R., the appeal filed by the assessee is dismissed being not pressed.

ITA No.268/Vizag/2017 & ITA No.351/Vizag/2017(A.Y. 2011-12):

23. During the course of search, seized material A/BYR/01 found and seized from the residence of the assessee contains the receipts in the form of counterfoils for Rs.3 lakhs, Rs.6 lakhs, Rs.2 lakhs and Rs.1.64 crores acknowledged by Shri Manideep aggregating to Rs.1,75,00,000/-. The A.O. presumed that the assessee has given said money to Shri Manideep and further amount of Rs.35,000/- was also deposited in Manideep's account. Shri Manideep is an employee of Shri

Balaji Developers where the assessee is a partner and he was introduced to the bank by M/s. Balaji Developers. Since the loose papers were found and seized from the residence of the assessee, the A.O. placed reliance on section 292C of the Act and accordingly assessed Rs.1,75,35,000/- as unaccounted income in the hands of the assessee.

24. Aggrieved by the order of the A.O., the assessee went on appeal before the CIT(A) and the Ld. CIT(A) deleted the addition of Rs.1,69,35,000/- and confirmed the remaining amount of Rs.6,00,000/-. The revenue has filed the appeal against the deletion of the addition of Rs.1,69,00,00/- and the assessee is on appeal for the remaining amount of Rs.6 lakhs. During the appeal hearing, the Id. D.R. argued that section 292C of the Act places presumption of books of accounts, assets found during the course of survey or search belonging to the assessee. During the course of search, the counter foils were found acknowledging the receipt of Rs.1,75,00,000/- by Manideep and it was established that Manideep is well known to the assessee and he is the employee in M/s Balaji builders. Hence argued that the assessee has not discharged his burden and requested to confirm the addition of Rs.1.69 crores.

25. On the other hand, the Id. A.R. argued that the documents found during the course of search were dumb documents and not related to the assessee. The counter foils are undated and there was no signature of the assessee in any of the receipts. With regard to the receipt of Rs.6 lakhs there was only initial of some person which cannot be identified. The assessee has clearly disowned the documents and the A.O. did not make any enquiries to unravel the truth. The Id A.R further argued that the A.O. has made the contradictory observations in his order. On one hand, he observed that Shri Manideep has no financial capacity to receive a loan of Rs.1,75,00,000/- as he is only a store keeper and on the other hand, the A.O. presumed that the assessee had extended advance to Shri Manideep. Thus, on the facts addition is not sustainable. The assessee relied on the order of the Hon'ble jurisdictional High Court in the case of CIT Vs. Hallmark Constructions, wherein the Hon'ble High Court held that the addition cannot be made on the basis of the dumb document. The assessee also relied on the decision of Hon'ble Delhi High Court in the case of CIT Vs. Vivek Aggarwal 92 CCH 51. Hence, requested to delete the addition confirmed by the Ld. CIT(A).

26. We have heard both the parties, perused the materials available on record and gone through the orders of the authorities below. It is the case of the revenue that loose sheets evidencing the receipt of Rs.1,75,00,000/- was found and seized from the possession of the assessee. Therefore, as per the provision of section 292C of the Act, the A.O. presumed that the assessee had made the payment to Manideep who had acknowledged the receipt, and required to be made addition in the hands of the assessee.

26.1 On the other hand, the assessee's case is that the assessee had not made any payment to Mr. Manideep though the loose sheets were found in his possession he denied having made any payment. The details of name of the person who received the said sum is available on the counter foils, hence argued that its burden on the department to elicit the truth and tax the sums on correct person. The assessee had furnished the copies of the receipts found during the course of search, which was placed on the page Nos.9 to 12 of the paper book. Except for a sum of Rs.6 lakhs, there was no signature of the payer, only recipient has signed the counterfoils. There was no date and the name of the person from whom the payment was received and purpose of the payment. As per the information available from the assessment

record, Shri Manideep is an employee of M/s. Balaji Developers in which the assessee is a partner. The assessee contended that the said loose sheets were left by somebody in his premises and it does not pertain to him. It is a fact that the purpose and date was not mentioned on the papers. Only in one paper, signature of both the parties was found. However, the assessee had denied that it was his signature. Without the date and purpose of the amount and name of the payer the document cannot be treated as a valid evidence. The department has neither recorded the statement on the day of search nor recorded the statement from Manideep regarding the contents to the document to elicit the truth. The A.O. should have recorded the statement from Shri Manideep to find out the truth. Since the document bear the signature of Shri Manideep, merely because of the loose sheets were found in the premises of the assessee, it cannot be presumed that the assessee had made the payment without any corroborative evidence. The purpose of payment, the date of payment, name of the person who made the payment required to be collected by the A.O. before coming to a conclusion that the assessee had made the payment to Shri Manideep. The presumption as envisaged in section 292C is limited to the correctness of the documents found at the time of search or survey, but that presumption has not been extended by the statute to presume an

amount to be the income of the assessee. It appears that the A.O. has not made any enquiries with Shri Manideep and in the absence of any of the details such as date and signature, the document is a dumb document, which cannot be made the basis for making the addition as held by Hon'ble jurisdictional High Court in the case of Hallmark Constructions cited (supra) relied upon by the assessee. Hon'ble High Court in the case of cited (supra) held that no addition could be made on the basis of the dumb document. Similarly, Hon'ble Delhi High Court relied upon by the assessee in the case of CIT Vs. Vivek Aggarwal held that addition made on the basis of undated document is unsustainable. On the facts of the assessee's case, the decision of Hon'ble jurisdictional High Court and the Hon'ble Delhi High Court is squarely applicable. In the instant case, the loose sheets does not bear the signature of the assessee and there was no date and no material is brought on record to establish that the assessee has made the payment to Shri Manideep, therefore, we delete the entire addition made by the A.O. of Rs.1,75,00,000/- and allow the appeal of the assessee and dismiss the revenue's ground on this issue.

28. In the result, the appeal of the assessee on this ground is allowed and appeal of the revenue is dismissed.

29. Ground No.3 is related to the addition of Rs.12,29,625/- on account of unaccounted investment in land at Gurajala. During the assessment proceedings, the A.O. made the addition of Rs.12,29,625/- in respect of loose sheets found and seized as page No.54 in A/BYR/01. During this course of search, a loose sheet was found marked as Annexure A/BYR/54 dated 15.12.2010 which bears the amount of Rs.49,18,500/-. The loose sheet depicts the position as on 15.12.2010 and shows a sum of Rs.49,18,850/- as investment and also shows 4 persons one of whom is the assessee as the persons contributing the investment. During the assessment proceedings, the assessee explained that the loose sheet was prepared by the site engineer which contain proposed investment and the project to be taken up on a piece of land purchased by the assessee and the 3 others. The A.O. did not accept the explanation of the assessee and going by the contents of the loose sheet, the A.O. presumed that a sum of Rs.49,18,500/- was investment made and worked out the share of the assessee @ 1/4th, and accordingly made the addition of Rs.12,29,625/-.

30. The assessee went on appeal before the CIT(A) and the Ld. CIT(A) confirmed the addition made by the A.O.

31. Aggrieved by the order of the AO the assessee is in appeal before us. During the appeal hearing, the assessee submitted that the loose sheet is unsigned and does not contain any dates of incurring the expenditure alleged to have been paid. The assessee has produced the site engineer before the A.O. who has written the loose sheet. The Ld. AR argued that the entries in the loose sheet are of only projections and the AO had not made any enquiries with the other co-owners or with the vendors of the land and not brought on record any material to show that the assessee had incurred the expenditure, In the absence of any contradictory material and evidence the Ld.AR is of the view that the A.O. could not have made the additions on presumptions.

32. On the other hand, the Id. D.R. relied on the orders of the lower authorities.

33. We have heard both the parties, perused the materials available on record and gone through the orders of the authorities below. A loose sheet was found during the course of search depicting the position as on 15.12.2010 and shows a sum of Rs.49,18,850/- was the investment. The assessee has identified the contents of the seized

paper was towards the site of 15 ½ cents of land by the side of Sriram Murty Hospital, Gurajala. The assessee stated that it has purchased a site of 15 ½ cents for a sum of Rs.4.00 lacs and denied the contents of the loose sheet. The A.O. has recorded statement from the site engineer in whose writing the loose sheet was written and the site engineer has explained that the amount of Rs.17,21,600/- represented the amount to be invested by the assessee towards the assessee's share in construction and it is not true to state that the assessee had invested the whole amount of Rs.49,18,500/-.

34. The assessee has enclosed the copy of the loose sheet found during the course of search as page No.8 of the paper book. Scrutiny of the loose sheet reveals that it was not an estimation but it was an account copy for purchase of land by 4 persons, the assessee L. Nageswara Rao and 2 others for purchase of agricultural land. It was mentioned in the loose sheet that the cost of the land was Rs.3,07,000/- per cent which works out to Rs.47,66,250/- with other expenses. The total cost was worked out to Rs.49,18,850/- as under;

Particulars	Cost (Rs.)
Land cost 15 ½ x 3,07,500/-	47,66,250/-
Extra expenses	5,000/-
Registration fees	46,100/-
Cash shortage	1,500/-

<i>Commission</i>	<i>1,00,000/-</i>
<i>Total</i>	<i>49,18,850/-</i>

35. From the above there was no mention regarding any project as stated by the assessee. The assessee also accepted that he had purchased the land. The explanation offered by the assessee is appears to be neither convincing nor satisfactory. The CIT(A) has confirmed the addition made by the A.O. holding that the assessee has not denied having purchased the agricultural land. However the assessing officer has neither recoded the statement of the assessee nor the co-owners of the land. There was no date of payment on the loose sheet and the assessing officer did not choose to record the statement from the vendors of the land. Though there is strong suspicion regarding incurring of the expenditure for purchase of land it was not substantiated by the AO with the corroborating evidence. In the earlier paragraphs of this order we have held that the presumption as envisaged in section 292C is limited to the correctness of the documents found at the time of search or survey, but that presumption has not been extended by the statute to presume an amount to be the income of the assessee. Without the date of payment the document is held to be dumb document and the decision of Hon'ble jurisdictional High court order in Hallmark Constructions (Supra) and the decision of

Hon'ble Delhi High court in the case of Vivek Aggarwal is squarely applicable. Therefore, we set a side the order of the Ld.CIT(A) and allowe the appeal of the assessee.

36. In the result, the assessee's appeals in ITA Nos.265, 266 and 268/Vizag/2017 are allowed and ITA No.267/Vizag/2017 is dismissed. The revenue's appeal in ITA No.351/Vizag/2017 is dismissed.

The above order was pronounced in the open court on 19th Jan'18.

Sd/-
(डि.एस. सुन्दर सिंह)

(D.S. SUNDER SINGH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

विशाखापटणम /Visakhapatnam: 19.01.2018

दिनांक /Dated :

VG/SPS

Sd/-

(वी. दुर्गराव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

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

1. अपीलार्थी / The Appellant – Sri Bhavanasi Yella Rao, 19-1089, Prop: B.S. Pulvarisers, Sitarampuram Mines Road, Piduguralla, Guntur-522 413.
2. प्रत्यार्थी / The Respondent – The ACIT, Central Circle, Vijayawada
3. आयकर आयुक्त / The Principal CIT(Central), Visakhapatnam
4. आयकर आयुक्त (अपील) / The CIT (A)-3, Visakhapatnam
5. विभागीय प्रतिनिधि, आय कर अपीलीय अधिकरण, विशाखापटणम/DR, ITAT, Visakhapatnam
6. गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

// True Copy //

Sr. Private Secretary
ITAT, VISAKHAPATNAM

