

आयकर अपीलीय अधिकरण पुणे न्यायपीठ "ए" पुणे में
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री अनिल चतुर्वेदी, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI ANIL CHATURVEDI, AM

आयकर अपील सं. / ITA Nos.142 to 145/PUN/2016
निर्धारण वर्ष / Assessment Years : 2007-08 to 2010-11

The Asst. Commissioner of Income Tax,
Circle-1, Kolhapur

.... अपीलार्थी/Appellant

Vs.

Mahalaxmi Infraprojects Ltd.,
223/3, S-1, B, Malati Towers,
E Ward, Tarabai Park,
Kolhapur

.... प्रत्यर्थी / Respondent

PAN: AADCM2170P

आयकर अपील सं. / ITA Nos.146 & 147/PUN/2016
निर्धारण वर्ष / Assessment Years : 2011-12 & 2012-13

The Asst. Commissioner of Income Tax,
Circle-1, Kolhapur

.... अपीलार्थी/Appellant

Vs.

Mahalaxmi Infraprojects Ltd.,
223/3, S-1, B, Malati Towers,
E Ward, Tarabai Park,
Kolhapur

.... प्रत्यर्थी / Respondent

PAN: AADCM2170P

अपीलार्थी की ओर से / Appellant by : Shri Rajeev Kumar, CIT
प्रत्यर्थी की ओर से / Respondent by : S/Shri Nikhil Pathak and
N.T. Jadhav

सुनवाई की तारीख / Date of Hearing : 10.01.2018	घोषणा की तारीख / Date of Pronouncement: 17.01.2018
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आदेश / ORDER**PER SUSHMA CHOWLA, JM:**

Out of this bunch of six appeals filed by the Revenue, four appeals are against consolidated order of CIT(A), Pune-11, dated 18.11.2015 relating to assessment years 2007-08 to 2010-11 against respective orders passed under section 143(3) r.w.s. 147 of the Income Tax Act 1961 (in short the 'Act'). The other two appeals filed by the Revenue are against separate orders of CIT(A), Pune-11 & CIT(A)-I, Kolhapur, dated 18.11.2015 & 20.11.2015 relating to assessment years 2011-12 & 2012-13 against respective orders passed under section 143(3) of the Act.

2. This bunch of appeals filed by the Revenue relating to same assessee on similar issue were heard together and are being disposed of by this consolidated order for the sake of convenience. The facts and issues in all the appeals are similar. However, in order to adjudicate the issues, we are taking up the appeal in ITA No.142/PUN/2016, relating to assessment year 2007-08. The issue raised in the present appeal is against claim of deduction under section 80IA(4) of the Act on additional income offered on account of purchases of Rs.35,98,460/-.

3. The assessee in ITA No.142/PUN/2016, relating to assessment year 2007-08 has raised the following grounds of appeal:-

1. *Whether on the facts and in the circumstances of the case and in law, the learned CIT(Appeals) erred in allowing deduction u/s.80IA(4) of the Act of Rs.35,98,460/- on the additional income offered on account of purchases.*
2. *Whether on the facts and in the circumstances of the case and in law, the learned CIT(Appeals) erred in holding that the ratio laid down by the Hon'ble Mumbai High Court in the case of CIT Vs. ABG Heavy Industries Ltd. (2010) (322 ITR 323) (Bom) is applicable to the facts and circumstances of assessee's case?*

3. *Whether on the facts and in the circumstances of the case and in law, the CIT(A) erred in holding that the enterprise carrying on the business [of (i) developing or (ii) operating and maintaining or (iii) developing, operating and maintaining] be read cumulative though it was not the issue prevailing in the case of the assessee.*

4. Briefly, in the facts of the case, the assessee for the year under consideration had furnished the return of income declaring total income of Rs.1,26,07,123/- on 31.10.2007. Search and seizure operations were carried out on the premises of assessee on 23.09.2009. In response to notice issued under section 153A of the Act, the assessee filed return of income on 20.07.2010 declaring total income of Rs.1,57,43,879/-. The assessment was finalized under section 143(3) r.w.s. 153A(b) of the Act vide assessment order dated 27.12.2011 at Rs.12,69,30,330/-. The order was rectified under section 154 of the Act on 02.02.2012 and the revised assessed income was Rs.12,08,15,377/-. Survey action under section 133A of the Act was conducted on the business premises of assessee and group cases on 04.01.2013. Statement on oath of Mr. Ravindra Dhondiram Shinde, Managing Director of assessee company and Shri Balwant Patil, Accountant was recorded. During the course of Survey action, purchases made by the assessee from financial year 2005-06 till the date of search were verified. However, purchases amounting to Rs.48,78,977/- from the parties M/s. Manvir Metal Pvt. Ltd. and M/s. B.A. Trading & Co. Pvt. Ltd. amounting to Rs.41,00,611/- were found to be not genuine and on verification during Survey were proved to be bogus. The assessee had declared different amounts against said parties' names in different financial years, which were not supported by adequate documentary evidence. In the absence of any documentary evidence i.e. purchase order, delivery challans, goods received, the Director was asked during the course of Survey action how the said purchases could be proved to be genuine. The assessee after going through the said list of parties and amount

mentioned, admitted that supporting bills were not there nor any supporting evidence of purchase of goods were available. However, since the old records were kept at different sites, he should be given time to collect the evidence. It was also mentioned by him that search action under section 132 of the Act was conducted in 2009 by the Income Tax Department, Kolhapur and both the above companies have disclosed sum of Rs.24.71 crores and Rs.6.29 crores, respectively in the block period on account of inflation of expenses. He asked for set off of said disclosure while estimating the amount of non-genuine purchases. The Assessing Officer noted that the assessee had booked bogus expenses amounting to Rs.89,79,588/- under the head 'Purchase of stilt and cement' for the year under consideration, which was added in his hands. The assessee had sought set off with the disclosure already made and also it was contended that the said income offered in respect of purchases was part of business income and infrastructural activities and was eligible for deduction under section 80IA(4) of the Act.

5. Against the assessment made under section 143(3) r.w.s. 153A(b) of the Act, the CIT(A) allowed substantial relief to the assessee. The Assessing Officer gave effect to the order of CIT(A) vide order dated 06.11.2012 and the balance income was determined at Rs.2,90,66,850/-. The Revenue preferred an appeal before the Tribunal. Meanwhile, the case of assessee was reopened under section 148 of the Act by recording reasons for reopening the assessment. Notice under section 148 of the Act was issued on 28.03.2013. The assessee in response thereto, furnished the return of income declaring total income of Rs.1,12,90,298/- in which additional income of Rs.41,00,611/- was offered and

additional claim of deduction of Rs.35,98,460/- was made under section 80IA(4) of the Act. The case of assessee was taken up for scrutiny.

6. The Assessing Officer noted that the Tribunal had allowed deduction under section 80IA(4) of the Act for assessment year 2003-04 in assessee's own case. However, the appeals for assessment years 2004-05 to 2006-07 were pending before the Tribunal. The Assessing Officer further observed that the Revenue has filed an appeal against the order of Tribunal for assessment year 2003-04 before the Hon'ble Bombay High Court and hence, the claim of deduction under section 80IA(4) of the Act on the entire amount of additional purchases is not allowable in the hands of assessee. The said amount was added to the income of assessee. The Assessing Officer also did not allow said deduction on the profits originally declared by assessee.

7. The CIT(A) observed that the basis for making addition by the Assessing Officer was on the plea that the Director of assessee company had admitted the purchases to be bogus. However, after reading the relevant part of statement of Director, the CIT(A) observed that on plain reading of statement, there is no mention of purchases from M/s. Manvir Metal Pvt. Ltd. nor any clear-cut admission of said purchases being bogus. Mr. Shinde has simply said that some of the purchases were not supported by delivery challans, inspection reports, etc. Further, he asked time to produce evidence and eventually, he stated that he was not able to substantiate all the purchases and in that case, credit may be allowed to him for the disclosure of additional income made during the course of search. The CIT(A) thereafter, referred to letter dated 08.01.2013, which was partly reproduced in the assessment order. The CIT(A) has reproduced

complete letter at pages 8 and 9 of the appellate order and has pointed out that the list of purchases offered as additional income does not include purchases from M/s. Manvir Metal Pvt. Ltd. Thus, there was nothing either in the statement or in the letter to show that assessee had admitted that the purchases from M/s. Manvir Metal Pvt. Ltd. were not genuine and in the letter, the assessee had categorically claimed that the purchases from M/s. Manvir Metal Pvt. Ltd. were absolutely genuine and had been verified and so accepted by the Department during the course of search action. The CIT(A) thus, held that disallowance made by the Assessing Officer relying on statement of Shri Shinde was totally unjustified. He also noted that the assessee had not disclosed any additional income in the return filed in response to notice under section 148 of the Act in respect of purchases from M/s. Manvir Metal Pvt. Ltd. If the Assessing Officer wanted to make any addition on this account, then he should have issued proper show cause notice to the assessee giving an opportunity to substantiate the claim. The CIT(A) thus, held that in the absence of any disclosure being made by the assessee, there was no merit in making any addition on account of purchases from M/s. Manvir Metal Pvt. Ltd. Further, reference was made to the evidences filed by the assessee and verified during the course of search proceedings in respect of purchases from M/s. Manvir Metal Pvt. Ltd. Hence, the addition made by the Assessing Officer was held to be not sustainable and the addition of Rs.1,41,60,277/- was deleted. This decision of the CIT(A) was in respect of assessment year 2006-07. On similar reasoning, the CIT(A) deleted addition of Rs.48,78,977/- made on account of purchases from M/s. Manvir Metal Pvt. Ltd. in assessment year 2007-08 i.e. year under appeal.

8. The next issue raised before the CIT(A) was against the disallowance of claim of deduction under section 80IA(4) of the Act amounting to Rs.35,98,460/-. The CIT(A) noted that in 153A proceedings, additional income was offered and the same was allowed by the CIT(A) i.e. in respect of additional income offered during the course of search. Similar decision was taken by the CIT(A), Kolhapur in the case of Laxmi Civil Engineering Services in appeal No.Kop-186 to 192, order dated 01.06.2015. Following the same, the CIT(A) allowed the claim of assessee. Since the initial claim of eligibility for deduction under section 80IA(4) of the Act as infrastructural developer was decided by the Tribunal in assessee's own case for assessment years 2004-05 and 2005-06 vide order dated 25.08.2015, where the Tribunal had already allowed assessee's appeal in assessment year 2003-04 vide its order dated 06.02.2012. The CIT(A) has reproduced the relevant portion of decision of the Tribunal relating to assessment years 2004-05 and 2005-06 at pages 19 to 21. The CIT(A) vide para 5.3.6 relying on the ratio laid down by the jurisdictional High Court in the case of Sheth Developers reported in 25 taxmann.com 173 (Bom), was of the view that income disclosed during the course of Survey, retains the nature of business income and since it pertains to the same business, against which the assessee was claiming deduction under section 80IA(4) of the Act, hence the assessee is entitled to claim of deduction under section 80IA(4) of the Act. The CIT(A) also placed reliance on different decisions of various Benches of Tribunal in this regard, including the case of assessee.

9. The Revenue is in appeal against the order of CIT(A) and the issue which has been raised is only against the order of CIT(A) in allowing deduction under section 80IA(4) of the Act on additional income offered on account of purchases

of Rs.35,98,460/-. The Revenue vide grounds of appeal No.2 and 3 has raised the issue against deduction allowable under section 80IA(4) of the Act, simplicitor which was allowed to the assessee.

10. The learned Departmental Representative for the Revenue relying on the order of Assessing Officer pointed out that the assessee was not eligible to claim deduction under section 80IA(4) of the Act on additional income. He further pointed out that the issue raised in grounds of appeal No.2 and 3 was against the deduction allowable to the assessee under section 80IA(4) of the Act.

11. The learned Authorized Representative for the assessee after taking us through the factual aspects of assessee pointed out that after search carried out against the assessee in 2009, assessment was completed and the deduction claimed under section 80IA(4) of the Act was denied on account of two reasons i.e. the assessee was not engaged in infrastructural projects, as the assessee was a developer; hence not entitled to claim the deduction. Secondly, the assessee had offered additional income on account of bogus expenses and on such enhanced income, deduction under section 80IA(4) of the Act was denied to the assessee. The Tribunal while deciding the appeal against 153A proceedings had allowed the deduction under section 80IA(4) of the Act on both the counts. He further pointed out that after Survey proceedings were carried out on the premises of assessee on 08.01.2013 and the assessment proceedings were reopened from assessment year 2006-07, the documents which were found and seized during the course of Survey had revealed bogus purchases, which were accepted by the assessee. However, the assessee claimed deduction under section 80IA(4) of the Act on such enhanced income. Our attention was drawn to

the order of Tribunal relating to assessment years 2004-05 to 2010-11, wherein deduction under section 80IA(4) of the Act was allowed to the assessee vide para 128 onwards of the order. Further, deduction under section 80IA(4) of the Act on additional income was allowed vide paras 133 to 136 of the said order. The learned Authorized Representative for the assessee pointed out that the appeals for assessment years 2007-08 to 2010-11 are against the order passed under section 143(3) r.w.s. 147 of the Act. However, assessment proceedings for assessment years 2011-12 and 2012-13 were completed under section 143(3) of the Act. In respect of appeals relating to assessment years 2007-08 to 2010-11, the learned Authorized Representative for the assessee pointed out that the Assessing Officer vide the present order had transgressed his jurisdiction by denying deduction under section 80IA(4) of the Act on the total income, whereas the Tribunal consequent to 153A proceedings had directed the Assessing Officer to allow deduction under section 80IA(4) of the Act. The jurisdiction of the Assessing Officer was limited to additional income which was added consequent to the Survey proceedings and 147 assessment proceedings. He further pointed out that two additions were made by the Assessing Officer on account of bogus purchases i.e. Rs.48,78,977/- being purchases made from M/s. Manvir Metal Pvt. Ltd., which has been held by the CIT(A) not bogus purchases and the Revenue is not in appeal; hence the claim of deduction under section 80IA(4) of the Act is restricted to additional income of Rs.35,98,460/- only, which merits to be allowed in the hands of assessee. In respect of grounds of appeal No.2 and 3 raised by the Revenue, the learned Authorized Representative for the assessee pointed out that the said issue stands decided by the Tribunal and hence, no merit in the grounds of appeal raised by the Revenue.

12. In respect of assessment years 2011-12 and 2012-13, assessments were made under section 143(3) of the Act, wherein the grounds of appeal No.1 to 3 are raised against basic claim of deduction under section 80IA(4) of the Act. He pointed out that where the facts herein remain same, then the said deduction merits to be allowed to the assessee. In respect of ground of appeal No.4, he pointed out that the issue was only in respect of deduction claimed under section 80IA(4) of the Act on additional income.

13. We have heard the rival contentions and perused the record. In the facts of the present case, the assessee was engaged in the business of executing contracts of civil work. In the return of income filed for the year under consideration, the assessee had claimed deduction under section 80IA(4) of the Act. The assessee had furnished the return of income on 31.10.2007 declaring total income of Rs.1.26 crores after claiming the aforesaid deduction at Rs.7.89 crores. Search and seizure operations were carried out on 23.09.2009. In 153A proceedings, the assessee was held to be not eligible for claiming deduction under section 80IA(4) of the Act on the return of income filed by it. Further, during the course of search, certain additional income was offered by the assessee on account of certain expenses, on which the assessee claimed deduction under section 80IA(4) of the Act. The Assessing Officer denied deduction under section 80IA(4) of the Act on basic profits of business and also deduction on additional income. The case of assessee travelled upto the Tribunal and in ITA Nos.2571 to 2577/PN/2012, relating to assessment years 2004-05 to 2010-11 and Cross Appeals in ITA Nos.50 to 56/PN/2013, the first issue which was raised before the Tribunal was the claim of deduction under section 80IA(4) of the Act on account of infraprojects carried on by the assessee.

The Tribunal deliberated upon the issue and noted the factual aspects and also the grounds on which the said deduction was not allowed to the assessee that the assessee was a contractor. The Tribunal vide paras 127 to 129 at pages 72 to 75 of the order dated 09.12.2015 held the assessee to be entitled to claim the deduction under section 80IA(4) of the Act considering the fact that irrigation project of assessee was an infra project. It also noted the decision in favour of assessee by the Tribunal in assessee's own case for assessment year 2003-04 vide ITA No.433/PN/2007, order dated 06.02.2012. The relevant findings of the said order of Tribunal are reproduced under para 128 of the order of Tribunal. Hence, in 153A proceedings, after search on the premises of assessee, the first issue which was adjudicated by the Tribunal for the years, which are in appeal before us was that the assessee fulfils the conditions of executing infra project and hence, was entitled to claim deduction under section 80IA(4) of the Act.

14. After search proceedings, survey action under section 133A of the Act was conducted on the business premises of assessee, during the course of which, purchases made by the assessee from financial year 2005-06 onwards were verified. The assessee was unable to produce the documents in support of said purchases i.e. purchase orders, delivery challans, goods received, etc. and consequently, the Director of assessee company offered the said purchases as assessee's additional income. However, with a rider that during the course of search in the year 2009 the assessee had already declared certain additional income and hence, while estimating the amount of non-genuine purchases, the set off of disclosure already made should be given. In respect of certain purchases, the assessee furnished complete information but in respect of certain purchases, information could not be furnished. The Assessing Officer in such

circumstances took up the case for reopening by recording reasons for reopening under section 147 of the Act and issuing notice under section 148 of the Act. The case of assessee was taken up for scrutiny and in the order passed under section 143(3) r.w.s. 147 of the Act, the Assessing Officer made two additions i.e. on account of purchases of Rs.48,78,977/- from M/s. Manvir Metal Pvt. Ltd. being non-genuine and the balance addition was made on account of other purchases, for which no proof could be furnished by the assessee, hence, the additional income. It may be pointed out herein itself that the CIT(A) has deleted additions in respect of purchases made from M/s. Manvir Metal Pvt. Ltd., against which the Revenue is not in appeal. The issue which has been raised by the Revenue is against the claim of deduction under section 80IA(4) of the Act *per se* to the undertaking and claim of deduction under section 80IA(4) of the Act on additional income offered by the assessee.

15. Coming to the second issue raised by the Revenue. It may be pointed out that this is not first proceedings which have been taken place against the assessee. The first was 153A proceedings initiated pursuant to search on the premises of assessee in 2009. The assessment in that case was completed vide order passed under section 143(3) r.w.s. 153A(b) of the Act, dated 27.12.2011. In the said assessment order, the Assessing Officer denied deduction under section 80IA(4) of the Act holding that the assessee was just a contractor and hence, not entitled to the said benefit. The matter travelled upto the Tribunal and the Tribunal vide order dated 09.12.2015 has categorically held that the assessee was engaged in executing infra projects and hence, was entitled to deduction under section 80IA(4) of the Act. The said decision of the Tribunal has not been overturned by the Hon'ble High Court till now and hence, stands. In

such scenario, where the Assessing Officer for the same assessment year initiated proceedings under section 147 of the Act consequent to survey proceedings taken against the assessee on 04.01.2003, the Assessing Officer is precluded from taking the claim of deduction under section 80IA(4) of the Act. The CIT(A) has allowed the claim of assessee and there is no merit in the grounds of appeal No.2 and 3 raised by the Revenue in this regard. The assessee was held to be eligible to claim the aforesaid deduction by an order passed by the Tribunal against the order of Assessing Officer passed under section 143(3) r.w.s. 153A(b) of the Act. Hence, we find no merit in the grounds of appeal No.2 and 3 raised by the Revenue.

16. Now, coming to the first issue raised by the Revenue i.e. against the order of CIT(A) in allowing deduction under section 80IA(4) of the Act on additional income offered by the assessee. It may be pointed out herein itself that during the course of search also, certain additional income was offered by the assessee, on which it claimed the aforesaid deduction under section 80IA(4) of the Act. The Tribunal vide paras 132 to 136 at pages 80 to 85 had considered the second issue of allowability of deduction under section 80IA(4) of the Act on the additional income declared during the course of search. The said additional income was offered on account of certain non-genuine expenditure being debited in the books of account. The Tribunal in turn, relied on the ratio laid down by the Hon'ble Bombay High Court in the case of Gem Plus Jewellery India Ltd. 333 ITR 175 (Bom) and in the case of CIT Vs. Sheth Developers (P) Ltd. in ITA No.3724/2010, vide order dated 27.07.2012 and also other decisions of Pune Bench of Tribunal. The Tribunal held the assessee to be eligible to claim the said deduction on the additional income offered.

17. Now, coming to the assessment completed on account of re-assessment proceedings under section 147 / 148 of the Act. The addition has been made on account of certain purchases, against which the assessee was unable to furnish complete documentary evidence of purchase order, delivery challans, transportation, etc. Undoubtedly, the said additional income has been assessed in the hands of assessee. The only issue which arises before us is whether the assessee is eligible to claim the aforesaid deduction under section 80IA(4) of the Act on such additional income. We find that the issue stands squarely covered by the order of Tribunal in assessee's own case for the instant assessment year, wherein pursuant to search operation upon the assessee, order under section 143(3) r.w.s. 153A(b) of the Act, for the year under appeal was passed. Further, the assessment was completed under section 143(3) r.w.s. 147 of the Act, wherein further addition was made on account of additional income on account of certain purchases not being verified. Following the same parity of reasoning as laid down by the Tribunal vide order dated 09.12.2015, we hold the assessee eligible to claim the said deduction under section 80IA(4) of the Act. For the sake of brevity, we are not reproducing the findings of Tribunal in the case of assessee itself. Accordingly, ground of appeal No.1 raised by the Revenue is dismissed.

18. We find similar issue has been raised by the Revenue in assessment years 2008-09 to 2010-11, which are the proceedings which were initiated under section 147/148 of the Act and the assessment was made thereafter. Our decision in assessment year 2007-08 would apply *mutatis mutandis* to the issues raised in assessment years 2008-09 to 2010-11.

19. Now, coming to the appeal in assessment years 2011-12 and 2012-13, wherein the assessment was completed under section 143(3) of the Act.

20. The Revenue in ITA No.146/PUN/2016, relating to assessment year 2011-12 has raised the following grounds of appeal:-

1. *Whether on the facts and in the circumstances of the case and in law, the learned CIT(Appeals) erred in holding that the assessee was eligible for deduction u/s.80IA(4) of the Act of Rs.31,22,80,444/- without deciding the issue that the assessee was developer or simply executed the works contracts.*
2. *Whether on the facts and in the circumstances of the case and in law, the learned CIT(Appeals) erred in holding that the ratio laid down by the Hon'ble Mumbai High Court in the case of CIT Vs. ABG Heavy Industries Ltd. (2010) (322 ITR 323) (Bom) is applicable to the facts and circumstances of assessee's case?*
3. *Whether on the facts and in the circumstances of the case and in law, the CIT(A) erred in holding that the enterprise carrying on the business [of (i) developing or (ii) operating and maintaining or (iii) developing, operating and maintaining] be read cumulative though it was not the issue prevailing in the case of the assessee.*
4. *Whether on the facts and in the circumstances of the case and in law, the CIT(A) erred in allowing deduction u/s 80IA(4) of the Act of Rs.9,25,18,881/- on the additional income offered on account of purchases.*

21. The grounds of appeal No.1 to 3 are against the claim of deduction under section 80IA(4) of the Act against the business profits of undertaking. The factual aspects of the case in the year under appeal are identical to the factual aspects in earlier years and the Revenue has failed to point out any difference in the same and where the assessee is engaged in execution of infra projects, as in the earlier years, the assessee is entitled to claim the deduction under section 80IA(4) of the Act. Accordingly, we hold so.

22. The second issue which is arising in the present appeal is whether the assessee is entitled to claim the aforesaid deduction under section 80IA(4) of the Act on additional income offered. We have already decided the said issue also in

the paras hereinabove and following the same parity of reasoning as in the proceedings initiated under section 153A of the Act and order of the Tribunal dated 09.12.2015, we hold that the assessee is entitled to claim the deduction under section 80IA(4) of the Act on additional income offered. Accordingly, the grounds of appeal No.1 to 4 raised by the Revenue are dismissed.

23. The facts and issues in ITA No.147/PUN/2016 are identical to the facts and issues in ITA No.146/PUN/2016 and our decision in ITA No.146/PUN/2016 shall apply *mutatis mutandis* to ITA No.147/PUN/2016.

24. In the result, all the appeals of Revenue are dismissed.

Order pronounced on this 17th day of January, 2018.

Sd/-
(ANIL CHATURVEDI)
लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(SUSHMA CHOWLA)
न्यायिक सदस्य / JUDICIAL MEMBER

पुणे / Pune; दिनांक Dated : 17th January, 2018.

GCVSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A), Pune-11 / CIT(A)-I, Kolhapur;
4. The CIT(Central), Pune / CIT-1, Kolhapur;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "ए" / DR 'A', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune