

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री भागचंद, लेखा सदस्य एवं श्री कुल भारत, न्यायिक सदस्य के समक्ष  
BEFORE: SHRI BHAGCHAND, AM & SHRI KUL BHARAT, JM

आयकर अपील सं./ITA No. 986/JP/2017  
निर्धारण वर्ष / Assessment Year : 2013-14

Shashi Kant Khetan, Prop.- M/s S.K. Khetan, H-3, Khetan Sadan, Indra Nagar, Jhunjhunu.	बनाम Vs.	A.C.I.T., Circle- Jhunjhunu.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AEHPK 0657 G		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Vijay Goyal (CA)  
राजस्व की ओर से / Revenue by : Shri Jagdish Chand Kulhari (JCIT)

सुनवाई की तारीख / Date of Hearing : 23/01/2018  
उदघोषणा की तारीख / Date of Pronouncement : 24/01/2018

आदेश / ORDER

PER: BHAGCHAND, A.M.

This is an appeal filed by the assessee emanates from the order of the Id. CIT(A)-3, Jaipur dated 27/10/2017 for the A.Y. 2013-14.

2. The return of income was e-filed on 30/09/2013 declaring total income of Rs. 42,78,480/-. The Assessing Officer rejected the books of account and estimated the net profit @ 8% and made addition of Rs. 77,16,268/- on the contract receipts of Rs. 9,64,53,345/-. The Assessing Officer also made addition of Rs. 41,70,387/- on the grit business by

estimating net profit @ 5.5% of the total turnover of Rs. 7,58,25,218/-.

The Id. CIT(A) partly confirmed the addition.

3. Now the assessee is in appeal before the ITAT by taking following grounds of appeal:

- “1. On the facts and in the circumstances of the case and in law, the Id. CIT(A) erred in confirming the rejection the books of account and application of Section 145(3) of the I.T. Act, 1961 made by the Id. A.O.*
- 2. On the facts and in the circumstances of the case and in law the Id. CIT(A) erred in confirming the trading addition of Rs.49,19,121/- by estimating the NP rate of the assessee at 5.1% on the declared turnover of Rs. 9,64,53,345/- as against the trading addition of Rs. 77,16,268/- made by Id A.O. by estimating net profit @ 8% of the total contract expenses of Rs. 9,64,53,345/-.*
- 3. On the facts and in the circumstances of the case and in law the Id. CIT(A), erred in confirming addition of Rs. 38,67,086/- by estimating the NP rate of grit business of assessee at 5.1% on the declared turnover of Rs. 7,58,25,218/- as against the estimation of profit by Id. A.O. at 5.5% and addition of Rs. 41,70,387/- made by Id. A.O.”*

4. In the grounds No. 1 to 3 of the appeal, the assessee has challenged the rejection of books of account and applying the provisions of Section 145(3) of the Income Tax Act, 1961 (in short the Act) and confirming the trading addition of Rs. 16,73,698 + 34,56,257/- totaling to Rs. 51,29,955/- by estimating the net profit @ 5.1% on turnover of Rs.9,64,53,345/- on the contract business and of Rs. 7,58,25,218/- on

grit business. The Id. CIT(A) has given a finding that the assessee is not maintaining stock registers and all the expenses of the assessee are not supported by proper external vouchers, therefore, the result shown by assessee is not true and correct. The Id. CIT(A) estimated the net profit @ 5.1% on the declared turnover after allowing the depreciation and all other expenses. The assessee declared net profit after depreciation and interest of contract business at Rs. 32,45,423/- and after estimation of net profit after deprecation and all other expenses, the Id. CIT(A) estimated net profit of Rs. 49,19,121/-, thus sustaining addition of Rs. 16,73,698/- as against addition of Rs. 44,70,845/- made by the Assessing Officer on contract business. The Id. CIT(A) has also applied net profit @ 5.1% on the declared turnover of grit business and sustained the addition of Rs. 34,56,257/-.

5. While pleading on behalf of the assessee, the Id AR has submitted as under:

A) Regarding rejection of books of accounts

- a) The Id. AO rejected the books of accounts for the following reasons: -
  - i) No separate account of contract business and grit business has been maintained by the assessee.
  - ii) Detail of day to day expenses and consumption of material are not maintained.

iii) On perusal of expenses debited in trading & P&L account for the year ended on 31.03.2013, it is seen that assessee has debited major expenses under the single head i.e. contract expenses amounting to Rs. 13,02,74,691/-. During the course of verification proceedings, it was seen that contract expenses purchases were not fully backed by the vouchers showing the proper evidences. No vouchers in support of expenses claimed in P&L account such as drilling & blasting, Repair & Maintenance were found to be fully maintained.

b) Regarding defects pointed by Id. AO we may submit as under: -

i) Regarding no separate account of contract business and grit business has been maintained by the assessee: -

This is not defect in maintenance in books of accounts for which books of accounts can be rejected. Both the business activities are being carried out by the assessee commonly by using the common business set up. All the expenses are also common and the books of accounts are also common, therefore it is not practically possible to prepare the separate books of account for both businesses. It is further relevant to mention here that during the course of assessment proceedings the assessee submitted the tentative profit distribution chart between grit business and contract business. On the basis of this chart, the Id AO held that the assessee has shown profit @ 1.06% from contact business which is very low. In this regard, we submit that this chart was prepared merely on estimation and some of common expenses has been taken as expenses of contract business. This chart is not based on vouchers.

However, the assessee is maintaining common set of books of accounts for both the business activities where from the income and expenses of the assessee are verifiable in which no defects has been pointed by Id. AO, therefore the books of accounts of the assessee cannot be rejected on this ground.

Further in AY 2011-12 and AY 2012-13 also the assessee was maintaining the common set of books of accounts for both type of business and the same was accepted by same Id. AO.

ii) Detail of day to day expenses and consumption of material are not maintained.

Looking to the nature of business of the assessee it is not practically possible for assessee to maintain stock register of consumption of material. However most of the expenses are supported by bills and payment made through a/c payee cheque. In few cases where external bills could not be obtained the same are verifiable from internal vouchers prepared by assessee. Without prejudice to above this is to submit that even if stock register is not maintained the books of accounts cannot be rejected on this ground. Reliance is place on following decisions: -

- a) Ashok Refractories Pvt. Ltd Vs CIT (2005) 279 ITR 457 (cal)
  - b) Avdesh Pratap Singh Abdul Rehman & Bros Vs CIT (1994) 210 ITR 406 (All)
  - c) Pandit Bros Vs CIT (1954) 26 ITR 159 (Pun)
- iii) Major expenses debited under the single head i.e. contract expenses

The A.O. has stated in his order that all the expenses have been debited in single head Contract Expenses but the Income Tax Act does not provide any particulars procedure for maintenance of books of accounts. The Act provides method form which profit of Business ascertained and not the particular method of maintaining books of accounts and in fact we have debited all the expenses in single head contract Expenses and out audited contract account also showing all the expenses in single head as we have stated above Income tax Act does not provide any particular method of maintaining books of accounts and the profit can be ascertained on the basis of total of Expenses Shown in the contract.

Further the nature of contractor ship business is somewhat of unorganized nature. Many a times a lot of small expenditure such as petty repairs of machines, procurement of small goods from local market. The business expediency also some times leads to procuring of some material without vouchers but these are of very small amount and that even does not mean that such expenditure are not made or bogus under the light of above mentioned judicial pronouncements.

The comparative contract expenses of the assessee of some years are as under: -

Asstt Year	Total Turnover	Exp	Percentage of contract expenses to contract receipts.
2010-11	14,71,70,861	13,40,53,661	91.09%
2011-12	15,50,02,341	14,00,93,774	90.38%
2012-13	15,62,50,053	13,11,29,241	83.92%
2013-14	15,82,78,563	13,02,74,691	82.31%

Thus during the year under consideration the contract expenses are below to the contact expenses incurred in past years despite to the facts that gross receipts increased in comparison to previous year. Hon'ble Rajasthan High Court in the case of CIT Vs Bhawan Va Path Nirman (Bohra) & Co (No. 1) 258 ITR 431 has held that the past history of the assessee is best guiding factor. Hon'ble ITAT Jaipur Bench in the case of M/s Asian Construction Co. Vs ITO 34 Taxworld 89 has held that the past history of assesses case is the best reflector of the true trade results. Thus where the books of account have been rejected and there is no material change in the circumstances from previous years the past history of the assessee should be follow.

- B) Regarding estimation of profit from Grit business and business other than Grit.
- i) The assessee is maintaining proper books of account which were audited by Chartered Accountant. After examining the books of account, the auditors gave their report certifies the true and fairness of the profit. The Id AO has examined the books of account and no any material discrepancy was pointed out by him. Therefore, the trading results shown by books of account should be accepted.
  - ii) The assessee is maintaining common books of accounts for grit business and contract business. All the expenses are commonly incurred and the same cannot be segregated separately as per the business. Upon insisting by Id. AO during the course of assessment proceedings admittedly the assessee submitted the tentative profit distribution by distributing the expenses on estimation basis but the same is based on guess and estimation. The assessee is maintaining the common set of books of accounts, therefore the trading results of the assessee should have been compute commonly and this practice has

been adopted and accepted by Id. AO in AY 2011-12 and AY 2012-13, therefore there is no reason to change in such practice. It is further relevant to mention here that while estimating the NP of the assessee of both business the NP rate of 5.10% has been applied by Id CIT(A)

C) Further to above submission the assessee submit that :-

a) the Id A.O. has rejected the books of accounts of the assessee and invoked provisions of section 145(3) of Income Tax Act and estimated the income of the assessee by applying section 144 of Income Tax Act. The rejection of books of account does not give unfettered power to assess the income of a person. Section 144 of Income Tax Act provides best judgment assessment meaning thereby the A.O. is bound to assess a fair income by considering the results of inquiries conducted by him, past history of the assessee and comparative cases. In this case the Id. A.O. has not taken into account past history of the assessee and no any comparative case was cited in support of the income assessed by the A.O.

b) Estimation not fair and not supported by past history and comparative case:-

The Id. CIT(A) estimated the NP @ 5.10% on contract business and grit business. The Id CIT(A) has relied upon the findings of Hon'ble ITAT for AY 2010-11 ((PB pg 55-70) and ignored the findings of Hon'ble ITAT in the case of assessee for AY 2011-12 (PB pg 33-54). The Hon'ble ITAT in the case of assessee for AY 2011-12 found that the declared profit of the assessee is more than 8% of gross receipt (subject to further deduction on account of depreciation and interest) and therefore, deleted the addition sustained by Id CIT(A).

The facts of this case are similar to the AY 2011-12. The copy of order of ITAT for AY 2011-12 is at PB pg 33-54. Despite of this fact, the Id CIT(A) relied upon the NP rate of 5.10% applied by Hon'ble ITAT in AY 2010-11. However, the facts of AY 2013-14 and AY 2011-12 are different than AY 2010-11 in respect to depreciation. Due to new purchase of plant and machinery

there is huge increase in depreciation. This may be seen from following chart:-

Particulars	AY 2010-11	AY 2011-12	AY 2013-14	Difference in between AY 2010-11 & AY 2013-14
Depreciation	58,97,727	82,65,004	85,46,112	26,48,385

If we compare the GP of the assessee of last few years it comes as under: -

AY	Total Turnover	Gross Profit	GP Rate
2013-14	15,82,78,563	1,39,60,383	8.82%
2012-13	15,62,50,053	1,36,71,879	8.75%
2011-12	15,50,02,341	1,27,29,257	8.21%

- D) NP @ 8% of gross receipts subject to further deduction on account of depreciation and interest was held by Hon'ble Rajasthan High Court and ITAT Jaipur as reasonable.
- a) CIT vs Jain Construction co & Others [2000] (Raj) 245 ITR 527 (Copy at PB pg 78-81)
  - b) ITO vs Kumawat Contractors ITA No 115/JP/2013 order dated 09/10/2015 ITAT Jaipur Copy at PB 82-88. In this case estimation of profit by applying 6% of gross contract receipts subject to further deduction of depreciation, interest and remuneration to partner held as reasonable.
  - c) Assistant Commissioner Of Income Tax Vs. Prabhu Dayal Kanojiya ITA NO. 418/JP/2010; ASST. YR. 2007-08 11th November, 2010 (2011) 137 TTJ 0004 (UO) : [2011] 8 ITR 45 Copy at PB 71-75 Rejection of books of accounts - Net profit rate - Held that: - CIT(A) was justified to the extent that the net profit rate should be allowed subject to depreciation and interest. Since the net profit rate subject to depreciation and interest is more than 8 per cent., therefore, there was no case of confirming the addition of Rs. 3 lakhs.

- d) DCIT Circle-5, Jaipur Vs Rishabh Construction Pvt Ltd ITA No 1081/JP/2011 order dated 30/08/2012 Asstt Year 2008-2009, of Jaipur Bench (Copy at PB Pg 76-77) wherein the NP rate of 8% subject to deduction of depreciation and interest was held as reasonable in the case of civil contractors.

In assessee's case the NP rate subject to deduction of depreciation and interest is 8.09% of gross receipts which is more than 8% therefore no further trading should be made as held in above cases by Jaipur ITAT.

This may be seen from the following chart:-

Particulars	Amount	Amount
Profit shown by assessee As per P & L A/C PB pg 11	36,56,252	
Less:- Profit from sale of Fixed Assets	6,28,379	
Profit from contract and grit business		30,27,873
Add Depreciation		85,46,112
Interest		
Paid	39,20,689	
Received	-15,48,252	
Net Interest Paid		23,72,437
Total business profit before interest and depreciation		1,39,46,422
Gross Receipts against contract	9,64,53,345	
Gross Receipts against grit (As taken by AO)	7,58,25,218	
Total receipts		17,22,78,563
% of profit on gross receipts		8.09%

- d) No trading addition even books are rejected: - Even the books of accounts are rejected on the basis of defects pointed out by the Id. AO no addition deserves to be made. Reliance is placed on the following decisions:
- i) CIT Vs Gotan Lime Khanij Udhog (2002) 256 ITR 243 (Raj).
  - ii) J.C.Sharma Vs ITO 33 Taxworld 80 ITAT Jaipur Bench

In view of the above no further trading addition deserves to be made and the humble assessee prays your honor to delete the addition of Rs. 51,29,955/- sustained by Id CIT(A).

In view of the above submission, the humble assessee prays your honor kindly to allow the appeal filed by the assessee.”

6. On the other hand, the Id DR has relied on the orders of the authorities below.

7. The Bench have heard both the sides on these issues. Although, the assessee has maintaining the books of account, which was accepted by the Assessing Officer in A.Y. 2011-12 & 2012-13, however, considering the various aspects recorded by the authorities below, the Bench are of the view that the rejection of books of account is justified. However, with regard to claim of estimation of net profit of business other than the grit business, the Bench find that the Id. CIT(A) has relied on the findings of the ITAT in the case of A.Y. 2010-11. However, in the decision for the A.Y. 2011-12, the ITAT has found that the declared profit of the assessee was more than 8% of the gross receipts subject to deduction on account of depreciation and interest, therefore, the addition was deleted. It is also established that the facts with regard to the claim of depreciation for A.Y. 2011-12 and for the assessment year under consideration were different from the facts of A.Y. 2010-11, for the reason that there is a huge increase in the claim of depreciation on account of purchase of new plant and machinery. In the A.Y. 2010-11, the claim of depreciation was 58,97,727/- while in the year under

consideration, it was 85,46,112/-. Further the gross profit rate of assessee of last few years are summarized as under:

AY	Total Turnover	Gross Profit	GP Rate
2013-14	15,82,78,563	1,39,60,383	8.82%
2012-13	15,62,50,053	1,36,71,879	8.75%
2011-12	15,50,02,341	1,27,29,257	8.21%

Thus, the G.P. rate for the year under consideration was better than the earlier two immediate preceding years. The Hon'ble Rajasthan High Court and the Coordinate Benches of the ITAT, Jaipur held in the various cases that the net profit @ 8% of gross receipts subject to further deduction on account of depreciation and interest are held to be reasonable. Such view has been held by the Hon'ble Rajasthan High Court in the case of CIT Vs Jain Construction Co & ors. (2000) 245 ITR 527 (Raj). The relevant portion of the Hon'ble High Court's order is as under:

*"The Division Bench of this court in CIT V. S.M. Bhatiya Associates (1997) 226 ITR 675 has held that the finding recorded by the Tribunal on appreciation of evidence available on record, is a finding of fact and does not give rise to the question of law for reference under section 256(2) of the Act, and thereby rejected the applications seeking reference of similar questions.*

*In the instant case, the Tribunal while allowing the appeal has directed the assessing authority to recompute the total income as estimated by him and allow relief on account of payment of interest and claim of depreciation. The finding recorded by the Tribunal is purely a finding of fact, based on proper*

*appreciation of material on record and the evidence produced by the assessee. As no question of law arises out of the order passed by the Tribunal, we find no fault with the order of the Tribunal declining to refer the question for our opinion.*

*Consequently, all the applications filed under section 256(2) of the Act filed by the Revenue are hereby rejected.”*

In assessee's case, the net profit rate subject to deduction of depreciation and interest comes @8.09% of the gross receipts, which is more than 8%. The working of the same as under:

Particulars	Amount	Amount
Profit shown by assessee As per P & L A/C PB pg 11	36,56,252	
Less:- Profit from sale of Fixed Assets	6,28,379	
Profit from contract and grit business		30,27,873
Add Depreciation		85,46,112
Interest		
Paid	39,20,689	
Received	-15,48,252	
Net Interest Paid		23,72,437
Total business profit before interest and depreciation		1,39,46,422
Gross Receipts against contract	9,64,53,345	
Gross Receipts against grit (As taken by AO)	7,58,25,218	
Total receipts		17,22,78,563
% of profit on gross receipts		8.09%

It is also pertinent to note that wherever even books of account are rejected by the Assessing Officer then also no trading addition is required to be made as held by the Hon'ble Rajasthan High Court in the case of CIT Vs Gotan Lime Khanij Udhyog (2002) 256 ITR 243 (Raj) and

J.C. Sharma Vs ITO 33 Taxworld 80 ITAT Jaipur Bench. In assessee's own case for the A.Y. 2011-12, the Coordinate Bench of the ITAT, Jaipur has held as under:

*"2.5 We have heard the rival contentions and perused the materials available on record. In this case, the AO observed that the assessee had debited a sum of Rs. 14,00,93,774/- to the P&L account under the head contract for which the AO required the specific query with regard to such contract expenses vide note u/s 142(1) dated 5-09-2013 which was replied by the assessee vide its letter dated 24-10-2013. The AO considered the reply of the assessee and found irrelevant to the queries raised in show cause notice dated 11-02-2014. The AO in the assessment order that the assessee had not produced the books of account, no day today consumption of material was produced, no workwise and headwise details of the expense has been produced and no evidence in the form of bills/ vouchers had been produced. The AO thus invoked the provisions of sec 145(3) of the Act. The AO also observed that the assessee on its part had done absolutely nothing to either substantiate its own position or to furnish reasonable explanation for the queries raised. The AO thus in the present set of facts made a disallowance of 3% on total contract expenses of Rs. 14,00,93,774/- which works out to Rs. 42,02,813/-. However, the Id. CIT(A) gave a relief of Rs. 8,02,363/- to the assessee by sustaining an addition of Rs. 34,00,450/-. It is pertinent to mention that the ITAT Coordinate bench in assessee's own case for the Assessment Year 2010-11 vide its order dated 24-09-2015 in ITA No.918/JP/2013 applied the N.P. Rate @ 5.1% on the turnover of Rs. 14,71,70,861/- by observing as under:-*

“6. We have heard the rival contentions of both the parties and perused the material available on the record. The assessee has shown total turnover during the year at Rs. 14.71 crores on which net profit has been shown @ 5.02%, which was Rs. 27.98 crores and net profit rate @ 5.77% in immediate preceding year. The assessee claimed that he produced the books of account but the Assessing Officer was not available in the office but books were examined by the Inspector on behalf of the Assessing Officer. The Id Assessing Officer applied Section 145(3) and rejected the book result on the ground that required details of contract expense were not submitted before him. Therefore, we confirm the order of rejection U/s 145(3), which has not been challenged by the assessee. However, estimate made by the Id Assessing Officer and confirmed by the Id CIT(A) is higher side, which would give net profit rate of 12.84% before depreciation, which is not possible in contract business. It is also fact that required details of contract expenses were not submitted before the Assessing Officer and net profit has declined for which the assessee explained that price has gone up. He also referred the cost of inflation index for this purpose, which supports the assessee’s claim. The lower authorities also have not compared the case with other assessee’s for estimating the NP rate, therefore, in the interest of justice, we apply N.P. rate @ 5.1% on turnover of Rs. 14,71,70,861/- and remaining addition is deleted. The Assessing Officer is directed to calculate the income as per the above finding.”

It is also noted that the facts of this year is different than last year in respect of depreciation, Royalty, Labour cess and Sales Tax. It is also noted that due to new purchase of plant and machinery, there is increase in depreciation. It is also noted that the labour cess was not in A.Y. 2010-11 while the same was paid by the assessee in A.Y. 2011-12. We have also noted that there was substantial increase in sales tax and royalty during this year in comparison to last year and all these factors resulted into lower net profit in spite of the fact that over all gross profit of the assessee was more than the last year as per following chart.

Particulars	In AY 2010-11	In AY 2011-12	Difference
Depreciation	58,97,727	82,65,004	23,67,277
Sales Tax	6,54,678	10,75,725	4,21,047
Royalty	2,09,219	7,89,592	5,80,373
Labour Cess	0.00	3,13,993	3,13,993
Total	67,61,624	1,04,44,314	36,82,690

*It is also noted that estimation of trading results in the case of contractor is @ 8% of contract receipt subject to deduction of depreciation and interest. It is also further noted that ITAT Jaipur bench in the case of DCIT vs Rishabh Construction Pvt.Ltd in ITA No.1081/JP/2011 vide its order dated 30-08-2012 for the A.Y.2008-09 held the N.P. Rate of 8% subject to deduction of depreciation and interest as reasonable in the case of civil contractors. The comparative chart as submitted by the assessee in this case is as under:-*

8% of Gross Receipt Method- Depreciation and Interest			5.10% NP as per findings of ITAT in AY 2010-11		
Particulars	Amount	Amount	Particulars	Amount	Amount
8% of Gross Receipts		12400187	5.10% of Gross Receipts		7905119
less Depreciation		-8265004	Increase in Depreciation in 2011-12 in comparison to AY 2010-11 (8265004-5897727)		-2367277
Less Interest			Increase in Labour Cess in 2011-12 in comparison to AY 2010-11 (313993-0)		-313993
Received	2745305		Increase in Sales Tax in 2011-12 in comparison to AY 2010-11 (1075725-654678)		-424047
Paid	2461386		Increase in Royalty in 2011-12 in comparison to AY 2010-11 (789592-209219)		-580373
Net Surplus in Interest		(+)283919	Total Income before Interest		4219429
Profit as per Estimation		4419103	<b>Interest</b>		
Profit shown by assessee		4737173	Paid	2461386	
Further Addition if any		0	Received	2745305	
			Net Surplus in Interest		(+)283919
			Profit as per Estimation		4503349
			Profit shown by assessee		4737173
			Further Addition if any		0

*Taking into consideration the submissions of the Id.AR of the assessee and orders of the lower authorities and also the decision as relied on by the assessee in the present case, we hold that the Id. CIT(A) is not justified in sustaining the addition of Rs. 34,00,450/- and the same is deleted. Thus Ground No. 1 of the assessee is allowed and Ground No. (i) and (ii) of the Revenue are dismissed.*

Considering all these relevant facts, the Bench hold that the Id. CIT(A) was not justified in sustaining the part addition in both business of the assessee. Hence, appeal of the assessee stands allowed.

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

Order pronounced in the open court on 24/01/2018.

Sd/-  
(कुल भारत)  
(Kul Bharat)  
न्यायिक सदस्य / Judicial Member

Sd/-  
(भागचंद)  
(BHAGCHAND)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur  
दिनांक / Dated:- 24<sup>th</sup> January, 2018

\*Ranjan

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

1. अपीलार्थी / The Appellant- Shri Shashi Kant Khetan, Jhunjhunu.
2. प्रत्यर्थी / The Respondent- The A.C.I.T., Circle- Jhunjhunu.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 986/JP/2017)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar