

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'C' BENCH, KOLKATA**

[Before Sri J. Sudhakar Reddy Accountant Member & Sri Aby T. Varkey, Judicial Member]

**I.T.A. No. 196/Kol/2016
Assessment Year: 2011-12**

Dongfang Electric Corporation.....Appellant

Dongfang Electric Corporation

Kolkata Project Office

CK-189 & CK-141

Sector-II

Salt Lake City

Kolkata - 700 091.

[PAN : AACCD 0559 L]

Deputy Commissioner of Income Tax, International Taxation-1(1), Kolkata.....Respondent

Aayakar Bhawan Poorva

110 Shanti Pally

Kolkata - 700 107

**I.T.A. No. 295/Kol/2016
Assessment Year: 2011-12**

Deputy Commissioner of Income Tax, International Taxation-1(1),Kolkata.....Appellant

110 Shanti Pally

Kolkata - 700 107

Dongfang Electric Corporation.....Respondent

Dongfang Electric Corporation

Kolkata Project Office

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Sector-II

Salt Lake City

Kolkata - 700 091.

[PAN : AACCD 0559 L]

Appearances by:

Shri Nageswar Rao, AR, appeared on behalf of the assessee.

Shri G. Mallikarjuna, CIT, DR, appearing on behalf of the Revenue.

Date of concluding the hearing : December 04th, 2017

Date of pronouncing the order : February 09th, 2017

O R D E R

Per J. Sudhakar Reddy :-

The assessee has filed this appeal directed against the order of the Assessing Officer, passed u/S 143(3) r.w.s. 153(1) & 144C(13) of the Income Tax Act, 1961 (the 'Act'). The revenue has filed a cross-appeal, challenging the directions of the Dispute Resolution Panel ('DRP').

2. The facts of the case are brought out by the Assessing Officer from para 1 to para 6 of his order, which is extracted for ready reference:-

The assessee M/s Dongfang Electric Corporation (DEC), China is a foreign company incorporated under the laws of the People's Republic of China, having its registered office at 71-73 First Section, West Yihyuan Avenue, Chengdu 610041, Sichuan Province, P.R. China and 'is an enterprise, engaged mainly in development and consultation for power equipment technology, manufacturing and sale of power equipment, turnkey contracting for power projects, turnkey contracting for machinery, electrical machinery, electronic equipment and related projects etc.' The assessee has its sufficient presence in India, in order to carry on its business in India, through the project office referred to as "Dongfang Electric Corporation Kolkata Project Office". Admittedly, since the year 2004 i.e. on October 1, 2004, this Kolkata Project Office has served as the Permanent Establishment (PE) in India in the context of taxation under the Indian Income-tax Act, 1961 and the India-China Double Taxation Avoidance Agreement [hereafter referred to as 'DTAA'].

In the year 2004, the assessee entered into two separate contracts; one with the "The West Bengal Power Development Corporation Limited (WBPDC)" for setting up Units 1 & 2 (2 X 300 M) for the Sagardighi Power Projects at Murshidabad, West Bengal and the other with "The Durgapur Projects Limited (DPL) for setting up units 7(1x300 MW) for the Durgapur Project Power Station at Durgapur, West Bengal, Each contract was divided into two distinctly separate parts, the details of which are as under:

DPL :

- (a) Contract No. Sg TPP/1/SgMP-I Supply)/03/2004 dated August 26, 2004 for supply of equipment and materials of Main Plant Turnkey Package (sgMP-I) Units 1 & 2 (2X300 MW) alongwith some common facilities and
- (b) Letter of Award (LOA) dated July 27, 2004 issued by WBPDC for supply of equipment and materials of Main Plant Turnkey Package (SgMP-I) Units 1 & 2 (2X300 MW) alongwith some common facilities:

(c) Contract No. SgTPP/1/(SgMP-I ERECTIONS)/04/2004 dated August 26, 2004 for erection and services of Main Plant Turnkey Package (SgMP-1) Units 1&2 (2X300 MW) alongwith some common facilities and

(d) Letter of Award (LOA) dated July 27, 2004 issued by WBPDCCL of Erection and Services of Main Plant Turnkey Package (SgMP-I) Units 1 & 2 (2X300 MW) alongwith some common facilities:

As per the terms of the said contracts, the consideration to be received by the company from DPL in respect of the aforesaid activities will be as under:

- USD 22,20,56,503 on account of offshore supply of equipment (including spare parts, tools and tackles) outside India and
- IMR 4,59,33,77,323 and USD 1,62,75,326 for local suppliers, design, engineering and construction fabrication, erection, installation, testing and commissioning of thermal power unit in India.

WBPDCCL :

(e) Contract No. DPL/Unit-7/DMP-1(supply)/2004-05/001 for supply of plant and equipment of thermal power plant alongwith some common facilities and

(f) Contract No. DPL/Unit-7/DMP-1(SERVICES)/2004-05/002 for erection and services of thermal power plant alongwith some common facilities and

(g) LOA dated July 27, 2004 issued by DPL for supply of plant equipments and erection and services of thermal plant alongwith some common facilities

As per the terms of the said contracts, the consideration to be received by the company from WBPDCCL in respect of the aforesaid activities will be as under:

- USD 11,40,47,092 on account of offshore supply of equipment (including spare parts, tools and tackles) outside India and
- INR 2,40,91,28,459 and USD 1,06,82,305 for local suppliers, design, engineering and construction fabrication, erection, installation, testing and commissioning of thermal power plant in India.

In both the cases, the original tender was for setting up of turnkey thermal power projects. The entire scope of work was split up in to two contracts on mutual arrangement. However, a 'cross-fall' breach clause features very prominently in both cases by virtue of which performance of the entire contract was treated as a single point responsibility of DEC, China and non-performance of any part or portion of the contract was to deemed as a breach of the whole contract.

In February, 2005 the assessee made separate applications u/s 197 of the income tax Act, 1961 (the Act) in respect of the aforesaid two projects in which the following submissions were made.

(i) Supply of equipment from overseas is not taxable in India both under the Domestic Law as well under the Indo-China DTAA and hence should not be subjected to tax deduction at source and

(ii) Local supply and services portion should be subjected to tax deduction of source at Nil rate since the company expected to incur substantial loss on such services. Section 44BBB of the Act will be applicable to the company's case and company will opt for taxation on net income basis under sub-section (2) of the said section which requires maintenance of regular books of accounts u/s 44AA as well as preparation of accounts and getting the same audited as required u/s 44AB which are subject to scrutiny by the assessing officer u/s 143(3) of the Act.

After considering the assessee's submissions separate orders u/s 197 were passed on 28.02.2005, WBPDC & DPL were directed to deduct tax at source u/s 195 the following manner:

- Offshore supply: A sum equivalent to 2.5% of gross receipts under this contract(s) was deemed to be income for the purpose of determination of rate at which tax was required to be deducted at source. Accordingly, rate of TDS was determined at 41.8% (the rate prescribed in the Finance Act plus surcharge & cess as applicable) of 2.5% or @ 1.045%.
- Local supply and services: A sum equivalent to 10% of gross receipts under this contract(s) was deemed to be income for the purpose of determination of rate of

tax which was required to be deducted at source. Accordingly, rate of TDS was determined of 41.8% (the rate prescribed in the Finance Act plus surcharge & cess as applicable) of 10% or @ 4.182%.

Having been not satisfied with the above orders u/s 197, the assessee filed revision petition u/s 264 of the Act before the DIT (International Taxation), Kolkata on 25.04.2005. The Ld. DIT (International Taxation), Kolkata after taking into consideration the factual matrix of the case(s) and all applicable legal provisions passed separate orders u/s 264 for WBPDC and DPL on 17.06.2005. Paragraph No. 8, which is the last paragraph of the order u/s 264 contains the summary which is identical in both the order. The summary is reproduced below for ready reference:

“To sum up

a) Offshore Supply-

1. *Profit from offshore supply of equipment/machinery is deemed to accrue or arise to the petitioner under Indian income tax Act, as it has arisen to the petitioner through or from business connection in India.*
2. *Only such part of profit as is reasonably attributable to the operation, relating offshore supply is carried out by the PE in India is taxable in India.*
3. *Its taxability under treaty Law will be decided by the assessing Officer during the course of assessment proceedings.*
 - *If the petitioner is able to prove that the offshore supply could not have been undertaken by the permanent establishment or have no relation with permanent establishment, then no income from offshore supply contract is taxable in India.*
 - *Otherwise, only such part of profit as is reasonably attributable to the operation relating offshore supply is carried out by the PE in India is taxable in India.*

There would be no deduction of tax in respect of receipts from offshore supply, but the petitioner shall maintain a separate account of receipt and expenditure

in respect of operation relating to offshore supply contract carried out by the PE in India (with proper documentation and supporting evidence), the profit, from which shall be clubbed with the profits from local supply and services portion and if there is only tax liability, after giving credit for TDS from local supply and services contract, the same shall be paid by the petitioner by way of advance tax.

b) Local supply and Services:-

The order of the Assessing Officer is confirmed. The tax shall continue to be deducted @ 4.182% of the receipts for local suppliers & services till the completion the contract, even if there is actual loss/lesser income, after exercising option u/s 44BBB(2) of the I.T. Act, by the petitioner. It is considered necessary to do so, because there may be some profit attributable to offshore supply which can only be determined after regular assessment.

3. The assessee has filed his return of income electronically on 30/09/2011, declaring –Nil- income. The assessee has not offered to tax any income on off-shore supplies on the ground that no income accrues or arises in India. It offered to tax revenue from on-shore supply of services on percentage completion method as laid down in AS-7 of The Institute of Chartered Accountants of India (ICAI), for construction contracts. The Assessing Officer made a reference to the TPO u/s 92CA(1) of the Act, after receiving due approval from the Ld. DIT(IT)- Kolkata. The JCIT (TPO)- Kolkata vide his order u/s 92CA(3) of the Act, dt. 30/01/2017, has determined that “assessee company should have earned a profit Rs.5,92,36,331/-, instead of –Nil- return filed by the assessee. The DRP, partly upheld the order of the TPO. The Assessing Officer passed this final assessment order, in accordance with the directions of the DRP determining the total income of the assessee at Rs.5,51,46,673/-, *interalia* considering the amount as the profit of the assessee from the project operations, on 30/12/2015.

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

“1. On the facts and in the circumstances of the case, the DRP and consequentially the impugned order erred in rejecting the Appellant's claim that the reference made by the AO to Transfer Pricing Officer (TPO) is erroneous, bad in law and grossly violative of principles of natural justice.

2. *On the facts and in the circumstances of the case and in law, determination of existence of specific international transaction being an exercise within exclusive jurisdiction of the AO before making any reference to the TPO, determination of existence of international transaction by TPO and subsequent determination of ALP is beyond specific and distinct jurisdictions conferred in law and consequently the resultant demand is invalid and unenforceable in law.*

3. *On the facts and in the circumstances of the case, the DRP grossly erred in mechanically relying on the TPO order for AY 2011-12 without any independent application of mind and erred in upholding draft assessment order and transfer pricing order for AY2011-12 leading to the impugned order.*

4a. *On the facts and in the circumstances of the case, the DRP completely misinterpreted the directions of courts in earlier year, failed to consider all relevant aspects and routinely upheld draft assessment order and transfer pricing order passed on identical lines as in earlier years. DRP completely failed to appreciate that the whole purpose of de novo assessment as already directed by the higher courts in earlier years, would be lost by merely repeating the earlier orders.*

4b. *On the facts and in the circumstances of the case, DRP erred in not considering the fact that routine and predetermined repetition of the very same grounds for reaching same conclusions as in earlier years has led to serious miscarriage of justice and in a way made mockery of directions from Higher Courts in earlier years to carry out 'de novo assessment considering all aspects'.*

5. *On the facts and in the circumstances of the case, DRP erred in not considering the fact that the TPO has chosen to selectively ignore critical facts or consciously chosen to apply irrelevant provisions to reach predetermined conclusions and avoided objective evaluation.*

6. *On the facts and in the circumstances of the case, the AO/ TPO/ DRP has erred in not even considering guidelines laid down by the Courts including Hon'ble Income Tax Appellate Tribunal in similar situations including that of the Appellant in earlier years.*

7. *On the facts and in the circumstances of the case and in law, the present impugned conclusions of AO/ TPO/ DRP in the impugned order are result of baseless, inconsistent and self-contradictory presumptions on facts and law.*

8. On the facts and in the circumstances of the case and in law, the AO has erred in law and on the facts of the case in making reference under section 92CA of the Act to the TPO on erroneous assumption that:

(i) the Project office and the Head Office in China are Associated Enterprise;

(ii) domestic activities carried out by the Project Office are international transactions within the meaning of section 928 of the Act; and

(iii) the project office is a sub-contractor of the Head Office in China and should be remunerated by the Head Office on an arm's length basis.

9. On the facts and in the circumstances of the case, the AO/ TPO/ DRP vide impugned order have erred in law and on the facts and circumstances of the case in making an adjustment of Rs.55,146,673 by applying Transfer Pricing provisions and thereby rejecting the book results of the Project Office which were arrived at in consonance with Article 7(1) of Double Taxation Avoidance Agreement between India and China read with Article 5 thereof.

10. Without prejudice to the above grounds, DRP erred in routinely upholding the FAR analysis and transfer pricing adjustment made by the TPO.

11. Without prejudice to the above grounds, the adjustment of Rs55,146,673 made by the AO/TPO/ DRP vide impugned order is bad in law and on the facts and circumstances of the case as the same has been made:

(i) By applying Transactional Net Margin Method and rejecting Comparable Uncontrolled Price method or Profit Split Method for determining the amount of profit;

(ii) By taking into consideration the comparable which differ in many aspects in context of business activities of the Project Office of the Appellant in India;

(iii) Without making adjustments necessary to account for differences in the comparables;

(iv) By adopting the cost base without appreciation of the scope of activities undertaken by the Project Office;

(v) Without appreciating that the appellant is making overall loss on the said project;

(vi) By incorrectly computing the operating revenue and operating expense of the Project Office for AY 2011-12;

(vii) By not taking into consideration the fact that while computing operating expense of the Project Office, the sub-contractor and supply expenses has already been considered by the TPO while computing the operating margin of the Project Office in Financial Year ('FY') 2009-10 and considering the same again while computing the operating margin of the Project Office in the FY 2010-11 is explicitly bad in law.

12. On the facts and in the circumstances of the case, DRP erred in not considering the fact that the TPO has not given an opportunity of being heard to the assessee and in not providing the details/ documents on which the TPO has relied in its order. DRP did not consider the fact that the TPO has not provided to the company in respect of the materials/ information gathered and used against the company by him in its order and has also not provided the company with the copies of bid documents of BHEL obtained from DPL and WBPDCCL and other details obtained from BHEL and other parties.

13. Without prejudice to the above grounds, TPO's order giving effect to DRP directions is in explicit contradiction to said directions of DRP.

14. On the facts and in the circumstances of the case, the DRP/ AO did not consider the fact that interest under section 234B is not applicable in the case of DEC basis various judicial pronouncements.

15. On the facts and in the circumstances of the case, the DRP/ AO erred in failing to appreciate that no refund of Rs3,692,930 was granted to the company for AY 2011-12 but confirmed levying interest under section 234D of the Act of Rs720, 121.

16. On the facts and in the circumstances of the case, the AO in the impugned order has erred in adding back the refund issued of Rs3,692,930, when in fact no refund has been granted to the appellant.

17. On the facts and in the circumstances of the case, the AO in the impugned order has erred in levying interest under section 234B and 234D of the Act of Rs9,521,808 and Rs 720,121 respectively.

18. On the facts and in the circumstances of the case, the AO in the impugned order has erred in adding back the TDS credit of Rs3,451,340 claimed by the appellant.

19. On the facts and circumstances of the case and in law, the AO has erred in initiating penalty proceedings under sections 271 (1)(c) of the Act.

20. The above grounds are independent and without prejudice to each other. The appellant craves leave to add, amend, withdraw or vary any grounds of appeal in the interest of natural justice either before or at the time of hearing of appeal proceedings.”

3.2. The revenue filed the cross-appeal on the following grounds:-

“1) Whether on facts and circumstances of the case, the Hon’ble DRP erred in rejecting the comparable M/s Ceragon Network India Ltd. whence FAR analysis of the said comparable is the same as that of the taxpayer.

2) The Department craves leave to add or alter, amend and modify, substantiate, delete and/or revise the Ground of Appeal on or before the final hearing.”

4. The Id. Counsel for the assessee *Shri Nageswar Rao*, submitted that there is no valid reference by the Assessing Officer to the TPO as required by law and hence, the order of the TPO is of no consequence and consequently the assessment is barred by limitation as the Assessing Officer is not entitled to an extended time for completion of assessment as per the Act.

He further submitted that the Act mandates the Assessing Officer may refer to the TPO “international transactions” for determination of “Arm’s Length Price”, u/s 92CA of the Act. He submitted that, no international transaction has been referred to the TPO by the Assessing Officer as required u/s 92CA of the Act and what was referred is the entire assessment itself. Thus, he submits that the reference is bad in law and subsequently the assessment is barred by limitation. On merits, the contentions of the assessee is that CUP method is the Most Appropriate Method (MAM), and that the Assessing Officer has erred in adopting TNMM method. Detailed arguments were made in support of the contentions. Alternatively, he made arguments on the exclusions/inclusions of certain such comparables. We do not repeat all these submissions in details as we would first take up the preliminary issue of limitation for consideration.

4.1. The Id. D/R, on the other hand, strongly supported the order of the DRP and submitted that a valid reference was made by the Assessing Officer to the TPO-1, Kolkata, on 14th March, 2014, a copy of which was placed before the Bench. Hence he


submits that the argument that there is no valid reference by the Assessing Officer to the TPO, in the eyes of law is factually incorrect. On the arguments that no specific international transactions has been referred by the Assessing Officer to the TPO as mandated by Section 92CA of the Act, it was submitted that only M/s Dongfang Electric, Kolkata, Project office was referred as all the transactions done by it are international transactions. He vehemently contended that, there is no requirement in law that international transactions have to be mentioned by the Assessing Officer. He filed written submissions in support of the contention that, M/s. Dongfang Electric, Kolkata, project office in this case has to be considered as an Associate Enterprise of the parent company located in the Republic of China and consequently all the transactions between them are international transactions which are subject to scrutiny by the TPO.

4.2. On the issue as to which is the Most Appropriate Method, i.e., CUP or TNMM, the ld. D/R, relied on the order of the Assessing Officer as well as the Ld. DRP and supported the same. On the issue of comparables, he relied on the order of the ld. TPO.

5. In reply, the ld. Counsel for the assessee submitted that the language of the Act is clear and what has to be referred to by the Assessing Officer to the TPO is only an international transaction, for determination of ALP. Referring to the letter dt. 14/03/2014, he submitted that this is not a valid reference by the Assessing Officer to the TPO and it is a communication by an officer in the office of the DDIT(IT)-11, Kolkata, to the TPO-1, Kolkata. He submitted that no letter, whatsoever, written by the Assessing Officer to the TPO, referring the international transactions for determination of ALP could be produced by the Assessing Officer or the ld. D/R. Only the approval granted by the DIT(TP)- Kolkata, for reference to the TPO u/s 92CA(1) of the Act, for determination of ALP was communicated. Thus, he submits that there is no valid reference by the Assessing Officer to the TPO and hence the period of limitation for completion of assessment does not get extended. He submitted that the assessment is barred by limitation.

6. After considering rival contentions, perusing the papers on record, orders of the authorities below and case-law cited, we hold as follows:-

6.1. Though the TPO stated that a reference u/s 92CA(1) of the Act, was received in the case of the assessee, for Assessment Year 2011-12, from the Assessing Officer for the determination of ALP for its international transaction. No specific letter/communications referring the international transaction, by the Assessing Officer to the TPO, could be produced before us. The letter dt. 14/03/2014, relied upon by the ld. D/R, is extracted for ready reference:-


Office of the Deputy Director of Income Tax (Intl.Taxation)-1(1)
Room No.210, 2nd Floor, Aayakar Bhawan Poorva,
110, Shanti Pally, Kolkata-700107

No. DDIT(IT)-1(1)/Kol/TP Reference/2013-14/956 Date: 14.03.2014

To,
The Transfer Pricing Officer-I, Kolkata
Aayakar Bhawan Poorva,
Kolkata-700107

Sir,

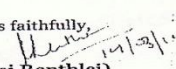
Sub: Approval for Reference to TPO for determination of Arm's Length Price under Section 92CA of the Income Tax Act, 1961- Matter Regarding-
Ref: Order No.38/2013-14 dated 06.11.2013


Kindly refer to the above.

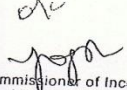
2. In light of the captioned subject, this is to kindly inform that request was made to the Ld.DIT(Intl.Taxation), Kolkata vide this office's letter no. DDIT(IT)-1(1)/Kol/TP Reference/2013-14/561 dated 31.10.2013 regarding approval for reference to the Transfer Pricing Officer u/s 92CA(1) of the Income Tax Act, 1961 for determination of Arm's Length Price u/s 92CA in the case of M/s Dongfang Electric Corporation Kolkata Project Office having PAN: AACCD0559L for the A.Y. 2011-12. In pursuant to the same, the Ld.DIT(Intl. Taxation & Transfer Pricing), Kolkata vide Order No.38/2013-14 dated 06.11.2013 has assigned the following case to the Transfer Pricing Officer-I, Kolkata:

Sl. No.	Name of the Assessee	PAN	Asst.Year	Assessing Officer
1.	M/s Dongfang Electric Corporation Kolkata Project Office	AACCD0559L	2011-12	DDIT(IT), Circle-1(1), Kolkata

3. In view of the above, copy of the Order of the Ld.DIT(Intl. Taxation & Transfer Pricing), Kolkata in Order No.38/2013-14 dated 06.11.2013 is forwarded for your kind information and necessary action.
Enclosed: As Stated Above

Yours faithfully,

(Rinteil Renthlei)
D.D.I.T.(IT)-1(1), Kolkata


CERTIFIED TRUE COPY


Assistant Commissioner of Income Tax
(International Taxation) Circle-1 (I)
Kolkata

Assistant Commissioner of Income Tax
(International Taxation) Circle-1 (I)
Kolkata

6.1.1. A perusal of the above letter demonstrates that the approval granted by the DIT(TP), was communicated to the TPO. Section 92CA(1) of the Act, reads as follows:-

"92CA. (1) Where any person, being the assessee, has entered into an international transaction [or specified domestic transaction] in any previous year, and the Assessing Officer considers it necessary or expedient so to do, he may, with the previous approval of the [Principal Commissioner or] Commissioner, refer the computation of the arm's length price in relation to the said international transaction [or specified domestic transaction] under section 92C to the Transfer Pricing Officer." (Emphasis ours)

6.1.2. A plain reading of the same demonstrates that, if the Assessing Officer considers it necessary to do so, he may refer the computation of the ALP, in relation to the said international transaction, u/s 92CA of the Act, to the TPO, after obtaining approval from the Commissioner or from the Principal Commissioner.

6.2. Thus, what has to be referred by the Assessing Officer is the computation of ALP in relation to the said international transaction. No letter or correspondence making the reference to the TPO by the Assessing Officer is produced before us. Moreover, the approval was taken from the DIT(IT)-Kolkata, for referring M/s. Dongfang Electric, Kolkata Project Office to the TPO and not any international transactions. The TPO, in this case tried to identify the international transactions that the assessee has entered into and then proceeded to determine the ALP. No international transaction was identified by the Assessing Officer and referred to the TPO after taking approval of the DIT (International Taxation). The assessee's case is that there is no international transaction on the facts of his case. This aspect should have been adjudicated and approval taken from the appropriate authority. Thus, the mandate of the Section has not been followed by the Assessing Officer. Hence we have no other alternative but to hold that the reference to the TPO, u/s 92CA of the Act is bad in law.

6.2.1. Once the reference in question is bad in law, the Assessing Officer is bound to pass an assessment order before 31st March, 2014 for the Assessment Year 2011-12. The extended time u/s 153(1) of the Act, does not come into play in the facts of this case. Hence in our considered view, the assessment is barred by limitation. Accordingly, the assessment order is quashed on the ground of limitation.

7. In the result, appeal of the assessee is allowed. The cross-appeal of the revenue is dismissed as infructuous.

Kolkata, the 9th day of February, 2017.

Sd/-
[Aby T. Varkey]
 Judicial Member

Sd/-
[J. Sudhakar Reddy]
 Accountant Member

Dated :09.02.2018
 {SC SPS}

Copy of the order forwarded to:

**1. Dongfang Electric Corporation
Dongfang Electric Corporation
Kolkata Project Office
CK-189 & CK-141
Sector-II
Salt Lake City
Kolkata – 700 091.**

**2. Deputy Commissioner of Income Tax, International Taxation-1(1), Kolkata
Aayakar Bhawan Poorva
110 Shanti Pally
Kolkata – 700 107**

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

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