

आयकर, अपीलिय अधिकरण राजकोट न्यायपीठ ।

**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT  
[Conducted through "E" Court at Ahmedabad]**

**BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER  
AND  
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER**

**आयकर अपील सं./ITA.No.37/RJT/2013**

**Asstt.Year 2009-2010**

The DCIT, Cir.1 Junagadh.	Vs	Smt.Gracy Kuthumkal Thomas Prop. of M/s.Jinny Marine Traders Plot No.1306/1311, GIDC Estate Veraval.
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**आयकर अपील सं./ITA.No.24/RJT/2013**

**Asstt.Year 2009-2010**

Smt.Gracy Kuthumkal Thomas Prop. of M/s.Jinny Marine Traders Plot No.1306/1311, GIDC Estate Veraval.	Vs	The DCIT, Cir.1 Junagadh.
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<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>
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Revenue by :	Shri Jitendra Kumar, CIT-DR
Assessee by :	Shri M.J. Ranpura, AR

सुनवाई की तारीख/Date of Hearing : 05/12/2017

घोषणा की तारीख /Date of Pronouncement: 01/03/2018

**आदेश/O R D E R**

**PER RAJPAL YADAV, JUDICIAL MEMBER:**

Assessee and the Revenue are in cross-appeal before the Tribunal against order of Id.CIT(A)-IV, Rajkot dated 3.12.2012 passed for the Asstt.Year 2009-10.

2. Firstly, we take appeal of the Revenue. Revenue took five grounds of appeal, but subsequently vide letter dated 5.9.2017. It has revised grounds of appeal and such grounds read as under:

*“1. The Ld. CIT(A) has erred in law and on facts of the case in not appreciating the facts that the GP was estimated in the case of assessee on the basis of various discrepancies/defects identified by the A.O.*

*2. The Ld. CIT(A) has erred in law and on facts of the case in not appreciating the fact that the actual sale price realized by the assessee did not represent the true prevailing market price as the assessee had factored/ included his DEPB gains while determining her selling price and if the DEPB gains is not taken into consideration, then the GP of the assessee will be meager and NP will be negative.*

*3. On the facts of the case and in law, the Ld. C.I.T.(A) ought to have upheld the assessment order of the A.O.*

*4. It is, therefore, prayed that the order of the CIT(A) may be set aside and that of the A.O. be restored to the above extent.”*

3. Brief facts of the case are that the assessee is an individual. She has filed return of income on 25.9.2009 declaring total income at Rs.1,04,47,640/- . Case of the assessee was selected for scrutiny assessment and notice under section 143(2) was issued and served upon the assessee. On scrutiny of the accounts, the AO formed an opinion that books of accounts of the assessee deserves to be rejected and her income is to be estimated according to the best judgment of the AO. Basically, the ld.AO has assigned four reasons for harbouring such belief, viz. (a) the assessee should have valued closing stock either on cost price or market price. She has valued on realizable value of the stock, (b) purchases are mostly from unregistered dealer, (c) her yield is at 45.98% as against 52.90% during the preceding year. The AO also observed that electricity consumption in comparison to other similarly situated assessee for processing and preservation of finished goods is more. It is also important

to note that the AO formed an opinion that if DEPB benefit is being excluded then there will be fall in the net profit ratio shown by the assessee. Accordingly, he rejected book results and estimated profit. He made addition of Rs.5,97,84,043/-. Dissatisfied with the addition, assessee carried the matter in appeal before the Id.CIT(A). The Id.CIT(A) deleted this addition by observing as under:

*“4.1 I have gone through the assessment order and submissions of appellant. The fall in gross profit and net profit in itself cannot be a reason to reject the books of account unless specific instances of bogus purchases, expenses and unrecorded sales and instances of excess stock or other such specific irregularity is detected. A particular expenditure may be disallowable as per I.T. Act if it is capital in nature and not for the purpose of business, however, if it is correctly recorded in books of account, the books of account cannot be rejected on the ground of its non-allow ability under I.T. Act. The DEPB scheme was started somewhere in Assessment Year 1998-99. Therefore, it is possible that in early days of this scheme, the benefits derived from such scheme were a windfall gain. However, in a competitive market, the business persons sacrifice the profit margin, especially when it is a windfall gain to capture the market or to increase his turnover. This is a simple economics and when all businesspersons started going the same, the benefit of DEPB, which could have been a windfall gain in 1998-99, gradually becomes a part of sale price consideration for earning normal profit in subsequent years. It is again a coincidence that when the normal forces of economics were responsible in determining and reducing the sale price due to benefit of DEPB in subsequent years till 2004-05, the deduction u/s. 80HHC was also withdrawn from the I.T. Act. Therefore, the reduction in GP of the business of appellant during the period 1998-99 to 2004-05 is apparently due to economics of sale price determination after gradually absorbing the windfall gain of DEPB started since 1998-99 rather than the withdrawal of 80HHC deduction during the same period. I therefore find that the Gross Profit of the initial few years after the DEPB scheme was started in Assessment Year 1998-99 and the Gross Profit of Assessment Year under appeal cannot be compared to reach any conclusion of rejection of books of account. The gross profit of the business of appellant was at 11.68% and 11.46% and net*

*profit was at 2% in assessment years 2006-07 and 2007-08, which is a more comparable period. In the assessment year under appeal, gross profit was 13.14% and net profit was 2.08% and therefore GP and NP certainly cannot be a criteria to reject the books of appellant. Assessing Officer has not found out any evidence to prove any purchase or expense as bogus or incorrect. Assessing Officer has only raised a suspicion that the purchase are from unregistered dealers therefore they may be incorrect. Assessing Officer has not brought out any evidence by examining the suppliers of goods to reach any conclusion to reject the books of accounts.*

*4.2 Appellant has not accounted for the body parts of fish, which are removed during production process. If, these body parts are found to have market value that would be another ground to reject the books of accounts. In case of Keshodwala Foods, Assessment Year 2009-10, in appeal No.CIT(A)-IV-226/11-12, the Assessing Officer made enquiry about the disposal of waste product. The Assessing Officer found during the remand proceedings that the material which is produced due to beheading, gutting, skinning, deboning etc. of the body of fish is only a wastage after recording the statements of the wastage lifter from the premises of that assessee. The remand report of the Assessing Officer shows that this material was lifted by wastage lifter and was not worth anything. This shows that such material does not have any market value in respect of which any sale should have been shown. Therefore no adverse view is taken for non accounting of waste material by the appellant in its books. The appellant also submitted the Category-wise raw fish purchased and production there from for assessment Year 2008-09 and for Assessment Year under appeal as under:*

<i>Assessment Year 2009-10</i>			
<i>Item</i>	<i>Production</i>	<i>Purchase</i>	<i>yield%</i>
<i>Squids</i>	<i>1182700</i>	<i>2196161</i>	<i>53.85</i>
<i>Shrimps</i>	<i>930379</i>	<i>2858151</i>	<i>32.55</i>
<i>Cuttle Fish</i>	<i>1139479</i>	<i>2023661</i>	<i>56.31</i>
<i>Octopus</i>	<i>13417</i>	<i>25636</i>	<i>52.34</i>
	<i>3265975</i>	<i>7103608</i>	<i>45.98</i>

<i>Assessment Year 2008-09</i>			
<i>Item</i>	<i>Production</i>	<i>Purchase</i>	<i>yield%</i>

<i>Squids</i>	760856	1535708	49.54
<i>Shrimps</i>	1125443	2519563	44.67
<i>Cuttle</i>	1138168	1665033	68.36
<i>Fish</i>			
<i>Octopus</i>	11650	19282	60.42
	3036117	5739586	52.90

*On the basis of material made available by appellant, material made available in similar appeals and the information available in internet, it appears that the yield of whole fish sold without any removal of body part may be 100%. The yield of fish sold after removing the head and fins may be 85%-90%. The yield of fish sold after further removing the internal organs such as intestine etc. may be 65%-75%. The yield of fish after further removing skin and bones may be 45%-60%. There may be further loss of water at the time of "Freezing" in the form of drip loss and in case of Shrimps, this loss is higher because the water content in Shrimps is very high. Moreover, same fish may be sold as whole fish, headless fish or after removal of all non-edible parts. Therefore, the yield in the same fish may vary from 40% to 100%, if the final product is sold as different combination of whole, headless, fillet (only meat) etc. to different customers. Therefore, it is not possible to say whether the yield shown by appellant is correct or not unless the appellant has followed a particular process on a particular fish. However, a yield below 40% in case of most of the fish, and a yield below 35% in case of Shrimps would be unusual. In case of appellant, the yield in all fish was above 40% in Assessment Year 2008-09 and all but in Shrimps was above 40% in the Assessment Year under appeal. In case of Shrimps the minimum yield may be 35% and appellant has shown yield of 32.55%. A/R of appellant had submitted that the appellant is selling quality products and therefore losses on account of grading and removing defects in finished goods as well as rejection from raw material itself are also present in the business of appellant which account for further loss to maintain quality product. In view of these facts, I find that no adverse inference may be drawn in case of appellant as yield of none of the products are beyond the acceptable range.*

*4.3 I find that the appellant books of export sale in subsidiary ledger based on exchange rate as on the date of sale. If the sale proceeds are realized during the same Financial Year, appellant replaces the actual value realized in terms of rupee in sale register. There may be some*

*sale proceeds, which are not realized during the same Financial Year. The A/R of appellant explained that the unpaid export sales bills on 31st March are mostly paid before the audit of books of account and therefore the actual value realized in terms of rupees after the month of March but before the audit of books of account replaces the sale value in the books of account. In only those cases where the realization of sale proceeds comes after the audit, appellant books the exchange rate fluctuation difference in subsequent year. The Assessing Officer in the assessment order has recognized this fact. I find that the gains and losses because of Exchange rate difference, which arise in subsequent financial Year at the time of realization of sale proceeds, are backdated and incorporated as part of sale price in the books or Financial year under consideration. It is possible that the sales could be reduced or increased by such backdating of loss or gain on foreign exchange fluctuation, which actually arose in subsequent Financial Year. However, the gain of one Financial Year would be the loss of subsequent Financial Year and over the combined period of Financial Year under consideration and subsequent Financial Year there would be no net effect on determination of income. Assessing Officer has accepted the method of accounting of appellant in past and appellant is regularly following the same method of accounting and the accounting is essential mercantile with only notional adjustment of exchange price difference between two financial years. I therefore do not find that correct income cannot be derived from this method of accounting. Moreover, there is no determination or finding by the Assessing Officer that such notional adjustment has resulted in reduction of income of appellant for the year under consideration.*

*4.4 Assessing Officer has compared the electricity expenditure of Rs.2,25,70,017/- of appellant with Keshodwala Foods and to Shri Pithar and found that the capacity of appellant was similar to Shri Pithar and was following almost similar processing operation but the expenditure in the case of appellant was more than double the expenses shown by Shri Pithar. Similarly the production of M/s. Keshodwala Foods, is almost five times but the electricity expenditure is less than that shown by the appellant. Assessing Officer stated that such abnormal expenditure was not explained by appellant with clinching evidence beyond any doubt. During the appellate proceedings, appellant submitted the explanation that the material purchased and processed during the year under appeal was 23%-24% more than what was processed in earlier year. The increase in cost of electricity was*

only 15-16% over the preceding year. I find that the electricity cost is mainly incurred in cold storage or for freezing the final product. The quantity of material purchased is not material. In terms of material produced and which could required cold storage and freezing increased by 7.5% from the preceding year in quantity terms. In Assessment Year 2008-09 also when there was a decrease of about 6% in material produced, there was a decrease of only 1% in consumption of electricity wrt assessment year 2007-08. This shows that a certain percentage of inflation of about 6%-8% every year in the cost of electricity is inherent. Therefore electricity consumption of appellant, when compared with appellant's own consumption of electricity of earlier years is not unreasonable. The consumption of electricity will depend upon the lowest temperature maintained for freezing and cold storage and also whether mechanized process is being used or manual labour is being used. For lesser spoilage of products and better quality of product and due to very nature of product it appears that appellant requires more expenditure on electricity than other persons in fish processing business. Shri Keshodwala Food is producing large number of items which are almost resale of the item purchased as the yield is 100% in almost 2/3rd items purchased by it. Such items require processing by the persons who purchase them. Appellant is producing more than 92% of such products which would hardly require any further processing when sold. Therefore the electricity consumption in case of appellant cannot be compared in the manner Assessing Officer has done. Moreover, Assessing Officer has not analyzed any electricity bill of voucher to arrive at such decision that the electricity expenditure was not actually incurred by the appellant and was not revenue in nature or was penal in nature. I find that no adverse inference may be drawn from the consumption of electricity after considering the above facts, especially for rejecting the books of account. Similarly, Assessing Officer has also made reference to excessive expenditure on cartage inward expenditure, vehicle expenditure, labour charges, packing material charges, repair to building and machinery on his own presumption without bringing out any evidence or enquiry from the recipient of such expenditures. I find that no adverse inference may be drawn on account of such expenditure after considering the above facts, especially for rejecting the books of account.

4. With the assistance of the Id.representatives, we have gone through the record carefully. Section 145 of the Income Tax Act is the relevant provision

for this issue, therefore, it is pertinent to take note of this section. It reads as under :

*“145. (1) Income chargeable under the head "Profits and gains of business or profession" or "Income from other sources" shall, subject to the provisions of sub-section (2), be computed in accordance with either cash or mercantile system of accounting regularly employed by the assessee.*

*(2) The Central Government may notify in the Official Gazette from time to time [accounting standards] to be followed by any class of assesseees or in respect of any class of income.*

*(3) Where the Assessing Officer is not satisfied about the correctness or completeness of the accounts of the assessee, or where the method of accounting provided in sub-section (1) [or accounting standards as notified under sub-section (2), have not been regularly followed by the assessee], the Assessing Officer may make an assessment in the manner provided in section 144.]”*

5. A bare reading of Section 145 would reveal that it provide the mechanism how to compute the income of the Assessee. According to sub-section 1, the income chargeable under the head profit and gains of business or profession or income from other source shall be computed in accordance with the method of accountancy employed by an Assessee regularly, subject to sub-section 2 of Section 145 of the Act. Sub-section 2 provides that the Central Government may notify in the official gazette from time to time, the Accounting Standard required to be followed by any class of Assessee in respect of any class of income. Thus, it indicates that income has to be computed in accordance with the method of accountancy followed by an Assessee i.e. cash or mercantile, such method has to be followed keeping in view the Accounting Standard notified by the Central Government from time to time. Sub clause 3 provides a situation, that is, if the Assessing Officer is unable to deduce the true income. On the basis of method of accountancy followed by an Assessee than he can reject the book result and the assessee's

income according to his estimation or according to his best judgment. The Assessing Officer in that case is required to point out the defects in the accounts of Assessee and required to seek explanation of the Assessee qua those defects. If the assessee failed to explain the defects than on the basis of the book result, income cannot be determined and Assessing Officer would compute the income according to his estimation keeping in view the guiding factor for estimating such income.

6. In the light of the above, let us examine facts of the present case. As observed earlier, the Id.AO, for rejecting book of accounts of the assessee, has basically assigned four to five reasons. In his first fold of reasoning, he observed that the assessee has valued the stock at realizable value instead of market price, on the date of valuation or cost price. As per accounting norms, assessee to value her stock either on market price or at cost whichever is lower. Thus, according to the AO the method adopted by the assessee is not in accordance with accounting norms. As far this objection is concerned, we will be dealing with this objection separately while considering cross-appeal of the assessee, because, the Id.CIT(A) has held that sufficient reasons are not available for rejecting the book results. He independently confirmed the addition of Rs.98,10,499/- on account of under valuation of stock which is being agitated by the assessee in her appeal. This one aspect may not come in the way of AO from deducing true income of the assessee on the basis of accounts maintained by her. Thus, this will not be considered as corroborative factor for rejecting book results. This aspect can be independently taken care as done by the Id.CIT(A).

7. Next reason assigned by the Id.AO is that low yield achieved by the assessee from processing of different types of fishes. This aspect has been

dealt with by the Id.CIT(A) in details in para 4.2 of the impugned order extracted (supra). The Id.CIT(A) has observed that same fish will be sold as whole fish or headless fish or after removal of all non-edible parts. Therefore, yield in the same fish may vary from 40% to 100%. The Id.CIT(A) has visualized percentage of yields according to the processing norms carried out on a particular quality of fish i.e. whether its non-edible parts are removed or only head was removed or bones and heads were removed etc. Considering detailed analysis of different types of fishes, the Id.CIT(A) has recorded a finding that if yield is below 40% and below 35% in the case of shrimps then it will be unusual. Otherwise, it is within the range in this line of business. Yield of the assessee in all aspect is more 40% in the assessment year. The Id.CIT(A) has taken note of yield achieved by the assessee. Such details are available on page no.25 of the CIT(A)'s order. After looking into this aspect, we are of the view that there is no fall in the yield achieved by the assessee in processing of fishes, and this cannot be used as a reason for doubting audited accounts of the assessee.

8. Next reason assigned by the AO is electricity consumption in comparison to other similarly situated assessees. The Id.CIT(A) has recorded a finding that the AO has compared electricity consumption with Keshodwala Foods and shri Pithar. Both these concerns were mostly engaged in the export of finished products. The Id.CIT(A) has held that Keshodwala Foods is producing large number of items which are almost resale of items purchased as the yield is 100% in almost two-third items purchased by it. Thus, when an assessee purchased finished product, they come in a frozen state and their preservation would not require much electricity in comparison to the processing activities maintained by the assessee in converting raw-fishes into finished goods, and thereafter preserving it. Thus, the Id.CIT(A) has rightly

observed that there is no comparison between activities of the assessee vis-à-vis Keshodwala Foods or Shri Pithar. Electricity consumption of these concerns could not be equated with the assessee.

9. Similarly, as far as purchases made from unregistered dealers are concerned fishes were to be procured from fishermen. Of course, they are unregistered dealers. The AO should have pointed out defects either in the rates or inflation of expenditure. No such things have been pointed out. He simply took this reason in sweeping manner. After considering the finding of the Id.CIT(A), we are of the opinion that accounts of the assessee are audited, specific defects could not be pointed out by the AO, and estimate of GP addition could not be made. The Id.CIT(A) has appreciated all these aspects in the detailed finding extracted (supra), and we do not find any reason to interfere in the order of the Id.CIT(A). The appeal of the Revenue is devoid of any merit, hence, rejected.

10. As far as assessee's appeal is concerned, she has pleaded that the Id.CIT(A) has erred in confirming addition of Rs.98,10,449/- on the alleged account of undervaluation of closing stock. The assessee had four types of items in her closing stock viz. squids, shrimps, cuttle fish, octopus. She has valued this stock according to realizable value. The Id.CIT(A) while confirming the addition has held that assessee should have valued the stock according to market price on the date of valuation. The discussion made by the Id.CIT(A) in this connection reads as under:

*“..I find that appellant has considered rate of about Rs.76/kg for Squids, Rs.116/kg for Shrimps, Rs.95/Kg. for Cuttle Fish and Rs.36/Kg for Octopus for valuation of closing stock. These rates are much lower than the average sale price of these products, i.e. Rs.127/Kg, Rs.171/Kg, Rs.176/Kg and Rs.61/Kg respectively and therefore the*

*claim of appellant that these products have been valued at net realizable value is not apparent at all. The Average purchase price of these products after yield is Rs.76/Kg., Rs.146/Kg, Rs.144/Kg and Rs.64/Kg respectively. The average purchase price after yield is less than the Average sale price in respect of all products. Therefore presuming that no manufacturing expenses is loaded to the cost price of closing stock, still, appellant should have selected at least the Average purchase price of these products after yield for valuation of closing stock. Therefore I find that the valuation of closing stock should be made as under:*

<i>Item</i>	<i>Closing Stock</i>				
	<i>Quantity (Kg.)</i>	<i>rate considered by appellant</i>	<i>Amount</i>	<i>Correct Price</i>	<i>Difference</i>
<i>Squids</i>	<i>165948</i>	<i>76</i>	<i>12553711</i>	<i>76</i>	<i>0</i>
<i>Shrimps</i>	<i>112285</i>	<i>116</i>	<i>13069514</i>	<i>146</i>	<i>3368550</i>
<i>Cuttle Fish</i>	<i>129061</i>	<i>95</i>	<i>12313456</i>	<i>144</i>	<i>6323989</i>
<i>Octopus</i>	<i>4915</i>	<i>36</i>	<i>175373</i>	<i>60</i>	<i>117960</i>
	<i>412209</i>		<i>38112054</i>		<i>9810499</i>

*I therefore confirm the addition of Rs.98,10,499/- on account of undervaluation of stock. However, this stock would be opening stock of subsequent Assessment Year and appellant may claim deduction in subsequent Assessment Year.*

11. With the assistance of the Id.representatives, we have gone through the record carefully. There is no dispute with regard to the proposition that the assessee would be required to value closing stock either at cost or at market price whichever is lower. The assessee did not adopt cost price. The assessee has adopted sale which could be realized out of the stock. But what was guiding factor to adopt rates. The Id.CIT(A) has observed that during the period when valuation was done rates of these items were quite different in the market. The Id.CIT(A) made reference to those rates in the finding

extracted supra, and thereafter held that stock was undervalued by a sum of Rs.98,10,499/-. We do not find any error in this finding of the Id.CIT(A). More so, it is a revenue neutral issue because whatever addition is being made in the closing stock, it will be opening stock in the next year. If the assessee would fail to realize the value in proportion with the valuation of closing stock, she will claim loss in the next year, and if she acquired higher rate, then profit will be made. Therefore, no interference is called for in the finding of the Id.CIT(A). Ground no.3 is accordingly rejected.

12. In ground no.2 grievance of the assessee is that the Id.CIT(A) has erred in confirming disallowance of Rs.6,29,855/- which was disallowed out of foreign tour expenses. Finding recorded by the Id.CIT(A) on this issue is worth to note. It reads as under:

*“4.6 In respect of commission of Rs.1,05,47,835/-, appellant has submitted the copy of notice dated 142(1) dated 06.07.2011 of the Assessing Officer. In para 6 of this notice, Assessing Officer had asked that appellant to submit details as under:*

*“File payeewise details of commission on sales exceeding Rs.10,000/-. Details like amount, mode of payment, TDS, service rendered by the payee, basis of the commission paid be mentioned. Copy of agreement with payee or any other evidence be filed. Whether payee is covered by Sec 40A(2)(b) be mentioned”*

*Appellant had submitted the details vide letter dated 21.07.2011 where appellant attached details of commission on sales paid during the year. Appellant clarified that no one is covered u/s.40A(2)(b) of the I.T. Act. The details submitted by appellant were apparently copy of ledger account of “Commission on sale”, copy of form No. 16A of TDS issued to payee wherever TDS was deducted with PAN of payee, copy of debit note of commission raised by the payee explaining the particular transaction for which the commission was charged in the debit note. I do not find any reason as why after submission of these details the commission could be held as disallowable. Moreover, in Assessment*

*Year 2008-09, appellant had claimed similar sales commission expenditure of Rs.10186988/- which the Assessing Officer had allowed. The foreign tour expenditure of Rs.6,29,855/- was also claimed by the appellant for her son Shri Kenny Thomas and his family. The question of allowance of disallowance of an expenditure revealed in the books cannot be a reason to reject the books of account. Appellant has not submitted not submitted any argument during the appellate proceeding also. The foreign travelling expenditure of Rs.6,29,855/- for appellant's son and his family is apparently a pleasure trip and personal in nature. I therefore confirm the disallowance of Rs.6,29,855/- on foreign travelling expenditure."*

13. With the assistance of Id.representatives, we have gone through the record carefully. A perusal of the above would indicate that the Id.CIT(A) has recorded a categorical finding that expenditure on foreign travel of assessee's son was not for the purpose of business, hence, it could not be allowed. Before us, the assessee failed to demonstrate business expediency with regard to this expenditure, and how Shri Kenny Thomas and his family have fulfilled objects of business carried out by the assessee. Therefore, we do not find any reason to interfere in the finding of the Id.CIT(A). This ground of appeal is rejected.

14. Ground Nos.1 and 4 are general in nature, which do not call for recording any finding, hence, they are rejected. Accordingly, appeal of the Revenue and the assessee are devoid of merit. They are dismissed.

15. In the result, appeals of the Revenue and assessee, both are dismissed.

**Order pronounced in the Court on 1<sup>st</sup> March, 2018 at Ahmedabad.**

**Sd/-  
(AMARJIT SINGH)  
ACCOUNTANT MEMBER**

**Sd/-  
(RAJPAL YADAV)  
JUDICIAL MEMBER**

Ahmedabad; Dated 01/03/2018