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

श्री विजय पाल रॉव, न्यायिक सदस्य एवं श्री भागचन्दादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI BHAGCHAND, AM

आयकर अपील सं./ITA No. 976/JP/2016
निर्धारण वर्ष/Assessment Years : 2012-13.

Anil Kumar Dangayach HUF D-49, Hathi Babu Marg, Bani Park, Jaipur.	बनाम Vs.	The Income Tax Officer, Ward 3(2), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No. AACHA 0340 R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri S.L. Poddar &
Ms Isha Kanungo (Advocates)

राजस्व की ओर से/ Revenue by : Shri L.R. Meena (CIT)

सुनवाई की तारीख/ Date of Hearing : 19.02.2018
घोषणा की तारीख/ Date of Pronouncement : 20/03/2018.

आदेश/ ORDER

PER SHRI VIJAY PAL RAO, J.M.

This appeal by the assessee is directed against the order dated 20TH October, 2016 for the assessment year 2012-13. The assessee has raised the following grounds of appeal :-

1. Under the facts and circumstances of the case the learned CIT (A) has erred in confirming the addition of Rs. 3,34,38,259/- made by the learned Assessing Officer by treating the sundry creditors as non-genuine appearing in balance sheet.

2. Under the facts and circumstances of the case the learned CIT (A) has erred in not allowing the sales made to the creditors in subsequent years to settle their accounts inspite of submitting all the evidences regarding sales.

3. Under the facts and circumstances of the case the learned CIT (A) has erred in not considering that in the earlier years the trading additions were also made by disallowing purchases.

4. The assessee craves your indulgence to add, amend or alter all or any grounds of appeal before or at the time of hearing.

2. The assessee HUF filed its return of income on 22nd September, 2012 declaring total income of Rs. 3,72,450/-. The assessee is running business in the name of M/s. R.S. Gems dealing in precious and semi precious stones. During the course of assessment, the AO noted that there were huge sundry credits appearing in the books of accounts of the assessee to the tune of Rs. 9,78.82,902/-. The AO found that out of these trade creditors, 10 creditors were non-resident and the amount to the extent of Rs. 4,27,14,114/- pertaining to these foreign creditors were accepted by the AO. However, the AO has conducted an enquiry in respect of the local trade creditors representing the amount of Rs. 3,34,38,259/-. The AO noted that these credits were outstanding for last 5-6 years and accordingly the notices were sent to some of the creditors by post but the same could not be served. The AO further noted that in the subsequent assessment year i.e. 2015-16 the assessee has written off some trade creditors to the extent of Rs. 29,18,474/-. Accordingly, the AO doubted the genuineness of the trade creditors. The AO accordingly held that the trade credits amounting to Rs. 3,34,38,259/- are not genuine and treated the same as income of the assessee. The assessee challenged the action of the AO

before the ld. CIT (A) but could not succeed as the ld. CIT (A) has confirmed the addition made by the AO under section 41(1) of the IT Act.

3. Before us, the ld. A/R of the assessee has submitted that the AO has not doubted the trade creditors to the extent of Rs. 4.27 crores as these are foreign creditors and the AO was satisfied after conducting the enquiries. However, the AO has doubted only the local trade creditors from whom the money was received by the assessee amounting to Rs. 3,34,38,259/-. The action of the AO is arbitrary and based on assumption and conjectures in holding that the trade creditors were not genuine simply on the ground that the letters sent through post remained unserved. However, the AO has not given the copies of the unserved notices to the assessee to examine the reason for non delivery of the letters sent by the AO. He has further contended that the assessee furnished complete details of all the parties. The books of accounts are audited under section 44AB of the IT Act and the auditors have not pointed out any defect in the books of accounts. Even the AO has not found any fault in the books of accounts and accepted the trading results as declared by the assessee. The AO has doubted the genuineness of the trade creditors mainly on the reason that these are outstanding for a long period and further the letters issued to some of the creditors were not served. The ld. A/R has submitted that in the business of precious and semi precious stones the parties are not displaying their names or their business entity outside their business houses due to confidentiality and other business requirements. The assessee furnished all the details of the creditors including business name of creditors, complete address of creditors, name and PAN as well as TIN numbers of the creditors. All these information submitted by the assessee are more than enough to establish genuineness and existence of the

trade creditors. The AO instead of conducting an internal enquiry and to verify the existence of trade creditors through their PAN has merely issued letters to them and arrived to the conclusion only on the basis of non-service of the letters. He has further submitted that due to financial difficulty the assessee was not able to make the payment in time. However, it is an established position of law that till the party giving credit has not written off the amount, the trade creditors would continue to stand. He has further submitted that when the foreign creditors were also outstanding for equally long period of time and AO has accepted the genuineness of the foreign trade creditors then the said long outstanding of local trade creditors cannot be a reason for treating the same as not genuine. He has further contended that in the subsequent assessment years i.e. 2014-15 and 2015-16 the assessee has paid the trade creditors to the extent of Rs.80,72,538/- and, therefore, the part liability has been discharged by effecting the sales to the trade creditors. The ld. A/R has referred to the sale vouchers relating to the assessment years 2014-15 and 2015-16 and submitted that in the subsequent years the assessee has discharged the liability by way of sale of precious stones to the trade creditors. He has further submitted that ld. CIT (A) has relied upon the various decisions for confirming the addition made by the AO. However, the decisions cited by the ld. CIT (A) are not directly applicable to the facts of the present case. In support of his contention he has relied upon the following decisions :-

(i) CIT vs. Sadul Textiles 167 ITR 634 (Raj.)
(ii) CIT vs. Narendra Mohan Mathur (2014) 97 DTR 428 (Raj.)
(iii) CIT vs. Rita Mathur (Smt.) (2014) 97 DTR 428 (Raj.)
(iv) CIT vs. Smt. Sita Devi Juneja (2010) 325 ITR 593 (P&H)

(v) CIT vs. Jaipur Jewellers (Exports) (2010) 187 Taxman 169)

(vi) Principal CIT vs. Matruprasad C. Pandey (2015) 377 ITR 363 (Guj.)

Relying upon the above cited decisions, the ld. A/R has submitted that so long the assessee is showing the liability in the books even if it is time barred, it is neither remission nor cessation of trading liability. Only when the assessee treated the liability as a remission or cessation, the same will be treated as income under section 41(1) of the Act. Non-response from the creditor is not enough for making the addition under section 41(1) of the Act but the AO has to prove how the trading liability ceased to exist. Thus the ld. A/R has submitted that the AO has committed an error by treating the trade credits as income of the assessee when assessee has shown the liability on the books of accounts and AO has not established that the liability has actually ceased to exist.

3.1. On the other hand, the ld. D/R has relied upon the orders of the authorities below and submitted that no confirmation was filed with regard to the settlement in the subsequent years as claimed by the assessee. He has referred to the finding of ld. CIT (A) and submitted that the ld. CIT (A) relied upon the decision of Hon'ble Jurisdictional High Court in the case of Rama Steel Rolling Mills & General Engg. Works vs. ITO, 35 taxmann.com 262 (Raj.) wherein the Hon'ble High Court has observed that if the liability at the end of the year is not proved then certainly be added under section 41(1) of the Act. Thus the ld. D/R has submitted that if the

assessee failed to prove the existence of liability as on 31st March, 2012 then the same will be treated as income under section 41(1) of the Act.

4. We have considered rival submissions as well as relevant material on record. The trade creditors are admittedly standing in the books of accounts of the assessee for a long time and, therefore, these are not pertaining to the year under consideration. It is also not the case of the AO that the assessee has introduced fresh trade creditors during the year under consideration. Once the trade creditors were accepted by the AO in the year these were first time in the books of accounts, then the genuineness of the trade creditors cannot be doubted only because of non-payment of the same for such a long time. The AO held that trade creditors shown in the books of accounts to the extent of Rs. 3,34,38,259/- are not genuine and, therefore, the same are added to the income of the assessee though the counter part of the trade credits belonging to the foreigners were accepted by the AO. Thus the AO cannot apply a different parameter of outstanding period for the local trade creditors and foreign trade creditors. Even others, once the trade credits were accepted in the year when these are introduced in the books of accounts, the same cannot be treated as non-genuine in the subsequent year except the fact that the liability of the assessee to repay the amount ceased to exist. The AO has arrived to the conclusion based on the fact that the notices issued to the trade creditors were not served but that itself would not prove that the trade creditors are having no claim of the amount shown by the assessee in the books of accounts. Therefore, the condition for treating the same as income of the assessee under section 41(1) is that the liability ceased to exist as at the end of the financial year relevant to the year

under consideration. The AO has not written any facts or any evidence on record to show that the said liability has ceased to exist except doubting the genuineness of the creditors. The decisions referred and relied upon by the ld. CIT (A) are based on the specific facts of each case. In the case of Palkhi Investments & Trading Co. Pvt. Ltd. 71 taxmann.com 322 (Bombay) when the AO conducted the enquiry from the creditors they denied having any amount due from the assessee. Thus the said decision was based on credits denied against the assessee. Similarly, in the case of Rama Steel Rolling Mils & General Engg. Works vs. ITO (supra), the Hon'ble High Court has observed only to the extent of settled position of law that if the liability is ceased to exist on the last date of financial year relevant to the assessment year then it will be added as income of the assessee. However, since it is a factual issue, the Hon'ble High Court set aside the issue to the record of the AO for conducting the proper enquiry. Similarly, in the cases as referred by the ld. CIT (A) are also in respect of facts where the creditors denied any amount due from the assessee and in another case CIT vs. Chipsoft Technology Pvt. Ltd., 26 taxmann.com 109 (Delhi) the issue involved was pertaining to bonus payable by the assessee and not trade creditor. Therefore, where the AO has given the finding based on the tangible material that the claim of the assessee is either false or the liability was otherwise ceased to exist then the creditors had denied any outstanding to be received from the assessee. In the case in hand the AO has not given any such finding or any supporting record to show that the creditors have denied any claim receivable from the assessee. The Hon'ble Jurisdictional High Court in the case of CIT vs. Sadul Textiles (supra) has observed and held in para 2 to 5 as under :-

"**2.** The relevant assessment year is 1972-73. The assessee was allowed deduction of the sums of Rs. 16,366 and Rs. 98,091 towards wages and bonus in earlier years but the same remained unclaimed by the work men. For this reason, the Question arose during the relevant assessment year 1972-73 whether these amounts of unclaimed wages and unclaimed bonus were taxable in that year under section 41(1) of the Act. The ITO included these amounts in the assessee's income treating the same as profits and gains of business during the relevant assessment year and the assessee's appeal to the Commissioner (Appeals) also failed. However, the Tribunal hereafter accepted the assessee's contention that these amounts could not be deemed to be profits and gains of business in order to be taxable under section 41(1). This view was taken on the basis that these amounts representing: the unclaimed wages and bonus, though time barred had not resulted in either remission or cessation of the trading liability of the assessee without which the same could not be taxed under section 41(1). Aggrieved by the view taken by the Tribunal, the revenue applied for a reference under section 256(1) which was made by the Tribunal to answer the above- quoted question of law.

3. The preponderance of the authorities on the point is in assessee's favour. The High Courts of Bombay, Kerala, Karnataka, Calcutta and Allahabad have held that where such amount represents time barred trading liability of the assessee, there is neither remission nor cessation in the trading liability inasmuch as the law of limitation merely bars the remedy but does not wipe out the liability. On this basis, the view taken by these High Courts is that there is neither remission nor cessation of the trading liability of the assessee in such cases, since there is neither any unilateral act of the creditor amounting to remission nor any bilateral act of the parties resulting in the liability ceasing to exist in law, merely because the recovery of the same has become time barred. It has also been held in these cases that the mere fact that the assessee has not shown such an amount as his trading liability in his account books does not affect this consequence since this unilateral act of the assessee is neither remission nor cessation of his trading liability. These decisions are *Shridhar Udai Narayan* v. *CIT* [1962] 45 ITR 577 (All.), *J.K. Chemicals Ltd.* v. *CIT* [1966] 62 1TR 34 (Bom.), *Gannon Dunkerley & Co. Ltd.* v. *CIT* [1976] 102 ITR 428 (Bom.), *CIT* v. *Sadabhakti Prakashan Printing Press (P.) Ltd.* [1980] 125 ITR 326 (Bom.), *CIT* v. *V.T. Kuttappu & Sons* [1974] 96 ITR 327 (Ker.), *Liquidator, Mysore Agencies (P.) Ltd.* v. *CIT* [1978] 114 ITR 853 (Kar.), *CIT* v. *Sugauli Sugar Works (P.) Ltd.* [1983] 140 ITR 286 (Cal.), *Bijli Cotton Mill (P.) Ltd.* v. *CIT* [1971] 81 ITR 400 (All.) and *Bhagwat Prasad & Co.* v. *CIT* [1975] 99 ITR 111 (All.).

4. The learned counsel for the revenue placed reliance on a decision of the Allahabad High Court in *Indian Motor Transport Co.* v. *CIT* [1978] 114 ITR 677. In our opinion, this decision of the Allahabad High Court cannot be construed as taking a contrary view on account of the fact that this too is a decision by the Division Bench alike the earlier decision and, therefore, it is reasonable to assume that a subsequent Division Bench of the same High Court would not take a view inconsistent with the earlier Division Bench.

Moreover, Satish Chandra, CJ. who was party to this decision was also a party to the earlier decision in *Bhagwat Prasad & Co.'s* case (*supra*). That apart the earlier decision in *Bhagwat Prasad & Co.'s* case (*supra*)has also been distinguished in this case on the ground that in *Bhagwat Prasad & Co.'s* case *(supra)* the remedy had become time barred, whereas in this case it had not. This alone is sufficient to indicate that this decision relied on by the learned counsel for the revenue cannot be construed as a contrary decision. There is no other decision taking a contrary view cited at the bar.

5. We find no reason to take the contrary view suggested by the learned counsel for the revenue in the face of catena decision cited earlier, taking the view in assessee's favour. Following those cases it is to be held that the Tribunal was justified in the view it has taken."

Thus merely because the trade creditors are standing in the books for a period which is considered to be time barred it is neither remission or cessation of liability so long the assessee is willing to pay the same and the creditor has not waived off the credit. The Hon'ble Jurisdictional High Court in the case of CIT vs. Narendra Mohan Mathur (supra) has reiterated its view and held that for remission or cessation of a trading liability and for making addition under section 41(1) of the Act it is not enough that the creditors have not given any response. The revenue has to prove that how the trading liability ceased to exist. The Hon'ble Punjab & Haryana High Court in the case of CIT vs. Sita Devi Juneja (supra) has held in para 4 & 5 as under :-

"**4.** After hearing learned counsel for the appellant and going through the impugned order, we do not find any merit in the instant appeal. It is the conceded position that in the assessee's balance sheet, the aforesaid liabilities have been shown, which are payable to the sundry creditors. Such liabilities, shown in the balance sheet, indicate the acknowledgement of the debts payable by the assessee. Merely because, such liability is outstanding for the last six years, it cannot be presumed that the said liabilities have ceased to exist. It is also conceded position that there is no bilateral act of the assessee and the creditors, which indicates that the said liabilities have ceased to exist. In absence of any bilateral act, the said liabilities could not have been treated to have ceased. In view of these facts, the CIT(A) as well as the ITAT have

rightly come to the conclusion that the Assessing Officer has wrongly invoked the *Explanation I* of section 41(1) of the Act and made the aforesaid addition on the basis of presumption, conjectures and surmises. It has been further found that the Assessing Officer failed to show that in any earlier year, allowance of deduction had been in respect of any trading liability incurred by the assessee. It was also not proved that any benefit was obtained by the assessee concerning such trading liability by way of remission or cessation thereof during the concerned year. Thus, there did not accrue any benefit to the assessee which could be deemed to be the profit or gain of the assessee's business, which would otherwise not be the assessee's income. It has been further found as fact that the assessee had filed the copies of accounts of sundry creditors signed by the concerned creditors. In view of this fact, in our opinion, the ITAT has rightly come to the conclusion that confirmation from the creditors were produced.

5. In view of the above, we do not find any illegality in the impugned order passed by the ITAT and in our opinion, no substantial questions of law, as raised by the revenue in this appeal, arise from the order of the ITAT."

Thus the Hon'ble High Court has held that merely because such liability is outstanding for last 6 years, it cannot be presumed that the said liability has ceased to exist. In the absence of any bilateral act of the assessee and creditors, the said liability could not be treated to have ceased. The Hon'ble Delhi High Court in the case of CIT vs. Jaipur Jewellers (Exports) (supra) has held in para 3 & 4 as under :-

"**3.** So far as the addition for unexplained credit entries with Banks, the CIT(A) deleted the same as the same was duly assessed for another assessee. The only submission of the learned counsel for the appellant is that the assessee never disclosed that the earlier firm had been dissolved and new firm had been established and this fact, for the first time, was brought by the assessee before the CIT (Appeals) and CIT (Appeals) accepted the same as a truth without verifying as to whether earlier firm had been dissolved and new firm had come into existence. She submitted that no necessary documents evidencing the creation of the new partnership were not even looked into by the CIT (Appeals) or ITAT. On our repeated queries made to the learned counsel as to whether this ground was raised before the ITAT while challenging the order of the CIT (Appeals) or not, Ms. Prem Lata Bansal was not able to point out any such ground having been raised before the ITAT. When such a plea was not taken before the ITAT, it is not permissible for the revenue to take this plea, for the first time, in this appeal, that too when the

appeal is maintainable only on the substantial question of law. On the contrary, we find from the reading of the impugned order of the ITAT that as per the assessee, the fact that assessee was newly constituted firm and the business of the firm as now carried on is different than the business carried on by the erstwhile firm, was specifically argued and this was not even rebutted by the representative of the revenue who appeared before the ITAT. This can be seen from para 12 of the impugned order of the ITAT. On that basis, ITAT observed as under :

"After considering the rival submissions, we do not find any infirmity in the order of the learned CIT(A). Though at the first instance the Assessing Officer was not aware of the fact as to whom the money belongs being the deposit in the bank account. However, when this fact was brought to the notice of the Assessing Officer, the Assessing Officer has not been able to controvert the finding that the money do not belong to the present assessee. Accordingly, no addition could be made in the hands of the present assessee. Addition of Rs. 11,58,598 was therefore, rightly deleted by the learned CIT(A)."

4. On the addition of Rs. 38,77,174 we find that the ITAT has sustained the findings of the CIT(A) that the amounts payable to the creditors have been acknowledged by the assessee in its books and the liability pertains to the amount payable by the erstwhile firm being now taken over by the assessee, and that various creditors were paid and were being paid off by the assessee. The ITAT therefore held that so long as there is no cessation of liability by writing back the same, no addition can be made under section 41(1). This clearly pertains to the finding of facts."

Therefore, the Hon'ble High Court has upheld the findings of the Tribunal that so long the liability is shown in the books of accounts and has not been treated as ceased to exist by writing back, no addition can be made under section 41(1) of the Act. Similarly, the Hon'ble Gujarat High Court in the case of Principal CIT vs. Matruprasad C. Pandey (supra) held in para 6 & 7 as under :-

" **6.** Heard Shri Varun Patel, learned advocate appearing on behalf of the revenue at length. We have perused and considered the assessment order, the order passed by the learned CIT(A) as well as the impugned judgment and order passed the learned Tribunal.

6.1 At the outset, it is required to be noted that the Assessing Officer made the addition of Rs. 56,96,645/- invoking Section 41(1) of the Income Tax Act by doubting certain sundry creditors amounting to Rs. 56,96,645/- appearing in

the balance sheet of the assessee since past several years. However, it is required to be noted that as such those sundry creditors mentioned in the balance sheet of the assessee were shown as sundry creditors since past several years from the relevant assessment year and at no point of time earlier the Assessing Officer doubted the creditworthiness and/or identity. In any case the addition on the aforesaid ground under Section 41(1) of the Act cannot be made unless and until it is found that there was remission and/or cessation of the liability that too during the previous year, relevant to the assessment year in question, there cannot be any addition invoking the provision of Section 41(1) of the Act. Identical question came to be considered by the Division Bench of this Court in the case of *Nitin S. Garg* (*supra*) and in the similar set of facts and circumstances of the case when the addition was made invoking Section 41(1) of the Act by doubting the creditworthiness and/or identity of the sundry creditors mentioned in the balance sheet and it was found that those sundry creditors were very old and no interest had been paid on those loans, the Division Bench has deleted such addition made under Section 41(1) of the Act. In paragraph 15 the Division Bench has observed and held as under;

> "15. In the case before us, it is not been established that the assessee has written off the outstanding liabilities in the books of account. The Appellate Tribunal is justified in taking the view that as assessee had continued to show the admitted amounts as liabilities in its balance sheet the same cannot be treated as assessment of liabilities. Merely because the liabilities are outstanding for last many years, it cannot be inferred that the said liabilities have seized to exist. The Appellate Tribunal has rightly observed that the Assessing Officer shall have to prove that the assessee has obtained the benefits in respect of such trading liabilities by way of remission or cessation thereof which is not the case before us. Merely because the assessee obtained benefit of reduction in the earlier years and balance is carried forward in the subsequent year, it would not prove that the trading liabilities the assessee have become non existent.

6.2 The aforesaid decision of the Division Bench in the case of *Nitin S. Garg* (*supra*) has been considered and followed by the Division Bench of this Court in the case of *Bhogilal Ramjibhai Atara* (*supra*) and the addition made under Section 41(1) of the Act in the similar facts and circumstances of the case is ordered to be deleted. In paragraph 8 the Division Bench has observed and held as under;

> "We are in agreement with the view of the Tribunal. Section 41(1) of the Act as discussed in the above three decisions would apply in a case where there has been remission or cessation of liability during the year under consideration subject to the conditions contained in the statute being fulfilled. Additionally, such cessation or remission has to be during the previous year relevant to the assessment year under consideration. In the present case, both elements are missing. There was nothing on record to suggest there was remission or cessation of liability that too during the previous year relevant to the assessment year 2007-08 which was the year under consideration. It is undoubtedly

a curious case. Even the liability itself seems under serious doubt. The Assessing Officer undertook the exercise to verify the records of the so called creditors. Many of them were not found at all in the given address. Some of them stated that they had no dealing with the assessee. In one or two cases, the response was that they had no dealing with the assessee nor did they know him. Of course, these inquiries were made ex parte and in that view of the matter, the assessee would be allowed to contest such findings. Nevertheless, even if such facts were established through bi-parte inquiries, the liability as it stands perhaps holds that there was no cessation or remission of liability and that therefore, the amount in question cannot be added back as a deemed income under section 41(c) f the Act. This is one of the strange cases where even if the debt itself is found to be non-genuine from the very inception, at least in terms of section 41(1) of the Act there is no cure for it. Be that as it may, insofar as the orders of the Revenue authorities are concerned, the Tribunal not having made any error, this Tax Appeal is dismissed."

In the present case there was no remission and/or cessation of the liability during the previous year relevant to the assessment year under consideration. As such, there is no remission and/or cessation of the liability during the year under consideration subject to the conditions contained in the statute being fulfilled. In the present case, both the aforesaid elements are missing.

7. Under the circumstances, as such, no error has been committed by the learned Tribunal in deleting the additions made under Section 41(1) of the Act. The proposed substantial questions of law (A) and (B) with respect to deleting the addition made under Section 41(1) of the Act are answered against the revenue."

Thus the Hon'ble High Court has held that addition under section 41(1) cannot be made simply by doubting the creditor or his creditworthiness or his identity. Further, no addition can be made simply because the creditors are very old. In view of the above facts as well as the various binding precedents, we are of the considered opinion that no addition can be made under section 41(1) of the Act merely on the basis of doubting the genuineness of the creditor without establishing the actual cessation of liability. Hence when the assessee is showing the liability in the books of account and has repaid in the subsequent years then the addition under section

41(1) of the Act is not sustainable. Accordingly we delete the addition made by the AO and sustained by the ld. CIT (A) under section 41(1) of the Act.

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

Order pronounced in the open court on 20/03/2018.

Sd/-	Sd/-
(भागचन्द)	(विजय पाल रॉव)
(BHAGCHAND)	(VIJAY PAL RAO)
लेखा सदस्य / Accountant Member	न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 20/03/2018.

das/

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

1. अपीलार्थी / The Appellant- Anil Kumar Dangayach HUF, Jaipur.
2. प्रत्यर्थी / The Respondent- The ITO Ward 3(2), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File {ITA No.976 /JP/2016}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar