

**आयकर अपीलीय अधिकरण, मुंबई "सी" खंडपीठ**

Income-tax Appellate Tribunal "C" Bench Mumbai

सर्वश्री राजेन्द्र, लेखा सदस्य एवं रामलाल नेगी, न्यायिक सदस्य

Before S/Sh. Rajendra, Accountant Member & Ramlal Negi, Judicial Member

**आयकर अपील सं./I.T.A. No. 4749/Mum/2016, निर्धारण वर्ष /Assessment Year: 2008-09**

Vodafone India Ltd. Peninsula Corporate Park, Ganpatrao Kadam Marg, Lower Parel, Mumbai-400 013 <b>PAN: AAACH 5332 B</b>	Vs.	Asst. CIT-8(3)(2), Mumbai
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(अपीलार्थी /Appellant)

(प्रत्यर्थी / Respondent)

**Revenue by: Shri Salil Kapoor**

**Assessee by: Shri H. N. Singh - DR**

सुनवाई की तारीख / **Date of Hearing: 31.01.2018**

घोषणा की तारीख / **Date of Pronouncement: 06.04.2018**

**आयकर अधिनियम, 1961 की धारा 254(1)के अन्तर्गत आदेश**

**Order u/s.254(1)of the Income-tax Act,1961(Act)**

**लेखा सदस्य, राजेन्द्र के अनुसार /PER RAJENDRA, AM-**

Challenging the order,dated 29.02.2016 passed by the Assessing Officer(AO) u/s.154 of the Act, the assessee has filed the present appeal. Assessee-company is a Cellular Service Provider in the city of Mumbai,including Navi Mumbai and Kalyan.It filed its return of income on 29/09/ 2008, declaring total income at Rs. 776,35,16,193/-.The AO completed the assessment on 29/10/2012, u/s.143(3)r.w.s.144C(5),determining its total income at Rs.7,24,60,81,532/-under the normal provisions and at Rs.3,20,34,70,000/-,u/s.115JB of the Act.

2.Effective Ground of appeal is about rectification order passed by the AO,u/s.154 of the Act.In this case,after the original assessment order was passed,the AO issued a notice u/s.148 of the Act,as he was of the opinion that taxable income had escaped assessment.He passed the reassessment order u/s. 143(3) read with section 147 of the Act, on 26/03/2014, determining the income of the assessee at Rs.7,76,35,16,193/-.The assessee filed applications u/s.154 of the Act,on 25/04/2014 and 17/06/2015 stating the that there were mistakes in the order of the AO.He issued two rectification-notices to the assessee-on first on 17/03/2015 and the second on 18/11/2015 to amend the orders passed by him.

2.1.While dealing with the rectification applications,filed by the assessee,the AO observed that the assessee had claimed Rs. 32.65 crores as allowable deduction u/s. 43B of the Act,on payment basis,that while framing the assessment deduction u/s.43 B was allowed,that an amount of

Rs.26.78 crores was attributable to bonus liability,that existed on 01/04/2007,that the payment was made in the month of July 2008,that the deduction was allowable in the subsequent AY.and not in the year under consideration,that the notice u/s. 154 was issued on 18/11/2015, that vide its letter,dated 28/12/2015,the assessee stated that claim made by it was an inadvertent mistake. He further observed that while passing the order on 26/03/2014, u/s.143(3)r.w.s.147,the then AO had made an addition of Rs. 51.74 crores,that interest u/s. 234 B was charged on tax on Rs.724.60 crores,that interest u/s.234B was charged on addition of Rs.51.743 crores,that interest u/s. 220 (2)for the default of payment had to be charged on the amount due,after considering the payment /refund adjustments of the assessee.Vide its letter dated 06/04/2015,the assessee objected the charging of interest u/s.220(2).However,the AO held that objections of the assessee were not acceptable,that the interest u/s.234B was charged only on tax on Rs. 724.60 crores after adjusting the tax deducted at source and the advance tax,that interest u/s.234B was charged on tax on addition of Rs.51.74 crores,that the interest u/s.220(2)of the Act had to be charged for non-payment tax within the time limit specified in the notice of demand.He further observed the assessee filed rectification applications on 25/04/201 and 17/06/2015,that it stated that while passing the reassessment order of 26/03/2014 the AO made double recovery of the demand, that the assessee also alleged computation of interest u/s. 234 B/234 D was not as per the provisions of the Act.The AO, after considering applications held that claim made by assessee had been verified,the both the arguments were not acceptable,that interest u/s. 234 D was asked on the refund already issued on 31/08/2011 amounting to Rs. 8.68 crores,that no refund was due on regular assessment.Finally,he passed the rectification order determining the total income of the assessee at Rs. 803.13 crores.

**3.**During the course of hearing before us,the Authorised Representative (AR) stated that the AO had made addition invoking the provisions of section 40 (a) (ia) of the Act during the reassessment proceedings.He referred to pages 157 and 158 of the paper book and contended that second 154 notice was issued on 17/03/2015,that the said notice was about reassessment proceedings, that the first notice was for regular assessment proceedings,that the assessee had also filed two rectification applications,that the applications filed by the assessee was for reassessment proceedings.He referred to page number 123-125 of the paper book and further stated that the AO had passed only one order for all the three proceedings,on 29/02/2016, that you should have passed two orders for two different proceedings,that different remedies have been provided u/s.253(1) (d)for the regular assessment proceedings and the reassessment proceedings.With regard to

interest charged u/s.220(2),he stated that AO had charged the interest without following the proper procedure,that the demand as per the original order was rupees to 68.12 crores,that the AO had adjusted Rs.133 crores within the 30 days,that he had collected 10% of remaining demand of Rs.135 crores,that the assessee had claimed that interest u/s.220(2)was not charge - able,that the AO had already collected the tax, that no interest was chargeable from the assessee, that there was no delay on part of the assessee. Referring to the last para of the page number 261 of the paper book,he further stated that the assessee was given a notice u/s. 245 of the Act for making the adjustment of Rs. 133 crores.He referred to pages 25, 70 and 74 of the paper book and referred to the cases of Credit Lyonnais,Calyon Bank (ITA/ 6515/Mum/ 2004,AY.1999-2000 dtd.27.10.2010).He also relied upon the judgments of the Hon'ble Bombay High Court in the case of Credit Lyonnais,Calyon Bank(order dated 08/08/ 2011 and 06/02/2013).With regard to charging of interest u/s.234(B & D),he stated that the AO could not have charged interest from 01/04/2008,that he should have charged interest from date of regular assessment (29/09/2012) to the date of reassessment(26/03/2014).Referring to the case of Vijay Kumar Saboo(201 taxman 366)of the Hon'ble'ble Karnataka High Court he stated that amendment to section 234 was appli - cable from year 2015 only,that the interest could be charged for increased amount only.With regard to interest u/s.234D of the Act,he stated that in the reassessment proceedings provisions of the said section could not be invoked.He relied upon the case of Dredging Corporation of India Ltd.(142 TTJ 252).

**3.1.**With regard to last ground of appeal, dealing with 80IA deduction,he stated that issue was should be decided keeping in mind the circular number 37 of 2016,dated 2/11/2016,issued by the Central Board of Direct Taxes.

**3.2.**The Departmental Representative(DR)stated that there was no need to pass separate orders u/s. 154 of the Act,that there was no legal requirement of such separate orders.Referring to the provisions of section 292B of the Act,he stated that even if two orders were to be passed, the mistake was covered by the said section.With regard to interest charged u/s.220(2),he stated that refund for the AY. 2011-12 was adjusted in time,that the assessee was getting interest u/s. 244A,that the charging of interest was justified. With regard to interest levied u/s. 234,he stated that matter could be decided on merits.

**3.3.**In his rejoinder,the AR stated that interest u/s.234 had to be calculated from the date of regular assessment to date of reassessment on the enhanced income as per the law applicable for

the AY.under consideration,that no interest was granted u/s. 244A to the assessee,that interest u/s.220(2) was levied wrongly.

**4.**We have heard the rival submissions and perused the materials before us.Before proceeding further we would like to mention the chronology of events:

- i)** 29/10/2012-Order u/s. 143(3)/144C passed;
- ii)** 26/3/2014-Order u/s. 143(3) r.w.s. 147 passed; wherein a disallowance u/s. 40(a)(ia) of the Act on discount extended to prepaid distributors was made
- iii)** 25/4/2014 – Rectification application filed by the assessee
- iv)** 1/5/2014 – Rectification order passed by the AO;
- v)** 29/1/2015-Notice u/s. 154 issued, wherein the mistake in the assessment order, dated 29/12/2012 was proposed to be rectified;
- vi)** 17/3/2015-Rectification notice issued wherein interest u/s. 220 (2) of the Act was proposed to be levied on account of delay in adjustment of refund;
- vii)** -6/4/2015- Assessee files reply in response to rectification notice issued;
- viii)** -18/11/2015-Notice issued u/s. 154 of the /act for addition u/s. 43B and 220(2) of the Act;
- ix)** -29/2/2016-154 Order passed;

**4.1.**With regard to the second Ground of appeal i.e.charging of interest u/s.220(2)of the Act,we find that out of total demand of Rs.268.12 crores an amount of Rs.133.01 crores was adjusted on 29/11/2012,that balance demand together with the interest u/s.220 of the Act,amounting to Rs. 13.15 crores(computed for the period 1/12/2012 to 25/9/2013)was adjusted against refund proceeds for AY 2012-13 on 25/8/2013.As per the provisions of section 220(1) interest at the rate of 1% can be levied if the demand is raised,pursuant to the notice of demand u/s.156 of the Act,is not paid within the time provided in such notice.The service of notice of demand is a pre-condition for levy of interest.In the case under consideration,after receipt of notice of demand the assessee ,vide its letters dated 3/12/2012 and 14/12/2012,had requested the AO for adjustment of refund against the demand.But,the AO did not pass the necessary orders in that regard.We find that the assessee approached the Tribunal,on 17/12/12,for staying the demand,that before the Tribunal the DR stated that refunds could not be adjusted due to certain procedural problems,that the Tribunal stayed the demand vide its order dated 1/3/2013.In our opinion,the delay in adjustment of refunds was not attributable to assessee at all.We find that there is some confusion about payment of interest u/s.244A to the assessee.The AR had claimed that assessee was not granted any interest,whereas the DR stated that the assessee was getting interest as per the provisions of section 244A of the Act.Therefore,we are of the opinion that issue needs further verification of facts.If the assessee was not granted any interest u/s.244A of the Act,there is no justification of

levying interest u/s.220(2) of the Act.But if,interest has been granted then levy of interest should be restricted to that extent only.Here,we would like to refer to the case of M/s. Credit Lyonnais (supra),wherein the Tribunal held as under:

*“3.The facts of the case are given at page 3 of the CIT(Appeals) order which are reproduced below for ready reference :*

*(i)The AO has raised a demand of Rs.9,15,37,801 u/s. 143(3) of the Act dated 20<sup>th</sup> February, 2002.*

*(ii) Out of this demand raised, payment of Rs.3.00 crores was made on 28<sup>th</sup> March. 2002.*

*(iii) After rectifying the assessment order and considering the payment made of Rs.3.00 crores, this demand was reduced to Rs.3,95,83,013/- per **older** under section 154 dated 14<sup>th</sup> March, 2002.*

*iv) Vide our letter No. VNL/MT/2487 dated 15<sup>th</sup> March, 2002, we requested you to adjust the balance demand payable against the refund due of Rs.4.50 crores (approx.) to our clients for the assessment year 1998-99 on giving effect to the CIT(Appeals) order dated 15<sup>th</sup> June, 2001.*

*(v) Per your intimation dated 26<sup>l</sup> June, 2002, you informed us that a refund of Rs.4,44,52,028/- has been determined for the assessment year 1998-99 and proposed to adjust it against the demand payable of Rs.3,95,83,013/- for the above year.*

*(vi) Refund was due for the assessment year 1998-99 since 15<sup>th</sup> June, 2001 being the date of the CIT(A)'s order. However, effect was given to it only in June 2002. Thus, almost a year had lapsed since the order was passed by the CIT(A).*

*The assessee pleaded that it is therefore clear that there was delay on part of the Department to determine the refund for assessment year 1998-99 and adjust the balance demand for assessment year 1999-2000 against the refund due for assessment year 1998-99, and that interest under section 220(2) cannot be charged, as the assessee cannot be made to suffer on account of the delay in determining the refund due to the assessee. The assessee requested the CIT(A) to delete the interest wrongly charged.*

*4. The first appellate authority followed the decision of the Tribunal in ITA NoS. 1419/Mum/2000 & 1420/Mum/2000 in the case of Deutsche Bank AG for assessment year 1995-96 and 1996-97 order dated 23-02-2004 and held at para 4.4 and 4.5 of his order as follows :*

*"4.4 I have considered the submission made by the appellant. Considering the facts of the case, I find that although the appellant had requested the A.O. to adjust the demand before the due date for the payment, the same does not appear to have been done and the appellant has been subjected to interest charged under section 220(2) of the Act. Following the decision of the Appellate Tribunal referred to above, I direct the A.O. to delete the interest charged under section 220(2) of the Act.*

*4.5 Further, I have been informed that interest under section 244A has been allowed upto May 2002 for the Assessment Year 1998-99. Since interest charged under section 220(2) has been directed to be deleted, the A.O. is also directed to withdraw the excess interest under section 244A granted for the month of April 2002 and May 2002 for the Assessment Year 1998-99, considering the adjustment of refund which ought to have been made in March 2002."*

5. *The Revenue is aggrieved by the findings of the first appellate authority given in para 4.4. The assessee has accepted the order of the first appellate authority.*

6. *Both the parties agreed that the issue in question is covered against the Revenue and in favour of the assessee by the decision of the Mumbai C-Bench of the Tribunal in assessee's own case for the assessment year 2001-02 in ITA No. 4950/Mum//2006, order dated 31<sup>st</sup> Oct., 2008, wherein at para 7 it is held as follows :*

"7. We have heard the submissions of Departmental Representative, who relied on the order of the Assessing Officer. In our view, directions of learned CIT(A) have to be upheld. Under identical circumstances, this tribunal in ITA No. 1419 & 1420/Mum/2000 for A.Y. 1995-96 & 1996-97 in the case of JCIT Vs. Deutsche Bank A.G. had held that interest u/s 220(2) cannot be charged on the outstanding demand and as a natural consequences interest u/s 244A on the refund to the extent of refund is adjusted against demand should not be allowed to the assessee. Order of learned CIT(A) is in conformity with the decision of the Tribunal referred to above. We find no infirmity in the order of learned CIT(A). Consequently, this appeal by the Revenue is dismissed."

7. *Respectfully following the same, we uphold the order of the first appellate and dismiss the appeal of the Revenue.*

The Hon'ble Bombay High Court confirmed the above order of the Tribunal as under:

*2. The Income Tax Appellate Tribunal following its decision in the case of JCIT V/s. Deutsche Bank A.G. for assessment years 1995-96 and 1996-97 held that interest under Section 220(2) ought not to be levied where refund was due on the basis of the return filed and there was delay in working out the refund resulting into excess levy of interest in one assessment year and in some other assessment year, interest under Section 244A is granted on account of delay in processing of refund. In the present case, the assessee had filed a letter dated 26<sup>th</sup> March 2004 requesting the assessing officer to process the return immediately and to adjust the refund due on the basis of return against the demand for assessment year 2001-2002.*

*3. Counsel for the Revenue fairly states that no appeal has been filed against the order of the Income Tax Appellate Tribunal in the case of Deutsche Bank A.G. No case is made out for taking a different view. In these circumstances, no fault can be found with the decision of the Income Tax Appellate Tribunal in deleting the interest levied under Section 220(2) of the Income Tax Act, 1961. The appeal is accordingly dismissed with no order as to costs."*

Considering the above, we decide Ground No.2 in favour of the assessee, in part. AO is directed to make necessary verification, as stated above.

5. Ground No.3 is about deduction u/s., 80IA(4) of the Act. Before us, the AR stated that assessee started claiming deduction u/s. 80IA from the AY.2005-06, that it was eligible for 100% deduction for a period of 5 years from 2005-06 to 2009-10, He referred to the Cir. No.37/2016 issued by CBDT. We find that the Board has in Circular No.37/2016 at para 3, has provided as under :

*"3. In view of the above, the Board has accepted the settled position that the disallowances made under sections 32, 40(a)(ia), 40A(3), 43B, etc. of the Act and other specific disallowances, related to the business activity against which the Chapter VI-A deduction has been claimed, result in enhancement of the profits of the eligible business, and that deduction under Chapter VI-A is admissible on the profits so enhanced by the disallowance.*

The AO is directed to follow the above instructions of the CBDT. Ground No.3 is decided accordingly.

6. Ground No.4 deals with levy of interest u/s.234B and 234D of the Act. We find that the AO had levied interest u/s. 234B from 1.4.2008 to 31.3.2014 i.e. period starting from first day of the relevant AY. to the end of the month in which reassessment order was passed. We find that levy of interest u/s.234B in case of reassessment or re-computation is governed by provisions of sub section 3 of section 234B of the Act. However, the AO has invoked the provisions of sub section 4 of the said section for levy of interest. In our opinion, the action of the AO is not as per the provisions of the Act. Here, we would like to refer to the case of Vijay Kumar Saboo of the Hon'ble Karnataka High Court and it reads as under:

*“A harmonious reading of entire section 234B makes it clear that if no advance tax is paid or what is paid is less than 90 per cent of the assessed tax; the assessee is liable to pay interest on the difference in the tax. For the purpose of levying tax, it is computed from first day of April next following, till the date of determination of tax under sub-section (1) of section 143 or from that day till the date of regular assessment. If in a given case, there is no determination of tax under sub-section (1) of section 143 or regular assessment and the assessment is made for the first time under section 147, such assessment is also treated as a regular assessment and interest is payable from the first day of April next following till the date of assessment order. However, if proceedings under section 147 are initiated in a case where there is determination of tax under sub-section (1) of section 143 or where a regular assessment order is passed under sub-section (3) of section 143, then the order passed under section 147 is treated as an order of reassessment or recomputation. In the case of order of reassessment or recomputation, the interest is leviable not from the first day of April next following, but from the date of determination of tax under sub-section (1) of section 143 or order of regular assessment under section 143(3). Therefore, when the assessment order is passed under section 147 and that is made the basis for levying interest, the assessing authority has to find out whether it is an order made for the first time under section 147 or is it a case of re-assessment or recomputation under section 147, Depending on that finding, the interest is to be calculated either from the date of first day of April next following such financial year or from the date of determination of tax under sub-section (1) of section 143 or regular assessment under section 143(3).*

In the above case, there was a determination of tax u/s.143(1)(a) and return filed by the assessee was accepted by the department by its order dated 24-6-1991. Thereafter, proceedings were initiated under section 147. In pursuance of the notice issued, revised return was filed on 30-12-1993. It was on that return that the order came to be passed under section 143(3) on 28-1-1994. Therefore, it was not a case of assessment made for the first time. It was a case of order of reassessment or recomputation under section 147. Therefore, the interest was to be calculated from 24-6-1991, the date on which determination of tax was made under section 143(1) (a). Considering the above facts the Hon'ble Court held that 'to that extent, the order passed by the

authorities was illegal and required to be set aside.' Respectfully following the above judgment, we hold that the AO had wrongly levied interest u/s.234B of the Act.

7.As far as interest u/s.234D is concerned,we would like to mention that the issue stands covered in favour of the assessee by the order of the Tribunal delivered in the case of Dredging Corporation of India Ltd.(supra).We are reproducing the relevant portion of the order and it reads as under :

*"5.3 The second issue in "other grounds" raised by the Revenue in asst. yr. 2006-07 relates to the chargeability of interest under s. 234D of the Act.As stated earlier,the assessee was given a refund of Rs. 11.02 crores while processing the return under s. 143(1) of the Act. In the assessment order passed under s. 143(3) of the Act, the refund amount was determined at Rs. 11.08 crores to the assessee. However, in the reassessment proceedings carried under s. 147 of the Act, the amount refundable to the assessee got reduced to Rs. 8.75 crores. Hence a sum of Rs. 2.33 crores became collectible from the assessee. The AO levied interest of Rs. 29,14,110 under s. 234D of the Act on the amount so became collectible. The assessee challenged the said interest charged under s. 234D of the Act before learned CIT(A), who held that the interest under s. 234D is not chargeable in the hands of the company in reassessment proceeding. The Revenue has challenged the said decision of learned CIT(A) before us.*

*5.3.1 The learned Departmental Representative submitted that the interest under s. 234D can be charged if the amount of refund already granted became collectible in a regular assessment. For the said purpose, the assessment made for the first time under s. 147 of the Act is treated as "regular assessment". The impugned assessment is the assessment made for the first time under s. 147 of the Act, i.e. there is no other s. 147 assessment earlier. The only assessment order available is the assessment order made under s. 143(3) of the Act. Accordingly he submitted that the assessment made for the first time under s. 147 of the Act is to be treated as "regular assessment" for the purpose of s. 234D of the Act and hence interest is leviable in the hands of the assessee. On the contrary the learned Authorised Representative submitted that the impugned section is applicable only in cases where the refund granted under s. 143(1) became collectible in a regular assessment. He submitted that, in the instant case, the impugned assessment is a reassessment made under s. 147 of the Act, since the original assessment has already been completed under s. 143(3) of the Act. Accordingly he contended that the provisions of s. 234D shall not apply in the facts and circumstances of the case.*

*5.3.2 We have heard the parties on this issue. For the sake of convenience, we extract below the sub-s. (1) of s. 234D :*

XXXXX

*On a plain reading of the above said section, we notice that the interest under s. 234D is leviable only if the refund granted to the assessee under s. 143(1) of the Act become collectible in the order passed under "regular assessment". The term "regular assessment" has been defined under s. 2(40) of the Act as under :*

*"(40) 'regular assessment' means the assessment made under sub-s. (3) of s. 143 or s. 144."*

*Under the Explanation given under s. 234D the meaning of "regular assessment" is extended further as under :*

*"Explanation : Where, in relation to an assessment year, an assessment is made for the first time under s. 147 or s. 153A, the assessment so made shall be regarded as a regular assessment for the purposes of this section."*

*Now the question that arises is whether the reassessment made in the instant case under s. 147 of the Act can be termed as a "regular assessment" for the purpose of s. 234D of the Act ? According to the learned Departmental Representative the impugned assessment is the assessment made for the first time under s. 147 of the Act and hence it can be called as regular assessment for the purpose of charging interest under s. 234D, i.e. according to learned Departmental Representative the second and subsequent reassessments made under s. 147 of the Act after the completion of first reassessment under s. 147 of the Act are only excluded from the purview of s. 234D of the Act. However, we are not able to agree with the said contentions of the learned CIT-Departmental Representative. According to us the interpretation made by the learned CIT(A) appears to be acceptable. For the sake of convenience, we extract below the relevant observations of the learned CIT(A) :*

"9.1 After hearing the learned Authorised Representative and on a careful consideration of the facts relating to the issue, it may be stated that regular assessment has been defined to mean assessment order passed under s. 143(3) or under s. 144 or where the assessment has been made for the first time under s. 147 or under s. 153A. Thus, reassessment proceedings under s. 147 after completion of the assessment under s. 143(3) is excluded from the purview of 'regular' assessment. Such exhaustive definition of 'regular' assessment when considered in the light of the fact that in the appellant company's case the assessment under s. 147 has been made not for the first time, but after the completion of an assessment under s. 143(3), the same cannot be termed as 'regular' assessment and, consequently, the provisions of s. 234D cannot apply in the appellant company's case, although as a logical corollary, the appellant company is liable to pay interest on the excess refund granted to it earlier in the manner where interest under s. 144A is granted to the appellant company on the excess taxes paid by it. In this view of the matter, no interest under s. 234D is chargeable in the appellant company's case."

*Accordingly we uphold the order of the learned CIT(A) on this issue.*

Following the above order of the Tribunal, we hold that the AO was not justified in levying interest u/s. 234D of the Act, as the facts are almost similar. The only difference was that in the case under consideration the original assessment was passed u/s. 143(3) of the Act and whereas in the case of Dredging Corporation of India Ltd. an intimation u/s. 143(1) was issued. Fourth ground of appeal is decided in favour of the AO.

As we have decided the appeal on merits, so we are not dealing with the jurisdictional issue raised by the assessee i.e. GOA-1.

As a result, appeal filed by the assessee stands partly allowed.  
निर्धारिती द्वारा दाखिल की गई अपील अंशतः स्वीकार की जाती है.

Order pronounced in the open court on 6<sup>th</sup> April, 2018.

आदेश की घोषणा खुले न्यायालय में दिनांक 6 अप्रैल, 2018 को की गई।

Sd/-

Sd/-

(RAMLAL NEGI/रामलाल नेगी)

(RAJENDRA/राजेन्द्र)

न्यायिक सदस्य / JUDICIAL MEMBER

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक/Dated : 06.04.2018

JV, Sr.PS.

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

- 1.Appellant /अपीलार्थी
2. Respondent /प्रत्यर्थी
- 3.The concerned CIT(A)/संबद्ध अपीलीय आयकर आयुक्त, 4.The concerned CIT /संबद्ध आयकर आयुक्त
- 5.DR “ C ” Bench, ITAT, Mumbai /विभागीय प्रतिनिधि, जी खंडपीठ,आ.अधि.मुंबई
- 6.Guard File/गार्ड फाईल

सत्यापित प्रति //True Copy//

आदेशानुसार/ **BY ORDER,**  
उप/सहायक पंजीकार **Dy./Asst. Registrar**  
आयकर अपीलीय अधिकरण, मुंबई /**ITAT, Mumbai.**