

आयकर अपीलिय अधिकरण पुणे न्यायपीठ "बी" पुणे में
**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री अनिल चतुर्वेदी, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI ANIL CHATURVEDI, AM

आयकर अपील सं. / ITA No.218/PUN/2016

निर्धारण वर्ष / Assessment Year : 2010-11

Karda Constructions Pvt. Ltd.,
8, Sai Krupa Complex,
Behind Jayram Hospital,
Near Mukhtidam Temple,
Nashik Road, Nashik – 422101

.... अपीलार्थी/Appellant

PAN: AADCK1887B

Vs.

The Jt. Commissioner of Income Tax,
Central Range, Nashik

.... प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No.219/PUN/2016

निर्धारण वर्ष / Assessment Year : 2011-12

Naresh Karda
8, Sai Krupa Complex,
Behind Jayram Hospital,
Near Mukhtidam Temple,
Nashik Road, Nashik – 422101

.... अपीलार्थी/Appellant

PAN: ABBPK8084A

Vs.

The Jt. Commissioner of Income Tax,
Central Range, Nashik

.... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Shri Nikhil Pathak

प्रत्यर्थी की ओर से / Respondent by : Shri Vivek Aggarwal

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| सुनवाई की तारीख / Date of Hearing : 24.01.2018 | घोषणा की तारीख / Date of Pronouncement: 11.04.2018 |
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आदेश / ORDER**PER SUSHMA CHOWLA, JM:**

Both the appeals filed by the related assessee are against separate orders of CIT(A)-12, Pune, both dated 05.11.2015 relating to assessment years 2010-11 and 2011-12 against penalty levied under section 271D of the Income Tax Act 1961 (in short the 'Act').

2. Both the appeals relating to the connected assessee on similar issue were heard together and are being disposed of by this consolidated order for the sake of convenience. In order to adjudicate the issues, we make reference to the facts in ITA No.218/PUN/2016.

3. The assessee in ITA No.218/PUN/2016, relating to assessment year 2010-11 has raised the following grounds of appeal:-

- 1] *The Id CIT(A) erred in holding that the penalty order passed by the Id JCIT was not barred by limitation and accordingly, the penalty order passed u/s. 271 D was valid in law.*
- 2] *The Id CIT(A) erred in holding that the assessee company was issued first notice dt. 09.10.2013 which was dropped and subsequently a fresh notice was issued on 29.04.2014 and as per which, the penalty was levied and therefore, the order passed by the Id JCIT was valid in law and not barred by limitation.*
- 3] *The Id CIT(A) erred in not appreciating that the Id. JCIT had issued notice dt. 11.10.2013 to the assessee company and as per which, the penalty proceedings were validly initiated in the case of the assessee company and since the penalty order has been passed after 6 months from the end of the month in which the said notice dt. 11.10.2013 was issued to the assessee company, the penalty order passed u/s. 271D was barred by limitation.*
- 4] *The Id CIT(A) erred in confirming the levy of penalty of Rs.2,00,00,000/- u/s. 271D in the hands of the assessee company on the ground that the assessee company had taken cash loan of the said amount from Kalani group.*
- 5] *The Id CIT(A) erred in placing reliance on the usanvarpavati seized in the course of search on Kalani group and thereby erred in holding that the assessee company had taken cash loan of Rs.2,00,00,000/- from Kalani group without appreciating the correct facts of the case.*

- 6] *The Id CIT(A) failed to appreciate that the assessee company had not taken any cash loan of Rs.2,00,00,000/- from Kalani Group and the penalty levied by the Id JCIT was based on presumptions and surmises and hence, the penalty levied may kindly be deleted,*
- 7] *The Id. CIT(A) erred in placing reliance on the usanvarpavati seized in the course of search from Kalani group without appreciating that there was no mention of the assessee taking cash loan of Rs.2,00,00,000/- on the said pavati and hence the penalty confirmed was not justified at all.*

4. The issue raised in the present appeals is against levy of penalty under section 271D of the Act.

5. The assessee has raised the following additional grounds of appeal:-

- 1] *The assessee submits that the penalty order passed u/s 271D is bad in law since the reference made by Income Tax Officer, Central 3, Nashik to the JCIT for levy of penalty dated 07.10.2013 has been recorded after the completion of asst. proceedings of Shri Trilokchand Kalani and Shri Mohinder Kalani and therefore, since no reference was made in the course of the asst. proceedings of the above two persons, the levy of penalty u/s 271D was not justified.*
- 2] *Without prejudice to the additional ground No.1, the assessee submits that in case, it is held that the reference dated 07.10.2013 is valid, in that event, it is submitted that the penalty u/s 271D ought to have been passed within 6 months from the end of the month in which the reference was made to the JCIT which in this case would be 30th April, 2014 and since the penalty order passed by JCIT is dated 24.10.2014, the same is barred by limitation.*

6. The plea of learned Authorized Representative for the assessee was that the additional grounds of appeal raised by the assessee goes to the root of the issue and is purely jurisdictional issue, which does not involve any investigation into the facts and hence, the same needs to be adjudicated first. By way of additional ground of appeal No.1, the assessee has challenged the jurisdiction of JCIT in passing the order levying penalty under section 271D of the Act on the ground that reference to JCIT was made after completion of assessment proceedings in the case of Shri Trilokchand Kalani and Shri Mohinder Kalani. As per additional ground of appeal No.2, on without prejudice basis, the assessee contends that penalty order passed under section 271D of the Act has been

passed beyond the stipulated period, wherein the order should have been passed by 30.04.2014. However, the same is dated 24.10.2014 and hence, is barred by limitation. Since the additional grounds of appeal raised by the assessee are purely legal in nature, hence the same are admitted for adjudication before deciding the issue of levy of penalty under section 271D of the Act on merits.

7. Briefly, in the facts of the case, search and seizure action under section 132(1) of the Act was conducted on 02.02.2011 in Kalani Group of cases in Nashik. The said group was engaged in the business of money lending and purchase / sale of land. The residential premises of Shri Mohinder T. Kalani were also covered in the search action. During the course of search, an Usanwarpavti placed at pages 147 to 150 of Annexure-A/1 of the seized material, dated 04.12.2009 was found and seized. The said document revealed that the assessee M/s. Karda Construction Pvt. Ltd. through its Director Shri Naresh J. Karda had taken cash loan of ₹ 1,20,00,000/- and ₹ 80,00,000/- from Shri Trilokchand T. Kalani and his son Shri Mohinder T. Kalani, respectively in assessment year 2010-11. The said Usanwarpavati further mentions that the loan was taken for the purpose of purchase of immovable property at Aanadvalli, Nashik. The scanned copy of Usanwarpavati numbering four pages along with Udhar receipts numbering four pages are reproduced in the order passed under section 271D of the Act. The said document was confronted to Shri Mohinder T. Kalani during the course of search and in reply to question No.10 of his statement recorded under section 132(4) of the Act on 02.02.2011, he stated that it was difficult for him to read Marathi. He further stated that the said document was not executed as it was neither signed by him nor by his father. He also

denied the contents of said document, wherein Shri Naresh J. Karda had acknowledged having received ₹ 2 crores from him and his father from time to time by way of cash and cheques for the purchase of said property. When confronted with the cheques mentioned in the said document, which were stated to have been given by Shri Naresh J. Karda to them for security. Shri Mohinder T. Kalani stated that he must have given a proposal to take loans as they were taking friendly loans in the name of company, which were duly reflected in the income tax returns. The Assessing Officer did not accept the said explanation and made addition of ₹ 1.20 crores in the case of Shri Trilokchand Kalani and ₹ 80,00,000/- in the case of Shri Mohinder T. Kalani for assessment year 2010-11.

8. During the course of appellate proceedings of Shri Trilokchand Kalani and Shri Mohinder T. Kalani, enquiries were made from Shri Naresh J. Karda, who also denied of having executed the said document. He stated that there was only a proposal for taking loans, which did not materialize as the said document was only signed by him and not signed by Kalani family members. The additions were upheld by CIT(A). The Assessing Officer came to a conclusion that the assessee M/s. Karda Construction Pvt. Ltd. had accepted cash loan of ₹ 2 crores in contravention of provisions of section 269SS of the Act and was liable to penalty under section 271D of the Act. Accordingly, proposal was forwarded by the Assessing Officer to JCIT, Nashik for initiating penalty proceedings against the assessee. Then the JCIT, Central Range, Nashik issued notice under section 271D of the Act, dated 09.10.2013 to the assessee. However, the same was filed as the penalty was initiated on the basis of incorrect facts. Thereafter, fresh penalty notice was issued on 29.04.2014. Due to change in incumbent,

another notice was issued under section 271D of the Act on 25.07.2014 and the assessee was asked to give his explanation. After considering the explanation of assessee, JCIT held the assessee to have violated provisions of section 271D of the Act and levied penalty of ₹ 2 crores vide order dated 24.10.2014. The said penalty levied under section 271D of the Act was upheld by the CIT(A).

9. The assessee is in appeal against the order of CIT(A).

10. The learned Authorized Representative for the assessee pointed out that assessments of Shri Trilokchand Kalani and Shri Mohinder T. Kalani were completed on 28.03.2013. The Assessing Officer in-charge of said persons had made reference to the Assessing Officer of assessee to initiate penalty proceedings as cash loans taken by the assessee, who in turn, had sent reference to JCIT, Range Head vide letter dated 07.10.2013. Our attention was drawn to page 2 of Paper Book. Further reference was made to letter placed at pages 2 to 5 of Paper Book and also copies of assessment orders placed in the Paper Book. He pointed out that vide additional ground of appeal No.1, the issue is raised that where reference is made after completion of assessment of Kalani, then the same is bad in law. He placed reliance on the ratio laid down by Pune Bench of Tribunal in Shri Devidas Ramchandra Kulkarni Vs. JCIT in ITA No.444/PN/2015, relating to assessment year 2009-10, order dated 29.07.2016 and Shriram Doodh Jilla Madhyavarti Sahakari Doodh Vyavasaik Sangh Ltd. Vs. ACIT in ITA No.1188/PUN/2017, relating to assessment year 2013-14, order dated 26.07.2017. He stressed that reference relating to information to JCIT made on 07.10.2013 was not valid. With regard to additional ground of appeal No.2, the learned Authorized Representative for the assessee referred to

provisions of section 275(1)(c) of the Act and stated that the order levying penalty was passed beyond the period of limitation.

11. Coming to the merits of case, the learned Authorized Representative for the assessee stressed that JCIT issues two notices; the first notice is dated 09.10.2013 for default of ₹ 1.20 crores, another notice was issued on 11.10.2013 for default of ₹ 2 crores. Referring to second notice placed at page 8 of Paper Book, the learned Authorized Representative for the assessee pointed out that Pvt. Ltd. was missing but PAN was correct. Then on 29.04.2014, JCIT dropped penalty proceedings on the basis of these notices. Thereafter, third notice was issued by JCIT on 29.04.2014 and penalty was levied. However, the said penalty order was beyond the period of limitation.

12. The learned Departmental Representative for the Revenue pointed out that proposal / reference which was made after completion of assessments of Kalani, where there was default under section 269SS of the Act. He further pointed out that under section 271D of the Act, there is no mention of any assessment proceedings, only charge that there should be violation of conditions under section 269SS of the Act. He further stressed that levy of penalty under section 271D of the Act was not linked to assessment proceedings.

13. We have heard the rival contentions and perused the record. The issue arising in the present appeal is against levy of penalty under section 271D of the Act. The said section is attracted when there is violation of provisions of section 269SS of the Act i.e. in cases where the assessee has accepted loans in cash above ₹ 20,000/- in contravention of provisions of the Act. Then the assessee is liable to pay penalty which is equivalent to default i.e. cash loan accepted. In the

facts of present case, search action under section 132 of the Act was carried out in Kalani group of cases on 02.02.2011. During the course of search under section 132 of the Act on the residential premises of Shri Trilokchand T. Kalani and Shri Mohinder T. Kalani, certain documents were found and seized and the observations of Assessing Officer in this regard were that the said documents depicted cash loan being given to the assessee i.e. of ₹ 1.20 crores and ₹ 80,00,000/-, respectively from the two parties. The assessments in the case of said persons were completed vide assessment order passed under section 143(3) r.w.s. 153A of the Act, dated 28.03.2013. Both the assessment order are filed on record. Thereafter, the Assessing Officer, Central Circle-3, Nashik sent a communication to the Joint Commissioner of Income Tax, Central Range, Nashik, dated 07.10.2013, copy of which is placed at pages 2 to 5 of Paper Book. As per the said communication, it is mentioned that in the appraisal report prepared by DDIT(Inv), Nashik, certain comments were made in respect of cheques found and seized from Shri Trilokchand T. Kalani against loans given to various persons. Serial Nos.6, 7, 8 and 17 to 20 were blank cheques issued by M/s. Karda Construction amounting to ₹ 108 lakhs, which Shri Trilokchand T. Kalani clarified as not belonging to him and may have been left by the party by mistake. The Assessing Officer further records that the said cheques totaling ₹ 1.08 crores was signed by Shri Naresh J. Karda, who is proprietor of M/s. Karda Constructions. The conclusion of Assessing Officer was that the said sum was given in cash out of books of account of Shri Trilokchand T. Kalani and the same was added in his hands. Further, M/s. Karda Constructions Company (Private Limited) had accepted cash loan of ₹ 1.20 crores in cash in contravention of provisions of section 269SS of the Act. Therefore, the Assessing Officer held the assessee to have committed default and was liable to penalty under section

271D of the Act. He thus, proposed that penal action under section 271D of the Act should be initiated in the case of assessee.

14. The perusal of penalty order passed under section 271D of the Act reflects the above said facts and that the proposal was forwarded by the Assessing Officer to JCIT for initiating penalty proceedings under section 271D of the Act. Vide para 5 of the said order, it is noted that then JCIT, Central Range, Nashik issued notice under section 271D of the Act, dated 09.10.2013 to the assessee, which was filed. Thereafter, fresh penalty notice was issued on 29.04.2014. However, because of change in JCIT, fresh notice was issued under section 271D of the Act, dated 25.07.2014. In reply, beside explaining the issue on merits, the assessee also pointed out that under the provisions of section 275(1)(c) of the Act, penalty order levying penalty could not be passed after expiry of six months from the end of month in which penalty was initiated. Reference was made to notice issued dated 11.10.2013 and hence, the time limit for passing the penalty order was till 30.04.2014 and since the same was not passed till that date, the case of assessee was that proceedings had become barred by limitation. The JCIT vide para 6 notes the contention of assessee vis-à-vis provisions of section 275(1)(c) of the Act and holds that earlier notice issued under section 271D of the Act, dated 09.10.2013 was failed by JCIT as it was initiated on incorrect facts. Thereafter, fresh notice was issued on 29.04.2014 and penalty order had to be passed by 30.10.2014. The assessee is aggrieved by the said order passed under section 271D of the Act.

15. The first issue raised by the assessee is against initiation of penalty proceedings after completion of assessment proceedings by the JCIT. In this

regard, reference was made to CBDT's Circular No.09/DV/2016, dated 26.04.2016, wherein it has been clarified that penalty proceedings under section 271D and 271E of the Act should be initiated in the course of assessment proceedings or any other proceedings under the Act. It was also clarified that the Assessing Officer below the rank of JCIT shall not issue notice in this regard. Direction was given that the reference should be made to Range Head regarding any violation of provisions of section 269SS or 269T of the Act, as the case may be, in the course of assessment proceedings. It has further directed that Range Head would issue penalty notice and complete the proceedings within limitation prescribed under section 275(1)(c) of the Act.

16. We find that similar issue arose before the Tribunal in Shri Devidas Ramchandra Kulkarni Vs. JCIT (supra), wherein the Tribunal held that it was incumbent upon the Assessing Officer to forward information of violation of provisions of section 269SS or 269T of the Act to the JCIT i.e. Range Head before completion of assessment, since after the completion of any assessment proceedings, the Assessing Officer becomes *non grata* to the said proceedings. Reference was also made to the CBDT's Circular issued on 26.04.2016 and it was held as under:-

"9. On perusal of record and after hearing both the learned Authorized Representatives, the issue which arises in the present appeal is against levy of penalty under section 271D of the Act. The Assessing Officer, Ward 1(3), Nashik had completed the assessment under section 143(3) of the Act vide order dated 28.12.2011. The perusal of assessment order does not reflect any observations about the receipt of any cash loan by the assessee. Thereafter, the Assessing Officer, Nashik had made a reference under section 272A(3)(c) of the Act to the JCIT, Range-1, Nashik for initiating penalty proceedings under section 271D of the Act on the premise that during the year, the assessee had accepted the loan / deposit in cash from his wife Smt. C.D. Kulkarni of Rs.4,18,000/-. The perusal of order passed under section 271D of the Act reflects that the Assessing Officer, Ward 1(3), Nashik had stated that the said information came to his knowledge during the course of assessment proceedings for assessment year 2009-10. Since the assessee had accepted the said loan in cash, penalty proceedings were initiated under section 271D of the Act by issue of notice dated 07.05.2012 by the JCIT. The assessee has raised two issues in the present appeal. The

first issue raised is against the jurisdiction of JCIT to pass the said order levying penalty under section 271D of the Act. The case of the assessee is that where the assessment proceedings were completed on 28.12.2011 and thereafter, penalty proceedings were initiated on a reference made by the Assessing Officer vide letter dated 03.05.2012, which was after completion of assessment proceedings, the power exercised by the JCIT, Range-1, Nashik was not correct. In this regard, reliance was placed on Circular issued by the CBDT (supra). The learned Departmental Representative for the Revenue objected to the said reliance of assessee on the premise that the said Circular issued by CBDT was dated 26.04.2016 and was not available at the relevant time.

10. Under the provisions of section 272A(3)(c) of the Act, it is provided that any penalty imposed under sub-section (1) or (2) of the said section shall be imposed by the Joint Director or Joint Commissioner in respect of cases other than the cases covered in clauses (a) & (b) of sub-section (3). The issue which arises before the Tribunal is that where the assessments have been completed by a person other than Joint Commissioner, then at what juncture, the Assessing Officer making a reference to the JCIT, for initiating penalty proceedings under section 271D of the Act should send the intimation in this regard. The information that the assessee had accepted the cash loan from his wife had admittedly come to the knowledge of Assessing Officer, Ward 1(3), Nashik during the course of assessment proceedings itself, which is clearly mentioned in the order passed under section 271D of the Act. Once such information had come to his knowledge, then it was incumbent upon the Assessing Officer to have forwarded the said information to the JCIT i.e. Range Head before completion of assessment, since after the completion of any assessment proceedings, the Assessing Officer becomes non grata to said proceedings. This position and status of the Assessing Officer to make a reference to the JCIT for initiating proceedings under section 271D of the Act has further been explained by the aforesaid Circular of CBDT. Though the said Circular has been passed on 26.04.2016 but it explains law which is to be applied. As per the said Circular, it is incumbent upon the Assessing Officer other than the JCIT to make a reference to the JCIT with regard to violation of provisions of section 269SS and 269T of the Act before close of assessment proceedings. It is very clearly provided so in the said Circular. It has also been considered by the CBDT that the statutory provisions clearly state that the competent authority to levy penalty is the Joint Commissioner, therefore, only the Joint Commissioner can initiate proceedings to levy penalty and such initiation of penalty proceedings could not be done by the Assessing Officer. The CBDT has further acknowledged that statement in the assessment order that the proceedings under section 271D and 271E of the Act are initiated is consequential since the initiation is by an authority who is incompetent. The proceedings in this regard can be initiated only by issuance of notice by the JCIT and the same has to be initiated in the course of assessment proceedings or any other proceedings under the Act. In the above said circumstances, penalty order passed in the present case by way of reference made by the Assessing Officer to JCIT vide letter dated 03.05.2012 is beyond limits prescribed, where the assessment order was completed on 28.12.2011. Hence on this count, penalty order merits to be dismissed and the same is so dismissed.”

17. The said view was further applied by the Pune Bench of Tribunal in Shriram Doodh Jilla Madhyavarti Sahakari Doodh Vyavasaik Sangh Ltd. Vs. ACIT (supra), wherein it was held as under:-

“11. The Tribunal while deciding the issue has referred to the CBDT Circular and have held that penalty proceedings are to be initiated by issuance of notice by the JCIT and the same had to be initiated in the course of assessment proceedings or any other proceedings under the Act. Applying the said ratio to the facts of the present case, wherein the assessment order under section 143(3) of the Act was completed on 02.02.2016 and thereafter, the information was passed on to the JCIT, Range Head, by the Assessing Officer vide letter dated 17.02.2016 and the penalty proceedings were initiated thereafter, then the said penalty proceedings are initiated beyond the limit prescribed under the Act and consequently, the penalty order passed in the case cannot stand. Accordingly, we hold that penalty order passed under section 271D and 271E of the Act is beyond the time limit prescribed under the Act and the same merits to be dismissed. Accordingly, we hold so. Thus, the grounds of appeal raised by the assessee are allowed.”

18. In the facts of present case, where the assessment was completed on 28.03.2013 in the case of Shri Trilokchand T. Kalani and Shri Mohinder T. Kalani, which were the basis for allegation that the assessee had accepted cash loan of ₹ 2 crores in total and had violated the provisions of section 269SS of the Act making the assessee liable for penalty under section 271D of the Act. The information with regard to aforesaid violation was admittedly, for the first time raised in the appraisal report prepared by the DDIT (Inv), Nashik after search action on Kalani group of cases. Reference of the same is made in letter dated 07.10.2013 of ITO, Central Circle-3, Nashik while making reference to JCIT, Central Range, Nashik. Once the assessment was completed on 28.03.2013, the Assessing Officer becomes *ex-officio* to the said assessment proceedings and hence, is *non grata* person and cannot pass on the information about violation after passing of the aforesaid assessment order. The letter issued on 07.10.2013 is much beyond the date of completion of assessment proceedings in the case of Shri Trilokchand T. Kalani and Shri Mohinder T. Kalani and cannot justify the process initiating penalty proceedings under section 271D of the Act. The JCIT, Head Range had issued another notice to the assessee thereafter. Accordingly, we hold that initiation of penalty proceedings under section 271D of the Act is not valid in law.

19. Now, coming to the next aspect of penalty proceedings. The JCIT, Head Range had issued notice under section 271D of the Act, dated 09.10.2013 to the assessee. The same was filed as in the said notice, reference was made to default of ₹ 1.20 crores only and not to total default of ₹ 2 crores. Thereafter, fresh penalty notice was issued on 29.04.2014, which is mentioned in para 5 of the order levying penalty under section 271D of the Act. Because of change in Officer, another notice was issued on 25.07.2014 and penalty was levied vide order dated 24.10.2014.

20. Under the provisions of section 275(1)(c) of the Act, it is clearly provided that limitation would start from the date of letter of Assessing Officer recommending initiation of penalty proceedings, which if we say has been issued in time, was dated 07.10.2013; the period of six months would expire by 30.04.2014. The penalty order passed on 24.10.2014 is beyond the limitation. The plea of Revenue that earlier notice issued on 09.10.2013 was dropped and fresh proceedings were started on 29.04.2014 does not justify the passing of order by the JCIT beyond the period of limitation. Accordingly, we hold that the order passed under section 271D of the Act on 24.10.2014 is beyond limitation prescribed under section 275(1)(c) of the Act. This decision is alternate to our decision in holding that the initiation of penalty proceedings under section 271D of the Act were beyond the prescribed period and hence not valid. Accordingly, we delete the penalty levied under section 271D of the Act on the preliminary issue itself. In view thereof, we are not going into levy of penalty on merits. The learned Authorized Representative for the assessee had also raised various other issues on the facets of notices issued. However, in view of our deleting penalty, we are not addressing the other issues raised and the same have

become academic in nature. The additional grounds of appeal raised by the assessee are thus, allowed.

21. The facts and issues in ITA No.219/PUN/2016 are identical to the facts and issues in ITA No.218/PUN/2016 and our decision in ITA No.218/PUN/2016 shall apply *mutatis mutandis* to ITA No.219/PUN/2016.

22. In the result, both the appeals of assessee are allowed as indicated above.

Order pronounced on this 11th day of April, 2018.

Sd/-
(ANIL CHATURVEDI)
लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(SUSHMA CHOWLA)
न्यायिक सदस्य / JUDICIAL MEMBER

पुणे / Pune; दिनांक Dated : 11th April, 2018.

GCVSR

आदेश की प्रतिलिपि अग्रहित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)-12, Pune;
4. The Pr.CIT Central, Nagpur;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "बी" / DR 'B', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune