

आयकर अपीलीय अधिकरण, मुंबई 'के' खंडपीठ मे
Income-tax Appellate Tribunal - "K" Bench Mumbai

सर्वश्री राजेन्द्र, लेखा सदस्य एवं अमरजीत सिंह, न्यायिक सदस्य

Before S/Sh.Rajendra, Accountant Member and Amarjit Singh, Judicial Member

आयकर अपील सं./I.T(TP)A/7141/Mum/2012, निर्धारण वर्ष /Assessment Year: 2007-08

ACIT-Range-8(1) Room No.260A, 2nd Floor Aayakar Bhavan, M.K. Road Mumbai-400 020 PAN:AADCM 4091 P	Vs.	M/s. Capita Offshore Services Pvt. Ltd. 5th Floor, Tower-1 Phase-II, Logitech Park, Andheri Kurla Road, Saki Naka, Andheri (E), Mumbai-400 072.
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(अपीलार्थी /Appellant)

(प्रत्यर्थी / Respondent)

आयकर अपील सं./I.T.A./7157/Mum/2012, निर्धारण वर्ष /Assessment Year: 2007-08

M/s. Capita Offshore Services Pvt. Ltd. Andheri (E), Mumbai-400 072.	Vs.	ACIT-Range-8(1) Mumbai-400 020.
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(अपीलार्थी /Appellant)

(प्रत्यर्थी / Respondent)

राजस्व की ओर से / **Revenue by:** Shri Saurabh Deshpande-DR

अपीलार्थी की ओर से / **Assessee by:** S/Shri M.P. Lohia/ Hemen Chandariya

सुनवाई की तारीख / **Date of Hearing:** **06/04/2018**

घोषणा की तारीख / **Date of Pronouncement:** **16 /05/2018**

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

Challenging the order, dated 18/09/2012 of the CIT(A)-15, Mumbai, the Assessing Officer (AO) and the assessee have filed cross-appeals for the year under consideration. The assessee company, a wholly owned subsidiary of Capita Group plc (Capita), UK is engaged in Business Process Outsourcing (BPO) Services. The return of income was filed by the assessee on 31/10/2007, declaring loss of Rs.11,17,00,490/-. The assessment was completed on 19/01/2011, determining its income assessee at a loss of Rs.4,43,16,384/- u/s. 144C(3) r.w.s. 143(3) of the Act.

2. Vide its application dated 22.02.2015, the assessee has filed additional grounds of appeal and has requested to exclude two comparables (Triton Corp and Maple E Solution) that were selected by it. It had also requested to revise margin of one of the comparables, namely RSystems International Ltd. The AO has also filed revised grounds of appeal wherein he has sought exclusion of five comparables selected by the Transfer Pricing officer.

During the course of hearing before us, the Authorised Representative (AR) stated that additional grounds raised by the assessee did not require investigation of facts, that same were legal in nature. The Departmental Representative (DR) left the issue to the discretion of the Bench. He referred to the revised grounds filed by the AO.

After hearing the rival submissions, we are of the opinion that additional grounds raised by the assessee deal with legal issues only and do not need verification of factual aspects. So, we admit the same.

As far as revised grounds are we will deal with them in subsequent paragraphs.

3. Effective ground of appeal, filed by the assessee is about exclusion of certain comparables selected by the Transfer Pricing Officer (TPO) and inclusion of one of the comparables. The AO also wants exclusion of five comparables, as stated earlier.

During the assessment proceedings, the AO found that the assessee had entered into International Transactions (IT.s) with its Associated Enterprise (AE). He made a reference to the Transfer Pricing Officer (TPO) to determine the Arm's Length Price (ALP) of the IT.s. The TPO, during the transfer pricing (TP) proceedings found that BPO services rendered by the assessee consisted of services offered in the nature of data processing services, that it had benchmarked this transaction using Transactional net margin method (TNMM), that it had adopted PLI of Operating cost by Total cost (OP/TC), that in the TP study report submitted by the assessee, the operating margins of the assessee was computed at 10.1% as against the arithmetic mean of the margin of the 15 comparable companies of 15.64%, that the updated margin of 11 comparables was 18.46%. However, the TPO did not agree with the submissions of the assessee and held that in view of the inadequacy of a reasonable number of comparables a new set of comparables had to be considered. The arithmetic mean of the 25 new comparables was 30.67%. Nine comparables were common in both the lists. The assessee filed objections about certain comparables selected by the TPO. Rejecting the same, he held that ALP of the IT.s was to be determined by adopting arithmetic mean of 25 comparables at the rate of 30.67%. He recommended an adjustment of Rs. 6,69,10,106/-. The AO passed the final order in conformity with the ALP, as determined by the TPO.

4. Aggrieved by the order of the AO, the assessee preferred an appeal before the First Appellate Authority (FAA) and made detailed submissions. Before him, eleven comparables appearing in the list of the TPO, were not contested. After considering the available material, he excluded four comparables from the list of final comparables and approved rest of the comparables (10) for determining the ALP of the IT.s.

5. Before us, the AR stated that the assessee wanted reintroduction of one of the comparables, namely, ASEL. He contended for exclusion/re-computation of margins of three comparables, namely RSI, MESL and TCL. With regard to RSI, he stated that information available was not

of the same AY.He further argued that there was a need for recalculating the margins, that the financials of MESL were not reliable,that TCL was not functionally comparable with the assessee,that financial statements of TSL were unreliable.He further stated that ground no.6 was the effective ground,that out of the 2 rejected comparables the assessee wanted inclusion of one comparables only,namely, ASEL,that in that case the assessee had suffered loss for only one year,that it was not a persistent loss making company,(Pg.367 of the PB.),that in the case of Stream International Services Pvt.Ltd(ITA/8290/Mum/2011,dtd.10.10.2014) most of the comparables were considered by the Tribunal,that comparables at SN 1,2,4,6,8,9 and Maple and Tree Tone were held to be invalid comparables,that remaining comparables were functionally different,that in the case of Caliber accounting year was different, the accounting year was ending in December(PB 92-93),that in the case of HCL year was ending in the month of June,that I-Services was a KPO and not a BPO like the assessee,that in the case of R System margin was revised after considering the audited quarterly results for March,2007 and March 2006,that the issue of revising margin was covered by the order of the Tribunal in the case of Aegis Limited. For rejecting Accentia on account of functional difference (development of software products and not segments information) and on account of extraordinary events during the year he relied upon the cases of PTC Software (India) Private Limited (ITA No.336/PN/2014 date 31 October 2014 and Stream International Services (AY 2007-08) (ITA No.8290/Mum/2011) dated 10 October 2014 (page 9 to 17 of the legal paperbook).With regard to Asis C Mehta on account of functional difference and on account of Employee runover he relied on Avineon India Private Limited [ITA No. 1989/Hyd/2011] AY 2007-08 (page 53 to 62 of the legal paperbook) Stream International Services (AY 2007-08) (ITA No.8290/Mum/2011) dated 10 October 2014 (page 9 to 17 of the legal paperbook)(supra).He relied upon the case of Jardine Lloyd Thompson India Private Limited (ITA No 779/Mum/2013) (AY 2008-09) (page 46 to 52 of the legal paperbook)and Affinity Express India Private Limited (ITA No. 595/PN/2013) (AY 2007-08) (page 179 to 188 of the legal paper book)for exclusion of Eclerx from the final set of comparables stating that companies earning supernormal profits or showing an abnormal variation in its profitability trend or experiencing an extraordinary event during the should be excluded.For rejection of HCL Comnet Systems & Services Limited on account of functional difference he relied upon the case of Zavata India Pvt.Ltd (ITA/1781//Hyd/2011 [AY 2007-08] (page 63 (o 70 of the legal paperbook). In the case of Informed Technologies he relied upon the case of Cummins Turbo Technologies Ltd, UK (ITA No 161 & 269/PN/ 20131(Page 210 to 218 of the legal paperbook) and contended that same was to be rejected on account of abnormal

variation in margins and employee filter. The AR relied upon the cases of Rampgreen Solutions Pvt. Ltd. of Delhi High Court, ITA 102/2015 [AY 2008-09] dated 10.08.2015 (page 104 to 145 of the legal paperbook) from the final set of comparables on the basis of functional difference and on account of extra ordinary events. Case Laws referred in relation to the exclusion of Vishal Information Technologies from the comparables set on account of functional dissimilarity included the case of Rampgreen Solutions Pvt. Ltd. vs CIT - Delhi High Court ITA 102/2015 [AY 2008-09] dated 10.08.2015 (page 104 to 145 of the legal paperbook)(supra). He also referred to the judgment of Punjab and Haryana High Court of IHC IT Services (India) Pvt Ltd ITA-264-2016 (O&M) for AY 2006-07 (page 219 to 221 of (legal paperbook) for the exclusion of Vishal on account of low employee cost to sales ratio. Case laws relied upon by the AR for rejecting Bodh tree on account of functional difference included Affinity Express India Private Limited {ITA No. 595/PN/2013) AY 2007-08 (page 179 to 188 of the legal paperbook)(supra). With regard to exclusion of Infosys BPO Limited and Wipro Limited he referred to the case of Stream International Services Pvt. Ltd. (AY 2007-08) dated 10 October 2014 (page 9 to 17 of the legal paperbook) (supra) and M/s Pole to Win India Pvt. Ltd. [IT(TP)A No 1053/Bang/2011] (AY 2007-08) dated 8 June 2016 (page 161 to 178 of the legal paperbook).

The Departmental Representative(DR) stated that the assessee wanted two comparables to be excluded, that it should not be allowed to withdraw those comparables, that the assessee itself had chosen those comparables, that in case the assessee was allowed to exclude the comparables the department should be allowed to take back the comparables, that in revised grounds the AO wanted exclusion of Genesis, Flextronics, Datama -tics, Comic, Aditya Birla and Appllo from the list of comparables, that there was no justification for including ACEL in the list of the comparables. He relied upon the case of All Scripts (ITA/2128/Ahd /- 37 taxman. com 19-page 4 paragraph 6). He further stated that if any comparable has to be rejected no different treatment should be given to Maple and Treeton.

In his rejoinder, the AR stated that issue raised by the assessee was about a BPO and not about a software company, that the assessee had requested to include one comparables and had sought to exclude two comparables that stood rejected by the subsequent orders of the Tribunal, that the stand taken by the department about exclusion of certain comparables had no legal sanctity. He relied upon the case of Maersk Global Services Center(I) Pvt. Ltd., dtd. 22.08.2014, (IT Appeal No. 692-93 of 2012).. He further contended that in the case under

consideration, the assessee had raised additional grounds, that the AO had raised new grounds of appeal, that both the matters were different,

6. We have heard the rival submissions and perused the material before us. We find that the assessee had selected 15 comparables, namely, Ace Software Exports Ltd. (ASEL), Allsec Technologies Ltd. (ATL), Apex Advanced Technology Pvt. Ltd. (AATPL), Cosmic Global Ltd. (CGL), C S Software Enterprise Ltd. (CSSEL), Flextronics Software Systems Ltd. (Seg.) (FSSL), Fortune Infotech Ltd. (FIL), Genesys International Corporation Ltd. (GICL), Maple E Solutions Ltd. (MESL), Pentasoft Technologies Ltd. (PTL), R Systems International Ltd. (RS - IL), Spance Telesystems and Solutions Ltd. (seg.) (STSL), Transworks Information Services Ltd. (TISL), Triton Corp. Ltd. (TCL) and Wipro BPO Solutions Ltd. (WBSL), that the TPO had accepted eight comparables selected by the assessee and rejected the remaining seven comparables, that he added 17 new comparables and determined the ALP of the transaction at 30.67%, being the average margins of 25 comparables, that he suggested an adjustment of Rs. 6,69,10,106/-, that the AO made the adjustments accordingly, that before the FAA, the assessee did not contest 11 comparables, that the FAA excluded 4 comparables from the final list of valid comparables, that 10 comparables were approved by the FAA to benchmark the IT.s, namely, Accentia Technologies Ltd. (ATL), Asit C. Mehta Financial Services Ltd. (ACMFSL), Caliber Point Business Solutions Ltd. (CPBSL), Eclerx Services Ltd. (ESL), HCL Conmet Systems and Services Ltd. (seg.) (HCSSL), ICRA Techno Analyst Ltd. (Seg.) (ICRA), Informed Technologies India Ltd. (ITIL), I Services India Pvt. Ltd. (ISIPL), Mold Tek Technologies Ltd. (MTTL). Before us, the AR has stated that it wanted reintroduction of one of the comparables, namely, ASEL. He also requested for exclusion/re computation of margins of three comparables, namely, RSI, MESL and TCL.

6.1. We find that the DR has requested for deleting 5 comparables from the final list. We are of the opinion that the AO cannot challenge the comparables selected by the TPO before us. He is barred to question the decision of the TPO in that regard. In the case of Maersk Global Service Center (India) Pvt. Ltd. (133ITD543), the Tribunal had held as under :

“37. As per section 92CA(4), at the material time : 'On receipt of the order under sub-section (3), the Assessing Officer shall proceed to compute the total income of the assessee under sub-section (4) of section 92C having regard to the arm's length price determined under sub-section (3) by the Transfer Pricing Officer'. It means that the assessment is to be made by the AO having regard to the ALP determined by the TPO, which is not binding on him. In such a situation the order of the TPO u/s 92CA(3) constitutes not more than a mere input to the AO. The AO is competent to make suitable adjustments to the ALP determined by the TPO or observe departure there from. Once an appeal is preferred before the CIT(A) against the order of AO on the addition towards adjustments to the ALP, the whole exercise done by the TPO, which stands bodily adopted in the

assessment order in case no adjustment is carried out by the AO to the ALP determined by the TPO, automatically stands challenged. As only the assessee can file appeal before the first appellate authority and not the Revenue, naturally it is a forum for the redressal of the grievances of the assessee and not the Revenue. In such a situation, the duty of the ld. CIT(A) gets restricted to examining the order appealed before him to find out whether the assessee has rightly challenged it. As the assessee's challenge will only be to the points decided against him, there is no question of the CIT(A)'s duty to examine the order to the prejudice of the assessee.

38. Here it is important to note we are discussing about the duties of the ld. CIT(A) in contradistinction to his powers u/s 251. Under clause (a) of sub-section (1) the CIT(A) in an appeal against an order of assessment, may confirm, reduce, enhance or annul the assessment. The exercise of power of enhancement under sub-section (1) is subject to the condition set out in sub-section (2) as per which he is obliged to issue a show cause notice to the assessee against such enhancement. Thus it is axiomatic that, whereas the duties have to be invariably discharged, the exercise of powers is optional depending upon the facts and circumstances of each case. Disposing the grounds taken by the assessee in its appeal is the duty of the CIT(A), but to enhance the assessment is a power which may or may not be exercised. Non-discharge of duties by the CIT(A) affects the validity of his order, but not exercising any power does not have this impact. As the power to modify the order appealed against to the prejudice of the assessee cannot be equated with his duty, in our considered opinion it cannot be heard that the ld. CIT(A) ought to have examined the work done by the AO/TPO to adversely affect the assessee's interest. It is normally argued on behalf of the Revenue that the powers of the CIT(A) are co-terminus with that of the AO inasmuch as he can do anything which the AO should have done but failed to do. Here also it is important to note that this position is only in the realm of his powers and not duties. The duty of the CIT(A) is to dispose of the appeal on the grounds raised before him and not to do redo assessment. Thus we do not find any logic in accepting the contention of the ld DR that the CIT(A) was duty bound and hence should have examined the comparables given by the assessee to find out whether or not these were, in fact, comparable.

39. Adverting to the facts of the instant case it is seen that the assessee furnished a list of nine comparable cases. What to talk of the TPO giving reasons for their non-acceptance, he simply set aside all such cases by mentioning in one line that "No companies were identified as comparables". By reason of the fact that the TPO did not discharge his obligation of distinguishing the cases cited by the assessee as comparable, in our considered opinion, the learned CIT(A) was justified in retaining all such nine cases in his list of comparables for determining the ALP.

40. Having exhausted the argument that the ld. CIT(A) should have examined the cases cited by the assessee as comparable, the ld. DR then took upon herself the task of distinguishing some of such cases. Referring to the material on record, it was stated that in certain cases, the comparison was not proper. She argued that such cases be excluded from the final list drawn by the ld. CIT(A) for the purposes of determining the ALP. When the learned AR objected to this argument advanced on behalf of the Revenue by stating that the learned Departmental Representative could not improve the order of the TPO, the learned Departmental Representative pressed into service the Special Bench order in the case of Dy. CIT v. Quark Systems (P.) Ltd. (2010) 38 SOT 307/4 ITR (Trib.) 606 (Chd.) (SB)].

41. Primarily we need to decide as to whether the learned Departmental Representative, while arguing the appeal, can validly improve the order of the AO/TPO by contending that the assessing authority was wrong in accepting a particular claim of the assessee. In the case of Quark Systems (P.) Ltd. (supra) the assessee by way of additional ground, contended before the Tribunal that a particular case of high profit rate was not comparable with that of the case before the bench on account of positive reasons pointed out and hence the same be excluded. The bench observed in para 30 of the order that due to new implementation of the transfer pricing legislation in India both the tax payers as well as consultants were not fully conversant with this branch of taxation. It was also noted that the case sought to be removed by the assessee had extra ordinary profit and huge turnover besides difference in assets and other characteristics. The bench while

holding that the assessee could not be stopped from pointed out that such case was wrongly taken as a comparable, remitted the matter to the file of A.O. for de novo examination of the assessee's stand in this regard. Thus it is apparent that the special Bench decision in *Quark Systems (P.) Ltd.* (supra) restored the matter to the file of the Assessing Officer for fresh examination in the light of the fact that those were the initial years of implementation of transfer pricing provision and the tax payers were not fully conversant with such provisions. This decision is thus not of any help to the Revenue.

42. We are unable to accept the contention of the ld. DR for excluding certain cases not rejected by the TPO but which in her opinion did not pass the test of comparability. It is evident that Departmental Representative has the duty to defend the order of the Assessing Officer while arguing the appeal filed by the Revenue. He is fully competent and free to support the reasoning of the Assessing Officer from any other angle so as to put forward a strong case of the Revenue. There is a marked distinction between supporting order of the AO/TPO by the Departmental Representative on one hand and finding flaws in the order of the AO/TPO in an attempt to show that the AO/TPO failed to do what was required to be done by him. In our considered opinion if the Departmental Representative is allowed to fill in the gaps left by the AO/TPO it would amount to conferring the jurisdiction of the CIT u/s 263 to the Departmental Representative, which is not permitted by the statute. Let us take another situation. Suppose a particular deduction is permissible on the cumulative satisfaction of three conditions. The AO examines the case and finds the very first condition as lacking. Without examining the fulfillment or otherwise of the other two conditions, he rejects the claim. In that case if such first requirement is subsequently found to be fulfilled in the appellate proceedings, the Departmental Representative can very well point out to the tribunal that the other two conditions were also not fulfilled. By so contending the DR cannot be said to set up a new case. Rather it would amount to supporting the view point of the Assessing Officer on the question of deduction. But in no circumstance the Departmental Representative can be allowed to take a stand contrary to the one taken by the AO/TPO.

43. The Special Bench of the Tribunal in *Mahindra & Mahindra Ltd. v. Dy. CIT* (2009) 122 TTJ (Mum.) (SB) 577/ 30 SOT 374/(2010) 122 ITD 216(Mum.) has laid down the proposition to the effect that the Departmental Representative has no jurisdiction to go beyond the order passed by the A.O. It has further been observed in this case that the scope of argument of the Departmental Representative should be confined to supporting or defending the impugned order and he cannot be permitted to set up an altogether different case.

44. In the light of the above reasons we are of the considered opinion that the learned Departmental Representative cannot be allowed to argue that certain cases included by the assessee in the list of comparables, were in fact not comparable, when the TPO himself failed to point out as to how such cases were distinguishable. The situation would have been different if the TPO had found a case to be incomparable say on account of functional test. In that case on finding such a case to be functionally similar, the ld. DR could have justifiably shown such case to be distinguishable on some other valid ground. Presently we are dealing with a situation in which the TPO, by not adversely commenting upon the assessee's comparables, impliedly accepted such cases as comparable. Now it is too late in the day for the ld. DR to argue that such cases were not comparable. If the argument on the behalf of the Revenue in this regard is allowed to be made, it will amount to permitting the ld. DR to argue contrary to what has been done by the TPO. Obviously it is not permissible within the framework of the statutory provisions. We, therefore, refuse to permit the ld. DR to argue contrary to what TPO has done.

45. The same reasoning is applicable to the contention advanced by the ld. DR that the TPO was not justified in reducing the expenses of earlier year amounting to Rs.8.28 crores debited this year. We are unable to accept this argument for the reason that the TPO, independent of any other factor, voluntarily granted deduction for earlier year's expenses from the total expenses debited in the Profit and loss account. When he expressly granted such deduction, the ld. DR cannot argue that the TPO was wrong in allowing deduction for such expenses.”

Therefore, we reject the request made by the DR. Similarly, we are not entertaining the request of the assessee to exclude two comparables that were part of the TP study conducted by it.

7. On a query by the Bench, representatives of both the sides agreed that if the request made by both the sides of excluding the comparables selected by them is rejected and the comparable approved/disapproved by the order of the case of Stream International Services Pvt. Ltd (supra) is considered, the profit margin will be within the plus/minus 5% range. After reinstating one of the comparables i.e. ACE Software, rejecting nine of the TPO's comparables and revising the margin of R System following picture will emerge:

Name	Margin	Remarks	
1. TP Study comparables			
1	Ace Software Exports Limited	-7.04%	Not a persistent loss making entity
2	Allsec Technologies Ltd	27.31%	
3	Apex Advanced Technology Private Ltd		
4	Cosmic Global Ltd	12.40%	
5	Flextronics Software Systems Ltd (Seg)	14.54%	
6	Genesys International Corporation Ltd	13.35%	
7	Maple Esolutions Ltd	34.05%	
8	R Systems International Ltd (Seg)	9.65%	Margin revised after considering audited quarterly results for March 2007 and March 2006.
9	Spanco Ltd (Seg)	25.81%	
10	Aditya Birla Minacs Worldwide Ltd	11.98%	
11	Triton Corp Ltd	34.93%	

II. TPO's additional comparables

1	Accentia Technologies Ltd		Covered by order of Stream International (AY 2007-08)
2	Apex Knowledge Solutions Private Ltd	12.70%	
3	Appollo Healthstreet Ltd	-13.55%	
4	Asit C Mehta Financial Services Ltd		Covered by order of Stream International (AY 2007-08)
5	Bodhtree Consulting Ltd (Seg)		
6	Caliber Point Business Solutions Ltd		Covered by Bombay High Court ruling of PTC Software
7	Datamatics Financial Services Ltd (Seg)	5.07%	
8	Ecterx Services Ltd		Covered by order of Stream International (AY 2007-08)
9	HCL Comnet Systems & Services Ltd (Seg)		Covered by Bombay High Court ruling of PTC Software
10	ICRA Techno Analytics Ltd (Seg)	12.24%	
11	Informed Technologies India Ltd		Covered by order of Stream International (AY 2007-08)
12	Infosys BPO Ltd		

13	Services India Pvt Ltd		Renders KPO services and hence, not comparable.
14	Mold-Tek Technologies Ltd		Covered by order of Stream International (AY 2007-08)
15	Vishal Information Technologies Ltd		Covered by order of Stream International (AY 2007-08)
16	Wipro Ltd (Seg)		
Arithmetic mean		13/82%	
Appellant's margin		10.10%	
Upper range		15.61%	
Whether at ALP or not		Yes	

Considering the peculiar facts and circumstances of the case, we are allowing the effective ground of appeal, raised by the assessee. We are rejecting the request made by both the parties, before us by way of raising additional ground/revising the grounds of appeal, to exclude the comparables selected by them.

As a result, appeal filed by the AO is dismissed and the Appeal of the assessee is partly allowed.

फलतः निर्धारिती अधिकारी द्वारा दाखिल की गई अपील नामंजूर की जाती है और निर्धारिती की अपील अंशतः मंजूर की जाती है.

Order pronounced in the open court on 16th May, 2018.

आदेश की घोषणा खुले न्यायालय में दिनांक 16 मई, 2018 को की गई।

Sd/-

(अमरजीत सिंह / Amarjit Singh)

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई Mumbai; दिनांक/Dated : 16.05.2018.

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 "K" Bench, ITAT, Mumbai /विभागीय प्रतिनिधि, खंडपीठ, आ.अ.न्याया.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.