

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम
IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM

श्री वी. दुर्गराव, न्यायिक सदस्य एवं
श्री डि.एस. सुन्दर सिंह, लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.293/Vizag/2017
(निर्धारण वर्ष / Assessment Year: 2010-11)

ITO Ward-2(3),
Vijayawada

Sri Tummala Venkata
Suresh Babu (HUF)
Vijayawada
[PAN No.AACHT2890M]
(प्रत्यार्थी / Respondent)

(अपीलार्थी / Appellant)

अपीलार्थी की ओर से / Appellant by
प्रत्यार्थी की ओर से / Respondent by

: Shri V. Srinivasa Rao, DR
: Shri Y. Surya Chandra Rao,
AR

सुनवाई की तारीख / Date of hearing

: 22.05.2018

घोषणा की तारीख / Date of Pronouncement

: 30.05.2018

आदेश / ORDER

PER D.S. SUNDER SINGH, Accountant Member:

This appeal filed by the revenue is directed against order of the Commissioner of Income Tax (Appeals) {CIT(A)}, Vijayawada vide ITA No.100/CIT(A)/VJA/2015-16 dated 22.12.2016 for the assessment year 2010-11.

2. All the grounds of appeal except Ground No.4 are related to the exemption claimed by the assessee u/s 54F of the Income Tax Act, 1961 (hereinafter called as 'the Act').

3. Ground No.4 is related to the admission of additional evidence. Revenue has raised the ground in its appeal stating that "CIT(A) ought to have called for remand report under rule 46A before considering the additional evidence produced by the assessee during the appeal proceedings. During the appeal hearing, the Ld. D.R. stated that the additional evidence is in respect of a letter stating that property tax assessment of Bangalore Mahanagar Palika which was not produced before the Assessing Officer (AO). It is observed from the details furnished by the AR that the assessee has submitted a copy of the letter dated 25.1.2014 issued by the Municipal Corporation, Bangalore before the Ld. CIT(A), which reads as under:

"Sri Venkata Suresh Babu Tummala, of Plot No.216, Ferns City Layout, Doddanakkundi, Mahadevapura, Bangalore has applied for Property Tax Assessment during the month January 2013. The Bruhat Bangalore Mahanagara Palike has asseswsed the Residential Building property of the above stated Owner with effect from the financial year 2013-14 and accordingly a sum of ` 17,531/- has been collected from the owner towards the property tax for the full financial year 2013-14 and receipt issued vide Receipt Number 1314612136544 and Application Number 612136544."

3.1 The Ld. D.R. argued that the CIT(A) ought to have called for the remand report and should not have admitted the said additional evidence without giving opportunity to the assessee.

3.2 On the other hand, the Ld. A.R. argued that the said letter copy was also submitted before the A.O. Even if it is presumed that the letter was not filed before the A.O., the contents of letter are self-explanatory fortifying the completion of construction of house and assessment of municipal tax for the said property from the assessment year 2013-14 onwards. The AO has not disputed the completion of house within the period of three years and the AO's case is not making the deposit in capital gains accounts scheme representing the unutilized part of the capital gains in capital gain accounts scheme, but not completion of construction.

3.3. We have both the parties and perused the material placed on record. On verification of the assessment order, it is observed that the contention of the assessee was that the assessee is entitled for exemption u/s 54F of the Act since the assessee has completed the construction of the residential house within 3 years from the date of sale of the asset. The assessee furnished before the A.O. the municipal approval, valuation report, etc. in respect of construction of residential

house. It is evident from the assessment order that the AO has examined the bank account, copies of documents for purchase of properties and approved plans for construction of residence, valuation report and satisfied regarding the construction of residence and invoked the provisions of section 54F(4) of the act. The A.O's case is that the assessee has not deposited the balance unutilized amount in capital gains account as required u/s 54F sub section (4) of the Act. Even otherwise it is settled issue that the Ld.CIT(A) is competent and empowered to make further enquiries by himself. Therefore, we do not find any merit in the argument of the Ld. D.R. with regard to submission of additional evidence and calling for remand report.. The A.O's case is not that construction was not complete within 3 years and it was non deposit of unutilized part of capital gains in capital gains account. There was no adverse finding given by the A.O. with regard to the completion of the construction of the house, thus, we do not find any merit in the arguments and the ground raised by revenue with regard to Rule 46A of IT Rules and accordingly we dismiss the revenue's ground on admission of additional evidence by the Ld.CIT(A).

4. All the remaining grounds are related to the exemption claimed by the assessee u/s 54F of the Act. In this case, the assessee sold property at Bangalore to M/s. Bagmani Assets Pvt. Ltd., Bangalore on 11.2.2010

at Property No.39/3, bearing Khata No.415/1 situated at Doddanakkundi, K.R. Puram, Hobli, Bangalore (South) Taluk Bangalore admeasuring 27,715.63 Sq.ft. for a consideration of Rs.4,93,96,000/-, out of which assessee's share was at Rs.2,44,48,000/-. The assessee did not admit the sale transaction in return of income filed for the financial year 2009-10 relevant to the assessment year 2010-11 for capital gains purposes. The said property was purchased by 3 persons on 30.11.2002 for a consideration of Rs.25,03,849/- including stamp duty and the registration expenses and the assessee's share was Rs.8,94,034/-. Since the assessee did not declare capital gains tax for the assessment year 2010-11, the A.O. issued notice u/s 147 of the Act. During the course of assessment proceedings, the assessee has filed revised computation of income admitting capital gains at Rs.2,31,87,952/- and claimed the exemption of equal amount u/s 54F of the Act, thereby declaring capital gains at Rs.Nil as under:

Income from Capital Gains:

<i>Purchase Value</i>	<i>Rs.8,94,034</i>
<i>Indexation value: $632/447 \times 894034$</i>	<i>Rs.12,64,048</i>
<i>Sale consideration</i>	<i>Rs.<u>2,44,48,000</u></i>
<i>Capital gain</i>	<i>Rs.2,31,83,952</i>
<i>Exemption claimed u/s 54F</i>	<i>Rs.<u>2,31,83,952</u></i>
<i>Taxable Gain</i>	<i>Rs.Nil</i>

6. As per the information furnished by the assessee, the A.O. found that the assessee had purchased the vacant site on 24.6.2010 for a consideration of Rs.1,42,20,000/- including stamp duty and registration charges and the said vacant site was purchased for construction of a residential house, thus, claimed exemption u/s 54F of the Act. Further, the assessee also submitted evidence for payment of advance of Rs.20 lakhs through a cheque paid to contractor for construction of the house. However, the assessee could not utilize the balance amount for construction of the house and did not deposit the balance amount in the capital gains account before filing the due date of the return of income. The assessee argued before the A.O. that the assessee has used the entire amount of sale consideration for construction of house within period of 3 years from the date of sale of the property, hence entitled for exemption u/s 54F of the Act. The AO not being convinced with the explanation, disallowed the proportionate capital gains and charged to capital gains tax. The A.O. computed the capital gains at Rs.78,02,583/- as under:

<i>Capital gain as worked out by the assessee in the Revised computation of income</i>	<i>Rs.2,31,83,952/-</i>
<i>Less: Exemption (LTCG x Amount invested in house/</i>	<i>Rs.1,53,81,369/-</i>

Net consideration)

LTCG chargeable to tax

Rs.78,02,583/-

7. Aggrieved by the order of the A.O., the assessee went on appeal before the CIT(A) and the Ld. CIT(A) observed that the assessee has completed the construction of building before the time limit prescribed u/s 54F of the Act i.e. within 3 years. The assessee also furnished municipal tax assessment receipts and certificate of handing over letter with contractors and thus furnished the evidence for completion of the house within the prescribed period and accordingly held that the assessee is eligible for deduction u/s 54F of the Act. For ready reference, we extract the relevant part of the CIT(A) order, which reads as under:

"5.3.2. Appellant purchased vacant site on 24.06.2010 for Rs.1,42,50,467/- i.e. well within the due date of filing of return of income for Asst. Year 2010-11. Appellant entered into a construction agreement (on 18.03.2011) with Sri B.Muniratnam Naidu, contractor for construction of building with built-up area of 7500 sq. feet with all amenities for a total construction cost of Rs.90,00,000/- (7500 sq. feet x 1200/-per sq. ft.). Appellant paid a sum of Rs90,00,000/- before 3001.2013. Appellant enclosed copy of letter (of tax collector) dated 25.01.2014 of Bruhat Bangalore Mahanagara Palike intimating that the appellant had applied for the property tax assessment during the month of January, 2013. Thus, condition of construction of house is completed within three years of date of transfer is also fulfilled in appellants case. Assessing Officer did not dispute the above facts.

5.3.3. In the case of CIT vs. Sri K.Ramachandra Rao, in 1TA No.47 of 2014 (order dt. 14.07.2014), Hon'ble Karnataka High Court addressed the substantial question of law as given below

2) When the assessee invests the entire sale consideration in construction of a residential house within three years from the date of transfer can be denied exemption under section 54F on

the ground that he did not deposit the said amount in capital gains account scheme before the due date prescribed under section 139(1) of the IT Act?

As is clear from sub section (4) in the event of the assessee not investing the capital gains either in purchasing the residential house or in constructing a residential house within the period stipulated in section 54F(1), if the assessee wants the benefit of section 54F, then he should deposit the said capital gains in an account which is duly notified by the Central Government. In other words, if he want of claim exemption from payment of income tax by retaining the cash then the said amount is to be invested in the said account. If the intention is not to retain cash but to invest in construction or any purchase of the property and if such investment is made within the period stipulated therein) then section 54F(4) is not at all attracted and therefore the contention that the assessee has not deposited the amount in the Bank account as stipulated and therefore, he is not entitled to the benefit even though he has invested the money in construction is also not correct"

5.3.5. Appellant's case is squarely covered by the above decision of Hon'ble Karnataka High Court. Hence, I am of the view that appellant is eligible for exemption u/s.54F of the Act as the entire capital gain of Rs.2,31,83,9521- on sale of property was utilized for construction of property within three years period from date of transfer (i.e. conditions of section 54F are fulfilled)."

8. Aggrieved by the order of the A.O., the revenue is in appeal before us. During the appeal hearing, the Ld. D.R. argued that for claiming u/s 54F of the Act, the assessee required to purchase a house within one year before or 2 years after the date on which the transfer took place or construct a residential house within a period of 3 years after the date of transfer. In case of failure to utilize the sale consideration either for construction or purchase of house before the due date for filing the return of income, the unutilized portion of the capital gains required to be deposited in capital gains account. Since

the assessee failed to deposit the unutilized sale consideration in the capital gain account scheme, assessee would not be entitled for deduction u/s 54F of the Act on the unutilized amount. Hence, argued that the A.O. rightly made the addition and allowed the capital gains proportionately and brought to tax the balance amount for capital gains.

9. On the other hand, the Ld. A.R. relied on the orders of the CIT(A).

10. We have heard both the parties, perused the materials available on record and gone through the orders of the authorities below. In this case, the assessee sold a property on 11.2.2010 and received his share of consideration amounting to Rs.2,44,48,000/- and out of which a sum of Rs.1,42,00,000/- was spent for purchase of house site on 24.6.2010 and a sum of Rs.20 lakhs was paid to the contractor for construction of the house aggregating to Rs.1,62,20,000/- was incurred for the purpose of construction of house before the due date of filing the return of income. Subsequently, the assessee has completed the construction of house within 3 years from the date of transfer of asset as required u/s 54F of the Act and furnished the necessary evidences before lower authorities as discussed above. The A.O's case is that assessee's failure to deposit the unutilized part of capital gains in capital gains account before the due date for filing the return of income renders the assessee

ineligible for deduction u/s 54F. The assessee's case is that the assessee has utilized the entire sale consideration for construction of house within 3 years, thus the assessee complied with the requirement as per section 54F of the Act, hence, no disallowance is called for. The assessee relied on the decision of Karnataka High Court in the case of K. Rama Chandra Rao in ITA No.47 of 2014 dated 14.7.2014, which was also relied upon by the Ld. CIT(A). The relevant part of the decision of Hon'ble Karnataka High Court is reproduced as under:

2) When the assessee invests the entire sale consideration in construction of a residential house within three years from the date of transfer can be denied exemption under section 54F on the ground that he did not deposit the said amount in capital gains account scheme before the due date prescribed under section 139(1) of the IT Act?

As is clear from sub section (4) in the event of the assessee not investing the capital gains either in purchasing the residential house or in constructing a residential house within the period stipulated in section 54F(1), if the assessee wants the benefit of section 54F, then he should deposit the said capital gains in an account which is duly notified by the Central Government. In other words, if he want of claim exemption from payment of income tax by retaining the cash then the said amount is to be invested in the said account. If the intention is not to retain cash but to invest in construction or any purchase of the property and if such investment is made within the period stipulated therein) then section 54F(4) is not at all attracted and therefore the contention that the assessee has not deposited the amount in the Bank account as stipulated and therefore, he is not entitled to the benefit even though he has invested the money in construction is also not correct"

10. The similar issue has come up before the coordinate bench of ITAT, Chennai bench in the case of Smt. M.K. Vithya Vs. ITO Ward-1, Thiruvannamalai reported in 91 Taxmann.com 102 (Chennai Trib),

wherein the coordinate bench held that where investment is in the new residential house is made within 3 years from the date of transfer of asset, exemption could not be denied on the ground that unutilized amount was not deposited in capital gains account scheme before due date prescribed u/s 139(1) of the Act. The coordinate bench has also considered the judgement of Hon'ble High Court of Karnataka. For the sake of clarity and convenience, we extract the relevant part of the order of ITAT, Chennai, which reads as under:

*4. We have considered the rival contentions and perused the orders of the authorities below. Argument of Ile assessee is that construction of the residential house on which it was claiming deduction u/s,54F of the Act was completed prior to 15.032017 and hence within the time period allowed for constructing a new residential house u/s,54F(1) of the Act. The question whether exemption could given under Section 54F of the Act where investment in a new residential house was made within three years from the date of transfer of the asset giving rise to the capital gains, even when the assessee had not deposited the unutilized amount in Capital Gains Accounts Scheme, before the due date prescribed for filing of return u/s. 139(1) of the Act, had come up before the Hon'ble Karnataka High Court in the ease of K Ramachandra Rao (supra). In the said case also concerned assessee had completed the construction after due date for filing the return but before the three year period stipulated u/s.54F(1) of the Act and had not deposited the unutilized sale consideration in a bank account under Capital Gains Accounts Scheme. Their lordships held that once construction of a new residential house was completed within the three years period, failure of the assessee in not depositing the misutilized sale consideration in a bank account under Capital Gains Accounts Scheme, during the interregnum was not fatal to a claim u/s.54F(1) of the Act. Pars 3 to 5 of the judgement is reproduced hereunder:-
'The two substantial questions of law which arise for consideration in these batch of appeals are as under*

(1) Whether the assessee is entitled to the benefit conferred under s. 54F when the sale consideration is utilized for construction of a residential house on a site which is owned by him within one year from the date of transfer?

(2) When the assessee invests the entire sale consideration in construction of a residential house within three years from the date of transfer can he be denied exemption under s. 54F on the ground that he did not deposit the said amount in capital gains account scheme before the due date prescribed under s. 139(1) of the IT Act ?'

Re. Point No. I

Sec. 54F deals with capital gains on transfer of certain capital assets not to be charged in case of investment on house. It reads as under:

'54F. (1) Subject to the provisions of sub-s. (4), where, in the case of an assessee being an individual or an HUF, the capital gain arises from the transfer of any long-term capital asset, not being a residential house (hereafter in this section referred to as the original asset), and the assessee has, within a period of one year before or two years after the date on which the transfer took place purchased, or has within a period of three years after that date constructed, a residential house (hereafter in this section referred to as the new asset), the capital gain shall be dealt with in accordance with the following provisions of this section, that is to say, —

if the cost of the new asset is not less than the net consideration in respect of the original asset, the whole of such capital gain shall not be charged under s. 45;

if the cost of the new asset is less than the net consideration in respect of the original asset, so much of the capital gain as bears to the whole of the capital gain the same proportion as the cost of the new asset bears to the net consideration, shall not be charged under s. 45

Provided that nothing contained in this sub-section shall apply where—(a) the assessee,-

owns more than one residential house, other than the new asset, on the date of transfer of the original asset; or

purchases any residential house, other than the new asset, within a period of one year after the date of transfer of the original asset; or

(ii) constructs any residential house, other than the new asset, within a period of three years after the date of transfer of the original asset; and

(b) the income from such residential house, other than the one residential house owned on the date of transfer of the original asset, is chargeable under the head 'Income from house property'.

Explanation-For the purposes of this section, —

.....

"net consideration, in relation to the transfer of a capital asset, means the full value of the consideration received or accruing as a result of the transfer of the capital asset as reduced by any

expenditure incurred wholly and exclusively in connection with such transfer.

(2) Where the assessee purchases, within the period of two years after the date of the transfer of the original asset, or constructs, within the period of three years after such date, any residential house, the income from which is chargeable under the head "Income from house property, other than the new asset, the amount of capital gain arising from the transfer of the original asset not charged under s. 45 on the basis of the cost of such new asset as provided in cl. (a), 01; as the case may be, at. (b), of sub-s. (1), shall be deemed to be income chargeable under the head "Capital gains' relating to long-term capital assets of the previous year in which such residential house is purchased or constructed.

(3) Where the new asset is transferred within a period of three years from the date of its purchase or, as the case may be, its construction, the amount of capital gain arising from the transfer of the original asset not charged under s. 45 on the basis of the cost of such new asset as provided in cl. (a) or, as the case may be, at. (b), of sub-s. (1) shall be deemed to be income chargeable under the head 'Capital ^{gains} relating to long-term capital assets of the previous year in which such new asset is transferred.

(4) The amount of the net consideration which is not appropriated by the assessee towards the purchase of the new asset made within one year before the date on which the transfer of the original asset took place, or which is not utilised by him for the purchase or construction of the new asset before the date of furnishing the return of income under s. 139, shall be deposited by him before furnishing such return [such deposit being made in any case not later than the due date applicable in the case of the assessee for furnishing the return of income under sub-s. (1) of s. 139] in an account in any such bank or institution as may be specified in, and utilised in accordance with, any scheme which the Central Government may, by notification in the Official Gazette, frame in this behalf and such return shall be accompanied by proof of such deposit; and, for the purposes of sub-s. (1), the amount, if any, already utilised by the assessee for the purchase or construction of the new asset together with the amount so deposited shall be deemed to be the cost of the new asset:

Provided that if the amount deposited under this sub section is not utilised wholly or partly for the purchase or construction of the new asset within the period specified in sub-s. (1), then,

⁰(i) the amount by which- (a) the amount of capital gain arising from the transfer of the original asset not charged under s. 45 on the basis of the cost of the new asset- as provided in cl. (a) or, as the case may be, at. (b) of sub-s. (1), exceeds

(b) the amount that would not have been so charged had the amount actually utilised by the assessee for the purchase or construction of

the new asset within the period specified in subs. (1) been the cost of the new asset,
shall be charged under s. 45 as income of the previous year in which the period of three years from the date of the transfer of the original asset expires; and

(ii) the assessee shall be entitled to withdraw the unutilised amount in accordance with the scheme aforesaid,'

Sec. 54F(1) provides, in the ease of an assessee being an individual or an HUF, the capital gain arises from the transfer of any long-term capital asset, not being a residential house and the assessee within a period of one year before or two years after the date on which the transfer took place, purchased or has within a period of three years after that date constructed residential house, the capital gain shall be dealt with in accordance with the said provision. This is subject to the provisions of sub-s. (4).

Sub-s. (4) stipulates if the amount of net consideration which is not appropriated by the assessee towards the purchase of the new asset made within one year before the date on which transfer of the original asset took place or which is not utilized by him for the purchase or construction of the new asset before the date of furnishing the return of income under S. 139 of the Act shall be deposited by him before furnishing such return in any case not later than the due date applicable in the ease of the assessee for furnishing the return of income under s. 139(1) of the Act in an account in any such bank or institution as specified and utilized in accordance with any scheme which the Central Government may, by notification in the Official Gazette frame in this behalf.

Sub-s. (4) is attracted only to a case where the sale consideration is not utilized either for purchase or for construction of a residential house. It has no application to a ease where the assessee invests the sale consideration derived from the transfer either in purchasing the property or constructing the residential house within the period stipulated in s. 54F(1). The proviso to s. 54F puts an embargo on the application of s. 54F to cases which are mentioned in the said proviso. That is to be eligible' for the benefit under s. 54F(1) the assessee should not be owning more than one residential house other than the new asset acquired or he should not purchase any residential house other than the new asset within a period of one year after the date of transfer of residential asset or construct any residential house other than the new asset within a period of three years after the date of transfer of the residential asset. In the entire scheme there is no prohibition for the assessee putting up construction out of sale consideration received by such transfer of a site which is owned by him as is clear from the language used. It is open for the assessee to put up a residential construction or to purchase a residential house. It is not the requirement of law that he should purchase a residential site and then put it in construction. Therefore, in the instant case admittedly the assessee has purchased a vacant site on 31st March. 2001. He sold the

original asset on 27th Aug., 2003 on which date he was already owning a site. In fact even before sale of the original asset he had started construction on such site by availing loan from the bank. In terms of s. 54F(1) all investments made in the construction of the residential house of the said site within a period of one year prior to 27th Aug., 2003 would be eligible for exemption under s. 54F(1). Similarly, all investments in the said construction after 27th Aug., 2003 within a period of three years there from is also eligible for exemption. Therefore, the argument that such investment in putting up a residential construction cannot be made on a site owned by him to be eligible for exemption is without any substance. Both the appellate authorities have rightly extended the benefit to the assessee and there is no error committed by them which calls for interference.

5. Re. Question No. 2

As is clear from sub-s. (4) in the event of the assessee not investing the capital gains either in purchasing the residential house or in constructing a residential house within the period stipulated in s. 54F(1), if the assessee wants the benefit of s. 54F, then he should deposit the said capital gains in an account which is duly notified by the Central Government. In other words, if he want of claim exemption from payment of income-tax by retaining the cash, then the said amount is to be invested in the said account. If the intention is not to retain cash but to invest in construction or any purchase of the property and if such investment is made within the period stipulated therein, then s. 54F(4) is not at all attracted and therefore, the contention that the assessee has not deposited the amount in the bank account as stipulated and therefore, he is not entitled to the benefit even though he has invested the money in construction is also not correct',

We are therefore of the opinion that assessee was eligible for claiming exemption u/s.54F of the Act for -the full amount utilized by it for construction of a new residential house within three year period allowed u/s54F(1) of the Act. However, whether assessee had completed the residential house within the said period and how much was invested by the assessee within the said period for such residential house, requires verification by the Id. Assessing Officer. We therefore set aside the orders of the authorities below and remit the issue back to the file, of the Id. Assessing Officer for the limited purpose of verifying the quantum of investment made by the assessee for construction of the new residential house within the period mentioned in Sec.54F(1) of the Act and allow such deduction, if the construction of the house was completed within a said period."

12. In the instant case, there is no dispute that the assessee has

completed the construction of the house within 3 years from the date of sale of the assets. The assessee also furnished evidence with regard to the completion of house from Bangalore Mahanagar Palike letter dated 25.1.2014 extracted above. The assessee also furnished the evidence from the contractor regarding completion and handing over of the house to the assessee on 31.1.2013. Since the facts are identical, respectfully following the decisions of Hon'ble Karnataka High Court in K. Rama Chandra Rao (supra) and the decision of coordinate bench in the case of Smt. M.K. Vithya (supra) we hold that assessee is entitled for deduction u/s 54F of the Act, accordingly, we uphold the order of the Ld.CIT(A) and dismiss the appeal of the revenue.

13. In the result, the appeal filed by the revenue is dismissed.

The above order was pronounced in the open court on 30th May'18.

Sd/-
(वी. दुर्गराव)
(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

विशाखापटणम /Visakhapatnam:

दिनांक /Dated : 30.05.2018

VG/SPS

Sd/-
(डि.एस. सुन्दर सिंह)
(D.S. SUNDER SINGH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

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

1. अपीलार्थी / The Appellant – The ITO, Ward-2(3), Vijayawada
2. प्रत्यार्थी / The Respondent – Sri Tummala Venkata Suresh Babu, (HUF), 54-20-9/8, Timmarasu Street, Bharathi Nagar, Vijayawada-520 008.
3. आयकर आयुक्त / The Pr. CIT, Vijayawada
4. आयकर आयुक्त (अपील) / The CIT (A), Vijayawada
5. विभागीय प्रतिनिधि, आय कर अपीलीय अधिकरण, विशाखापटणम/ DR, ITAT, Visakhapatnam
6. गार्ड फ़ाईल / Guard file

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आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, VISAKHAPATNAM