

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

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

आयकर अपील सं./ITA No. 506/JP/2016
निर्धारण वर्ष / Assessment Year : 2007-08

Income Tax Officer, Ward-3(1), Jaipur.	बनाम Vs.	Satya Narayan Sharma, Kanak Pura, Sirsi Road, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: BFGPS 9146 P		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

प्रत्याक्षेपण / C.O. No. 08/JP/2017
(Arising out of आयकर अपील सं./ITA No. 506/JP/2016)
निर्धारण वर्ष / Assessment Year 2007-08

Satya Narayan Sharma, Kanak Pura, Sirsi Road, Jaipur.	बनाम Vs.	Income Tax Officer, Ward-3(1), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: BFGPS 9146 P		
प्रत्याक्षेपक / Objector		प्रत्यर्थी / Respondent

राजस्व की ओर से / Revenue by : Smt. Seema Meena (JCIT)
निर्धारिती की ओर से / Assessee by : Shri Mukesh Khandelwal (CA)

सुनवाई की तारीख / Date of Hearing : 24/04/2018
उदघोषणा की तारीख / Date of Pronouncement : 17/05/2018

आदेश / ORDER

PER: BHAGCHAND, A.M.

The appeal by revenue and cross objection by assessee arise from the order dated 05/02/2016 of Ld. CIT (A)-I, Jaipur pertaining to the A.Y. 2007-08.

2. The assessee has not filed his return of income. Subsequently, proceedings U/s 147 of the Income Tax Act, 1961 (in short the Act) was initiated and the assessment was completed U/s 147/143(3) of the Act determining total income of Rs. 1,76,15,470/- on 18/03/2015.

3. The assessee preferred appeal before the Id. CIT(A). The Id. CIT(A) has granted part relief on certain issues. Now the revenue is in appeal and the assessee is in C.O. before the ITAT by taking following grounds of appeal:

Grounds in Revenue's Appeal.

- “1. “Whether on the facts and in the circumstances of the case and in law, the Id. CIT(A) has erred in directing the AO to re-compute the Long Term Capital Gain holding that the assessee is entitled for deduction u/s 54F in respect of full value of consideration received by the assessee and not the value taken by the sub registrar for the purposes of stamp duty.”
2. “Whether on the facts and in the circumstances of the case and in law, the Id. CIT(A) has erred in allowing relief in respect of addition made by the A.O. on account of unexplained bank deposits on the basis of additional evidences, which were never submitted before the A.O. despite providing various opportunities by the A.O.
3. “Whether on the facts and in the circumstances of the case and in law, the Id. CIT(A) has erred in allowing relief in respect of addition made by the A.O. on account of unexplained bank deposits on the basis of additional evidences, which were admitted without satisfying the conditions mentioned in Rule 46A of the IT Rules 1962.”

Grounds in assessee's Cross Objection

- “1. That under the facts and circumstances of the case, the Id. CIT(A) has erred in sustaining the action of the A.O. in treating the lands sold by the appellant as capital assets in place of agricultural lands.
2. That the assessee craves leave to add, amend, alter, withdraw any of the grounds of appeal before the hearing.”

4. In the ground No. 1 of revenue's appeal the issue involved is directing the Assessing Officer to recompute the long term capital gain holding that the assessee is entitled for deduction U/s 54F of the Act. The Id. CIT(A) has dealt the issue by holding as under:

3.4.2 Determination

- (i) I have duly perused the submissions of the appellant, assessment order and the material placed on record. During the year under consideration, the appellant had made an investment of Rs. 1,07,80,700/- in purchase of a new residential house property and claimed deduction u/s 54F of the Act. However, the AO allowed only 2/3rd portion of the amount invested for acquisition of residential house by observing that property purchased by the appellant was having a total constructed area of 1868.89 Sq. ft., out of which 1246.41 sq. ft. pertained to residential portion and remaining 622.48 sq. ft. was for the shops which were constructed on the said land by the seller thereof. Consequently, the AO allowed deduction of Rs. 71,87,133/- i.e. 2/3rd of Rs. 1,07,80,700/- u/s 54F of the Act.
- (ii) During the appellate proceedings, it was submitted by the appellant that approach adopted by the AO is without any basis as there is no such mandate given in the Income Tax Act, 1961 and the AO ignored the fact that the shops were constructed illegally.

- (iii) I have considered the above submission of the appellant and observed that exemption u/s 54F of the Act is provided for purchase of a residential house only. In the instant case under consideration only 2/3rd portion of the house property was a residential house and 1 /3rd portion was commercial portion. Therefore, I do not find any infirmity in the order of the AO in this regard. Hence, it is held that the AO was justified in restricting the exemption u/s 54F of the Act to the tune of Rs. 71,87,133/-.

Exemption u/s 54F viz a viz 50C

- (iv) It is noted from the assessment order that the AO has allowed exemption of Rs. 66,93,873/- u/s 54F on purchase of residential house property by treating the sale consideration at Rs. 1,00,50,000/-, the share of the appellant on the basis of value adopted by the Sub-Registrar for the purpose of stamp duty. It was the contention of the appellant that it had received only a sum of Rs. 70,00,000 by selling land which was valued by the registering authority at Rs. 1,00,50,000 and it had invested Rs. 1,07,80,700/- for acquiring residential house and thus the appellant had invested more than the sum received by it and hence its whole capital gain on said land is liable to be reduced to NIL. It placed reliance on the case of Gyan Chand Batra decided by the Hon'ble ITAT, Jaipur Bench, Jaipur (133 TTJ 482) in the cases of CIT V/S Smt. Nilofer Singh (2009) 221 CTR (Del.) 277, CIT V/S Ace Builders (P) Ltd. (2005) 195 CTR (Bom.) and CIT V/S Assam Petroleum Ind. (P) Ltd (2003) 185 CTR (Gau.) 71. It was submitted by the appellant that the provisions of section 54F(I)(a) says that if the cost of the new asset is not less than the net consideration received in respect of the original asset, the whole of such capital gain shall not be charged u/s 45, meaning thereby that if the assessee spends the whole consideration of asset sold for acquiring new asset, no capital gain can be charged

u/s 45 and for this purpose provisions of section 50C cannot be substituted for the amount of consideration. If the deemed consideration as envisaged in section 50C is applied for interpreting the provisions of section 54F, it shall become redundant for the persons in whose case the value adopted by registering authority is more than the agreed consideration. In all the above cases it has been held that an assessee is not expected to make investment of amount more than the consideration received by him from sale of an asset. In the instant case, the appellant has utilized amount more than the consideration received by him and hence he is entitled for complete exemption u/s 54F and no capital gain tax can be charged.

- (v) I have duly considered the submissions of the appellant and found merit in it. It may be mentioned that in a recent decision in the case of Nand Lal Sharna Vs ITO [2015] 61 taxmann.com 271 (Jaipur- Trib.), it was held by their lordship that:

*“13. Apropos ground No. 2(b), the Hon’ble Delhi High Court in the case of Smt. Nilofer I. Singh (supra) has categorically held that mode of computation of capital gain is statutorily defined under section 48 of the Act which uses the words actual cost of "consideration" and not the deemed cost of consideration under section 50C. We find merit in the arguments of the learned authorized representative that section 50C is a deeming fiction by which stamp duty value of the asset sold is to be substituted for actual consideration. This being purely a fiction, its scope is limited to section 50C only and cannot be enlarged without a specific reference. In the absence of any enabling statutory provision, a fiction cannot be imported in other section. **This view has been squarely adopted by the Hon’ble Delhi High Court in the case of Smt. Nilofer I. Singh (supra) and followed it by this Income-tax Appellate Tribunal Bench in the case of Gyan Chand Batra (supra). Respectfully following the same, we hold that while computing exemption under section 54, the actual sale consideration is to be taken into consideration and not the stamp duty valuation under section 50C. Thus, the***

assessee's claim of exemption as made in the return of income as raised in ground No. 2 of the assessee is allowed."

(vi) In view of the recent decision of Hon'ble ITAT, Jaipur as reproduced above, it is held that the appellant is entitled for deduction u/s 54F in respect of full value of consideration received by the appellant and not the value taken by the sub registrar for the purposes of stamp duty. Therefore, the AO is directed to re-compute the long term capital gain accordingly by considering Rs. 71,87,133/- as investment in the residential house property as discussed earlier in this order.

(vii) It may be mentioned that in grounds of appeal, both the section 54B and 54F are mentioned, however, in its written submission, it was clarified by the AR that the issue under section 54F is relating to only section 54F and not to section 54B of the Act.

5. Now the revenue is in appeal before the ITAT. The Id. DR has vehemently supported the order of the Assessing Officer.

6. On the other hand, the Id AR of the assessee has reiterated the arguments as made before the Id. CIT(A). He has further submitted as under:

The department has challenged the action of the Id. CIT (A) in allowing deduction u/s 54F by following the judgement of the Hon`ble Jaipur Bench of ITAT in the case of Gyan Chand Batra. As per department the Id. CIT(A) was required to allow the deduction u/s 54F by taking the consideration as per valuation done by the registering authority and not by taking the consideration received by the appellant. The judgement of this Hon`ble Bench has been applied correctly by the Id. CIT (A) as in this order it has been made very clear by the Hon`ble Bench that provisions of section 50C has a restrictive meaning only for the purpose of section 48

and not for other sections. Section 54F (1)(a) says that if the cost of new asset is not less than net consideration in respect of original assets, the whole of such capital gain shall not be charged u/s 45 of the Income Tax Act, 1961. Further in explanation the term net consideration has been defined to be the amount received or accruing as a result of the transfer of the capital asset. Therefore this provision is unambiguous and has been correctly accepted in the case of Gyan Chand Batra. Further reliance is made on the cases of Smt. Nilofer Singh (2009) (221 CTR 277 – Del.), CIT v/s Ace Builders P Ltd. (2005) (195 CTR 1 – Mumbai) and CIT v/s Assam Petroleum Industries P Ltd. (2003) (185 CTR 71 – Gauhati). Therefore the departmental appeal on this issue is required to be rejected.

7. The Bench have heard both the sides on this issue. We have also considered the written submissions made by the Id AR of the assessee and also gone through the case laws relied upon. The facts recorded in the Id. CIT(A)'s order were not controverted by the Id. DR. The Id. CIT(A) has granted relief relying on the decision in the case of Gyan Chand Batra. The facts of the assessee's case are similar to the facts of Gyan Chand Batra, therefore, respectfully the same, we sustain the order of the Id. CIT(A) on this issue.

8. Grounds No. 2 and 3 of the revenue's appeal are interlinked and are against allowing relief on account of unexplained cash bank deposits. The Id. CIT(A) has dealt this issue by holding as under:

"3.5.2 Determination

- (i) I have duly considered the submissions of the appellant, assessment order and the material placed on record. The AO made addition of Rs. 1,48,50,000/- to the income of the appellant on account of unexplained credits in the bank account of the appellant as per the following detail:

Date	Amount
16.03.2007	Rs. 55 Lac
30.05.2006	Rs. 45 Lac
10.06.2006	Rs. 45 Lac
25.07.2006	Rs. 3.5 Lac

Each of the above additions are being adjudicated separately as under:

Credit entry of Rs. 55 lac on 16.03.2007

- (ii) Regarding credit entry of Rs. 55 lac on 16.03.2007, it was submitted that the appellant had received a sum of Rs. 55 lac from M/s. Megha Colonisers as advance against sale of its agricultural land which was registered on 19.05.2007 and as per the said sale deed at page 4, it has been stated that the appellant had received said sum through cheque No. 967802 dated 14.03.2007 drawn on bank of Baroda and this cheque was credited in its bank account with Oriental Bank of Commerce on 16.03.2007. It also filed confirmation from M/s. Megha Colonizers in this regard.
- (iii) I have duly considered the above contention of the appellant and found merit in it. It is evident from the sale deed dated 19.05.2007, executed by the appellant along with his three brothers in favour of M/s Megha Colonisers that cheque No. 967802 dated 14.03.2007 amounting to Rs. 55 Lac was provided by M/s Megha Colonizers to the appellant and the same was credited into the OBC bank account of the appellant on 16.03.2007. Further, the appellant has also filed a confirmation from M/s Megha Colonisers in this regard. Therefore, looking to the totality of facts and circumstances, the credit entry of Rs. 55 Lac in the bank account of the appellant stands explained.

Credit entry of Rs. 45 lac each on 30.05.2006 and 10.06.2006

- (iv) During appellate proceedings, it was submitted that the appellant had sold his land situated at village Kanakpura for Rs. 90,00,000 to one M/s Megha Coloniser vide sale deed dated 16/03/2006 (along with his three brothers for a total consideration of Rs. 3.60 Crore). The buyer had issued cheques No. 688128 and 688129 dated 15.04.2006 in favour of the appellant. The said cheques were deposited by the appellant in his bank account with Jaipur Thar Gramin Bank but the same were bounced. Subsequently, M/s Megha Colonizers issued two fresh cheque of Rs. 45,00,000 each and the same were credited in its bank account with Oriental bank of Commerce.
- (v) I have duly considered the above submission of the appellant," the copy of the bank account No. 1005031 of the appellant with Jaipur Thar Gramin Bank, Jhotwara Branch and it is observed that there were six credit and contra entries of Rs. 45 Lac each from 26/04/2006 to 30.05.2006. In another bank account No. 09972011019078 of the appellant with OBC, Chitrakoot, Jaipur, the amounts of Rs. 45 Lac each were credited on 30.05.2006 and 10.06.2006. The appellant has also filed a confirmation of account from M/s. Megha Coloniser wherein this party has admitted that there was an outstanding balance of Rs. 90,00,000 to the appellant as at starting of this relevant previous year and these transactions are appearing thereon. Therefore, the above entries of Rs. 45 Lac each credited in the bank account of the appellant on 30.05.2006 and 10.06.2006 stands explained.

Credit entry of Rs. 3.5 lac on 25.07.2006

- (vi) During appellate proceedings, it was submitted by the appellant that the cheque of Rs. 3.5 Lac credited in his bank account with OBC on 25.07.2006 was received by it from M/s. Kanak Vrindavan Township P

Ltd. against refund of booking made by the appellant on 03.01.2006. In support of its contention the appellant filed a confirmation from M/s Kanak Vrindavan Township Pvt. Ltd.

(vii) I have duly considered the above contention of the appellant and found merit in it. It is noted from the confirmed copy of account of the appellant by Kanak Vrindavan Townhsip P Ltd. that there was an opening balance of Rs. 3.5 Lac as on 01.04.2006 which was refunded to the appellant on 25.07.2006. The appellant made booking on 03.01.2006. On a perusal of the bank account of the appellant with Jaipur Thar Gramin Bank, it is observed that cheque No. 82461 of Rs. 3.5 Lac was debited in the said bank account on 04/01/2006 and a sum of Rs. 3.5 Lac was credited in the saving bank account of the appellant with OBC on 25.07.2006. Therefore, looking to the totality of facts and circumstances, the credit entry of Rs. 3.5 Lac in the bank account of the appellant stands explained.

(viii) In view of the above discussion, it is held that there was no justification for making the addition of Rs. 1,48,50,000/- as unexplained credits in the bank account of the appellant to the total income and thus the same cannot be sustained, hence deleted.”

8. Now the revenue is in appeal before the ITAT. The Id. DR has vehemently supported the order of the Assessing Officer.

9. On the other hand, the Id AR of the assessee has reiterated the arguments as made before the Id. CIT(A). He has further submitted as under:

This comprises of deposit of four cheques v.z for Rs. 55,00,000, Rs. 45,00,000, Rs. 45,00,000 and Rs. 3,50,000. Out of these cheques

amounts of Rs. 55,00,000, Rs. 45,00,000 and Rs. 45,00,000 were received from M/s. Megha Colonizers against property deal and a sum of Rs. 3,50,000 was received from M/s. Kanak Vrindavan Township P Ltd. against refund of advance given by the appellant for booking of some property and for this purpose the appellant had submitted confirmation of M/s. Megha Colonizers and M/s. Kanak Vrindavan Township P Ltd., sale deed dated 16.03.2006 and 19.05.2007 of property sold to Megha Colonizers with a request to admit the same for disposal of appeal.

The Id. CIT (A) sent all these documents to the Id. AO for his comments and the Id. AO sent his remand report vide his letter dated 29.12.2015 (which has been reproduced by the Id. CIT (A) in his order at page 4 – 7) wherein he contested for non admission of the additional documents. After perusal of all such documents and report of the Id. AO the Id. CIT (A) deleted the addition of Rs. 1,48,50,000 made by the Id. AO on account of unexplained deposits in bank account through cheques. For this purpose the Id. CIT (A) has made thorough examination of the bank account of the appellant, documents and submissions of the appellant on this issue. The observations of the Id. CIT (A) are at page 24 to 27. The Id. CIT (A) gave an opportunity to the Id. AO before admitting these new evidences and called for his report. Therefore he followed the complete procedure before admitting the fresh evidence. He has given a reasoned order on the issue of admission of fresh evidences. His observations thereon are at page no. 9-10 of his order. Otherwise also it is submitted that the CIT (A) has coterminous powers with that of AO and hence he is very much within his powers to consider some vital documents for proper disposal of appeal. Section 250(4) empowers the CIT (A) to call for documents which are considered to be vital and in such case there is no need to call for report of the Id. AO. The Mumbai High Court in the case of Smt.

Prabhavati S Shas` s case (1998) (231 ITR 1) also held that CIT (A) should exercise his powers to examine all documents produced before him as he is exercising quasi judicial powers. Therefore the department`s ground on this issue is without any basis and deserves to be dismissed.

The Id. AR has further submitted that this is repetition of ground no. 2 only wherein the department is challenging the action of the Id. CIT (A) in admitting fresh evidences for allowing relief of Rs. 1,48,50,000 being unexplained cheque deposit in bank account. The Id. CIT (A) has admitted all these fresh evidences in the interest of justice for which he is empowered also u/s 250(4) of the Income tax Act, 1961 and hence the departmental appeal on this ground deserves to be dismissed. The appellant further relies on the submissions made for ground no. 2 as mentioned hereinabove. Therefore the department`s ground on this issue is without any basis and deserves to be dismissed.

10. The Bench have heard both the sides on this issue. After hearing, we find that the amount which was deposited in the assessee`s bank account was received by the assessee from M/s Megha Colionizers against the property deal and Rs. 3.50 lacs was received from M/s Kanak Vrindavan Township Pvt. Ltd. is against the refund of advance given by the assessee for booking of the property. The confirmation from both these parties were filed by the assessee, which was duly admitted by the Id. CIT(A). After considering all relevant facts and case laws relied upon, we find no material which could controvert the findings

recorded by the Id. CIT(A), therefore, we sustain the order of the Id. CIT(A) on this issue.

11. In the ground No. 1 of the assessee's C.O., the involved is sustaining the action of the Assessing Officer in treating the lands sold by the assessee as capital asset in place of agricultural land. The Id. CIT(A) has dealt this issue by holding as under:

3.2. Determination:

(i) *I have duly considered the submissions of the appellant, assessment order and the material placed on record. The brief facts of the case are that during the year under consideration, the appellant had sold two agricultural lands along with his three brothers as under:*

<i>Details of Land</i>	<i>Date</i>	<i>Name of Sellers</i>	<i>Consideration</i>	<i>Share of Appellant</i>	<i>Valuation for stamp duty by Sub-Registrar</i>
<i>Village Kanakpura 20 Bigha 10 Biswa</i>	<i>03.10.2006</i>	<i>Roop Narayan, Radhey Shyam, Hansraj, Satya Narayan</i>	<i>4.0 Crore</i>	<i>Rs. 1 Crore</i>	<i>Rs. 4 Crore</i>
<i>Village Kanakpura 19 Bigha 16 Biswa</i>	<i>26.02.2007</i>	<i>Roop Narayan, Radhey Shyam, Hansraj, Satya Narayan</i>	<i>2.80 Crore</i>	<i>Rs. 70 Lac</i>	<i>4.02 Crore</i>

(ii) *During assessment proceedings, it was claimed by the appellant that the lands sold during the year under consideration were not capital assets in view of provisions of section 2(14) of the Act and thus no capital gain can be assessed thereof. However, the AO treated the lands under consideration as capital assets.*

- (ii) *During appellate proceedings, it was submitted by the appellant that the lands sold during the year under consideration were being used for agricultural purposes and situated beyond 8 Kms. from the local municipality limits and hence were outside the purview of capital assets in terms of provisions of section 2(14) of the Income Tax Act, 1961. It was the contention of the appellant that for determining whether an agricultural land was a capital asset or not, the distance of the land from the municipal limits was to be seen as on 06th January 1994, the day on which notification no. 9447 was issued by the CBDT and the population of Kanakpura village was also less than 10000. In support of its claim, it placed reliance on some judicial pronouncements. It was the contention of the appellant that since, the agricultural lands under consideration were not capital asset, therefore it was not liable for capital gains tax on transfer of such lands.*
- (iv) *I have duly considered the case laws relied upon by the appellant and found them to be distinguishable on facts. It may be mentioned that in the case of Smt. (Dr.) Subha Tripathi as relied upon by the AR, the matter has been set aside by the Hon'ble ITAT to the file of AO to examine the issue in the light of Apex Court decision in the case of Sarifabibi Mohmed and Others Vs CIT 204 ITR 631 (SC) and CIT Vs Raja Benoy Kumar Suhas Roy 32 ITR 466. It is noted from the assessment order that the issue has been examined by the AO in detail thereof and the AO has also examined the matter in view of the decision of Hon'ble Apex Court in the case of Sharifabibi 204 ITR 631 (SC) and came to the conclusion that the lands under consideration were capital assets. It is pertinent to mention here that the appellant has not brought on record any material which may even indicate that lands were beyond 8 Kms. of municipality as on 06.01.1994 and the population of Kanakpura Village was less than 10,000 on the said date of the notification.*

- (v) *In view of the above discussion, I agree with the findings of the AO as detailed in the assessment order of AO in this regard and I do not find any infirmity in the order of AO that the agriculture lands under consideration were capital assets and accordingly, it is held that the AO was justified in treating the agriculture lands sold by the appellant during the year under consideration as capital assets and thus the gain on transfer of such lands is liable for capital gains tax. Hence, this ground of appeal is rejected.”*

12. While pleading on behalf of the assessee, the Id AR has submitted as under:

In the cases of Smt. Subha Tripathi v/s DCIT (58 SOT 139) and Shri Satya Dev Sharma v/s ITO, 5(2), Jaipur (ITA No. 25/JP/2010) order dated 30/01/2014 this Hon'ble Bench has held that the status of the land is to be seen on 06/01/1994 and not on the date of sale. The land sold by the assessee was not a capital asset as on 06/01/1994 i.e. 23 years back, when Jaipur used to be a very small city and no municipalities were probably there. Further the same theory was accepted by this Hon'ble Bench in the case of Dinesh Kumar Jain v/s ITO, Ward 6(1), Jaipur (ITA No. 372/JP/2015) - order dated 01/12/2016 also. Therefore action of the Id. AO and sustained by CIT (A) in treating the lands sold as capital assets may kindly be quashed.

13. On the other hand, the Id DR has relied on the orders of the authorities below.

14. The Bench have heard both the sides on this issue and we find that there is no merit in this ground of assessee's C.O., hence we sustain the order of the Id. CIT(A) on this issue.

18. In the result, both appeal of the revenue and the C.O. of the assessee are dismissed.

Order pronounced in the open court on 17/05/2018.

Sd/-
(विजय पाल राव)
(VIJAY PAL RAO)
न्यायिक सदस्य / Judicial Member
जयपुर / Jaipur
दिनांक / Dated:- 17th May, 2018

Sd/-
(भागचंद)
(BHAGCHAND)
लेखा सदस्य / Accountant Member

*Ranjan

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

1. अपीलार्थी / The Appellant- The ITO, Ward-3(1), Jaipur.
2. प्रत्यर्थी / The Respondent- Shri Satya Narayan Sharma, Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 506/JP/2016 & C.O. 08/JP/2017)
आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar