

IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE  
Before Shri Kul Bharat, Hon'ble Judicial Member and  
Shri Manish Borad, Hon'ble Accountant Member

ITA Nos. 262/Ind/2008, 413/Ind/2007 & 263/Ind/2008  
A.Ys. 2002-03, 2003-04 & 2004-05

M/s Neo Sack Limited  
Indore :: Appellant  
Vs

ACIT, 4(2)  
Indore :: Respondent

ITA Nos.574/Ind/2002, 682/Ind/2003, 683/Ind/2003 & 395/Ind/2007  
A.Ys. 1997-98, 1998-99, 1999-2000 & 2003-04

ACIT 4(2)  
Indore :: Appellant  
Vs

M/s Neo Sack Limited  
Indore :: Respondent

CO Nos. 75 & 76/Ind/2009  
Arising out of ITA Nos. 682 & 683/Ind/2003

M/s Neo Sack Limited  
Indore :: Objector

Vs

ACIT 4(2)  
Indore :: Respondent

Revenue by	Shri H.P. Meena
Assessee by	None
Date of hearing	31.5.2018
Date of pronouncement	27.6.2018

## O R D E R

### PER BENCH

The assessee has filed the appeals for the assessment years 2002-03, 2003-04 and 2004, whereas the revenue has filed the appeals for the assessment years 1997-98, 1998-99, 1999-2000 & 2003-04 and the assessee has also filed the cross objections arising out of revenue's appeal nos. 682 & 683/Ind/2003 for the assessment years 1998-99 and 1999-2000. At the time of hearing, there was no representation on behalf of the assessee in spite of notices having been sent through the learned Senior Departmental Representative. We accordingly proceeded to hear these appeals and cross objections with the assistance of the ld. Departmental Representative.

2. Since identical issues are involved, these appeals were heard together and are being disposed of by this consolidated order for the sake of convenience.

3. We would first like to deal with the assessee's appeal in ITA No. 413/Ind/2007 and CO Nos. 75 & 76/Ind/2009 for the assessment years 2003-04, 1998-99 and 1999-2000.

4. We find from record that ITA No. 413/Ind/2007 is barred by limitation by 5 days whereas CO Nos. 75 & 76/Ind/2009 are barred by 6 years and 3 days.

5. In respect of ITA Nos. 413/Ind/2007 the learned counsel for the assessee vide letter dated July 7, 2007 has prayed for condonation of delay on the ground that *“The said appeal was to be filed latest by Monday 18<sup>th</sup> June, 2007, however while the filing other the papers it came to notice of Staff that the said appeal remained to be filed in time. On coming to know of this fact, the appeal was immediately filed on Thursday the 21<sup>st</sup> June, 2007. It was because of these reasons that there was small delay in filing the appeal.”* So far as CO Nos. 75 & 76/Ind/2009 are concerned, we find that the assessee vide letter dated nil has prayed for condonation of delay on the ground that *“Since divergent views were prevailing regarding retrospective effect of deletion of second proviso to section 43B and the fact that substantial relief had been allowed to the assessee by the ld. CIT(A) on other counts, the company felt it reasonable not to file an appeal agitating the said disallowances maintained by CIT(A)”*.

6. Before us, the learned DR while opposing the applications filed by the assessee for condonation of delay, strongly submitted that under the Limitation Act, for condonation of delay, each day's delay has to be explained, which the assessee has utterly failed to do and as such the appeal and the Cross Objections filed by the assessee deserve summary dismissal in view of Limitation Act.

7. We have heard the learned Departmental Representative and perused the material available available on record. The Hon'ble Supreme Court in a decision in Balwant Singh (Dead) v. Jagdish Singh & Ors., Civil Appeal No. 1166 of 2008 dated 8<sup>th</sup> July, 2010 had the occasion to deal with the concept of 'condonation of delay' and 'sufficient cause' as contained in the Limitation Act. The Supreme Court, while dealing with various authorities on the subject,

has culled out principles, which are reproduced hereunder :-

*15. We feel that it would be useful to make a reference to the judgment of this Court in Perumon Bhagvathy Devaswom (supra). In this case, the Court, after discussing a number of judgments of this Court as well as that of the High Courts, enunciated the principles which need to be kept in mind while dealing with applications filed under the provisions of Order 22, CPC along with an application under Section 5, Limitation Act for condonation of delay in filing the application for bringing the legal representatives on record. In paragraph 13 of the judgment, the Court held as under:-*

*“13 (i) The words “sufficient cause for not making the application within the period of limitation” should be understood and applied in a reasonable, pragmatic, practical and liberal manner, depending upon the facts and circumstances of the case, and the type of case. The words ‘sufficient cause’ in Section 5 of the Limitation Act should receive a liberal construction so as to advance substantial justice, when the delay is not on account of any dilatory tactics, want of bona fides, deliberate inaction or negligence on the part of the appellant.”*

*(ii) In considering the reasons for condonation of delay, the courts are more liberal with reference to applications for setting aside abatement, than other cases. While the court will have to keep in view that a valuable right accrues to the legal representatives of the deceased respondent when the appeal abates, it will not punish an appellant with foreclosure of the appeal, for unintended lapses. The courts tend to set aside abatement and decided the matter on merits. The courts tend to set aside abatement and decide the matter on merits, rather than terminate the appeal on the ground of abatement.*

*(iii) The decisive factor in condonation of delay, is not the length of delay, but sufficiency of a satisfactory explanation.*

*(iv) The extent or degree of leniency to be shown by a court depends on the nature of application and facts and circumstances of the case. For example, courts view delays in making applications in a pending appeal more leniently than delays in the institution of an appeal. The courts view applications relating to lawyer's lapses more leniently than applications relating to litigant's lapses. The classic example is the difference in approach of courts to applications for condonation of delay in filing an appeal and applications for condonation of delay in re-filing the appeal after rectification of defects.*

*(v) Want of "diligence" or "inaction" can be attributed to an appellant only when something required to be done by him, is not done. When nothing is required to be done, courts do not expect the appellant to be diligent. Where an appeal is admitted by the High Court and is not expected to be listed for final hearing for a few years, an appellant is not expected to visit the court or his lawyer every few weeks to ascertain the position nor keep checking whether the contesting respondent is alive. He merely awaits the call or information from his counsel about the listing of the appeal.*

*We may also notice here that this judgment had been followed with approval by an equi-bench of this Court in the case of [Katari Suryanarayana](#) (supra)*

*16. Above are the principles which should control the exercise of judicial discretion vested in the Court under these provisions. The explained delay should be clearly understood in contradistinction to inordinate unexplained delay. Delay is just one of the ingredients which has to be considered by the Court. In addition to this, the Court must also take into account the conduct of the parties, bona fide reasons for condonation of delay and whether such delay could easily be avoided by the applicant acting with normal care and*

*caution. The statutory provisions mandate that applications for condonation of delay and applications belatedly filed beyond the prescribed period of limitation for bringing the legal representatives on record, should be rejected unless sufficient cause is shown for condonation of delay. The larger benches as well as equi-benches of this Court have consistently followed these principles and have either allowed or declined to condone the delay in filing such applications. Thus, it is the requirement of law that these applications cannot be allowed as a matter of right and even in a routine manner. An applicant must essentially satisfy the above stated ingredients; then alone the Court would be inclined to condone the delay in the filing of such applications.”*

8. The law on the issue can be summarised to the effect that where a case has been presented in the court beyond limitation, the applicant has to explain the court as to what was the “sufficient cause” which means an adequate and enough reason which prevented him to approach the court within limitation. In case a party is found to be negligent, or for want of bonafide on his part in the facts and circumstances of the case, or found to have not acted diligently or remained inactive, there cannot be a justified ground to condone the delay. No court could be justified in

condoning such an inordinate delay by imposing any condition whatsoever. The application is to be decided only within the parameters laid down by this court in regard to the condonation of delay.

9. Section 5 of the Limitation Act deals with condonation of delay in case of appeal. Since the limitation period for appeals is very short, this section is then introduced to meet the end of justice such that the purpose of justice is not defeated merely because there is “sufficient cause” is present due to which an appeal was not preferred. This section extends the limitation period. The word “sufficient cause” is an important phrase in this section. Since the section is not a matter of right for the party who pleads the condonation but it depends on the discretion of the Court. The Court must be satisfied that the delay is caused due to a genuine reason. It is sufficiency of the cause which counts and not length of delay.

10. In view of the above legal position and the pronouncements, we find that the cause shown by the assessee in the applications filed before the Tribunal for condonation of delay is not a reasonable and sufficient cause for condonation of the delay. We, therefore, dismiss ITA No. 413/Ind/20107 and CO Nos. 75 & 76/Ind/2009 being barred by limitation. Even otherwise none is appearing on behalf of the assessee and the appeals and cross objections are even otherwise liable to be dismissed for non-prosecution.

11. Now we would like to deal with ITA Nos. 262/Ind/2008 and 263/Ind/2008 filed by the assessee.

12. We find that these appeals were filed by the assessee on 10.8.2008. It is evident from record that the present appeals were fixed for hearing on so many dates but on all the dates, either the assessee or the revenue took adjournment. Finally, this appeal was fixed for 31.5.2018

and the notice for hearing was got served through the office of the learned CIT DR but on this date also there was no representation on behalf of the assessee despite notice. This conduct of the assessee shows that the assessee is not interested in pursuing its appeals, therefore, it cannot be kept pending for adjudication for indefinite period. It was the duty of the assessee to make necessary arrangements for effective representation on the appointed date. Mere filing of appeal is not enough, rather it requires effective persuasion also.

13. In view of these facts, we are of the view that both the appeals of the assessee are liable for dismissal. Our view is supported by the following judicial pronouncements:

- i) In the case of CIT v. B.N. Bhattachargee and another, reported in 118 ITR 461 (relevant pages 477 and 478) wherein their Lordships have held that:

“The appeal does not mean merely filing of the appeal but effectively pursuing it.”

- ii) In the case of Estate of late Tukoji Rao Holkar v. CWT, 223 ITR 480 (M.P.) while dismissing the reference made at the instance of the assessee in default made following observation in their order: *“If the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference.”*
- iii) *In the case of CIT v. Multiplan India Ltd., 38 ITD 320 (Del), the appeal filed by the revenue before the Tribunal, which was fixed for hearing. But on the date of hearing, nobody represented the revenue/appellant nor any communication for adjournment was received. There was no communication or information as to why the revenue chose to remain absent on date. The Tribunal on the basis of inherent powers, treated the appeal filed by the revenue as unadmitted in view of the provisions of Rule 19 of the Appellate Tribunal Rules, 1963.*

14. In the result, these two appeals filed by the assessee are dismissed for non-prosecution.

15. Now we take up three appeals by the revenue bearing ITA Nos. 574/Ind/2002, 582/Ind/2003 and 683/Ind/2003.

16. In ITA No. 574/Ind/2002(A.Y. 1997-98) the revenue has challenged the findings of the learned Commissioner of Income Tax (Appeals) on the following grounds :-

“ *On the facts and in the circumstances of the case and in law, the ld. CIT(A) erred in -*

(i) *Deleting to the extent of Rs.11,406/- from the disallowance made by the A.O. at Rs.92,375/- on account of disallowance on DG set earlier claimed to be owned by the assessee and latter contended to be lease hold assets.*

(ii) *Deleting the addition of Rs. 25,17,828/- out of rs. 35,32,152/- made by the A.O. on account of lease*

*rent and installation charges by disallowing the assessee's claim*

- (iii) Deleting the disallowance u/s 80IA to the extent of Rs. 15,85,234/- made by the A.O. not considering the trading loss for computation of eligible profits in the computation of gross total income u/s 80B(5).*
- (iv) Deleting the disallowances of Rs. 13,54,091/- and Rs. 79,896/- made by the A.O. in the matter of computation of eligible income.*
- (v) Deleting the disallowance of Rs. 1,39,56,470/- (Export incentives) made by the A.O. in the matter of computation of eligible income comprised in the gross total income u/s 80B(5) for the purpose of computation u/s 80IA.*
- (vi) Deleting the disallowance of Rs. 12,15,250/- (Interest on term loan) made by the A.O. in the matter of computation of eligible income comprised*

*in the gross total income u/s 80IB(5) for the purpose of computation u/s 80HHC*

- (vii) Deleting the disallowances of Rs.33,53,447/- made by the A.O. in the matter of computation of eligible income comprised in the gross total income u/s 80B(5) for the purpose of computation u/s 80HHC.*
- (viii) Deleting the disallowance of Rs. 2,91,34,000/- (Export incentives) made by the A.O. in the matter of computation of eligible income comprised in the gross total income u/s 80B(5) for the purpose of computation u/s 80HHC*
- (ix) Deleting the disallowance of Rs. 2,91,34,000/- and Rs.90,19,035/- (Export of trading and manufacturing goods against the claim of 90% deduction on the total figure) made by the A.O. in the matter of computation of eligible income*

*comprised in the gross total income u/s 80B(5) for the purpose of computation u/s 80HHC(3); and*

- (x) Deleting the disallowance of Rs. 6,90,797/- and Rs.1,74,878/- made by the A.O. us 43B on account of belated payment of P.F. contribution and ESI contribution.”*

ITA 682/Ind/2003(A.Y.1998-99)

18. In this appeal, the revenue has challenged the findings of the learned Commissioner of Income Tax (Appeals) on the following grounds :-

*“On the facts and in the circumstances of the case, and in law, the ld. learned Commissioner of Income Tax (Appeals) erred –*

- (i) In deleting the addition of Rs.1,42,966/- on account of bad debts.*

- (ii) In restricting the disallowance PF/EPC to Rs.3,68,454/- allowing the relief of Rs.8,00,688/-.*
- (iii) In allowing trading loss of Rs. 37,49,447/- for allowing deduction u/s 80IA*
- (iv) In allowing appeal relating to add of interest on long term loan of Rs. 16,87,712/-.*
- (v) In directing the A.O. to ascertain net income in respect of remaining terms except lease rent and dividend income for allowing deduction u/s 80HHC.*
- (vi) In directing that export incentive of Rs.4,40,95,697/- be excluded from the figure of total turnover while calculating deduction u/s 80HHC.*
- (vii) In allowing Duty Draw Bank excise duty refund will qualifying for deduction u/s 80HHC*

- (viii) *In allowing further relief on following points for excluding the eligible income while calculating deduction u/s 80IA.*
- i) Export incentive Rs.3,33,35,128/-*
  - ii) Sale of advance license of Rs.31,50,910/-*
  - iii) Excise duty refund Rs.1,00,90,309/-*
  - iv) Processing charges Rs.9,48,895/-*
- (ix) *In allowing relief of the point of export incentives of Rs.4,40,95,697/-”.*
- (x) *In allowing relief of the point of export incentives of Rs.4,40,95,676/-*

ITA No. 683/Ind/2003 (A.Y.1999-2000)

21. In this appeal, the revenue has challenged the findings of the learned Commissioner of Income Tax (Appeals) on the following grounds :-

*“On the facts and in the circumstances of the case, and in law, the ld. learned Commissioner of Income Tax (Appeals) erred –*

- (i) In holding that the assessee is entitled to deduction u/s 80IA on the entire eligible industrial income without reducing the export incentives.*
- (ii) In allowing relief under the head interest on term loan of Rs. 29,73,072/- for calculating deduction u/s 80HHC.*
- (iii) In holding that income from business should be considered while giving deduction u/s 80HH”C.*
- (iv) In allowing relief u/s 80HHC(3) as the A.O. had not treated export incentives of Rs. 3,03,30,547/-.*

*(v) In allowing further relief on export incentives of Rs.8,88,47,220/- while allowing deduction u/s 80HHC(3).*

*(vi) In giving relief relating to export turnover at Rs.4,40,03,108/- in respect of duty draw back and excise duty refund.*

16. We have heard the learned DR and perused the material available on record. On going through the grounds raised by the revenue in the abovementioned three appeals, we observe that most of the issues are common. Further from a perusal of the order of the learned Commissioner of Income Tax (Appeals) we find that the issues have been adjudicated in a very general way without giving specific finding. At various places there is a mention about various judgments of the Hon'ble Courts and the Tribunal but the citations are not given in the absence of which it is not possible to find out the judgments. We take for instance

the issue relating to deduction u/s 80HHC(3) of the Act. This issue is common for all the three assessment years. The learned Commissioner of Income Tax (Appeals) in ITA No. 574/Ind/2002 has given the following findings in his appellate order :-

*“10.1 This ground relates to adjustment of loss on export of trading and manufacturing goods against the claim of 90% deduction on total figure of export incentives of Rs.2,91,34,000 + 90,19,035 as per proviso to section 80HHC(3).*

*10.2 This issue stands well settled in favour of the assessee as per various decisions and as accepted by Hon'ble ITAT, Indore Bench in the appeals of the assessee company for the assessment years 1993-94 to 96-97 after detailed discussion. Following the decision of the Hon'ble bench, this claim of the assessee is allowed.”*

Similarly in ITA No. 682/Ind/2003 the learned Commissioner of Income Tax (Appeals) again while dealing with the issue of deduction u/s 80HHC as well as export incentive, has decided the issue with the following observations :-

*“ This ground is against non-exclusion of export incentives of Rs. 4,40,95,697/- utilised by the company for import of raw material from the figure of total turnover.*

*The appellant submitted that as per definition of total turnover given in Explanation (ba) to 80HHC (4B) export incentives as per clauses (iiia) (iiib) & (iiic) of section 28 are to be excluded from total turnover. This view has also been accepted by the Hon'ble ITAT in the appeals of the assessee for the assessment years 1993-94 to 1996-97.”*

Further, in ITA No. 683/Ind2003 the learned Commissioner of Income Tax (Appeals) maintained the same stream of giving following findings while dealing with the issue of deduction u/s 80HHC(3) of the Act :-

“Ground no. 5.4

*This ground is against the A.O. not treating export incentives of Rs.3,03,30,547/- utilised by the company for import of raw material as an item of export incentive as defined u/s 28(iib) and (iic) while allowing deduction sat 90% of the said amount as per proviso to section 80HHC(3).*

*The appellant contended that this issue has been adjudicated upon by Hon'ble ITAT Indore Bench in the appeals of the assessee company for the assessment years 1993-94 to 1996-97 in which after detailed siscussion it held that export incentive utilised by the appellant company for import of raw material duty free was an item of esxport incentive within the meaning of S. 28(iib). 90% of the said amount requires to be considered while allowing deduction under proviso to section 80HHC(3). Following the above dercision of*

*the Hon'ble Indore Bench of ITAT, this claim of the appellant is allowed.*

*Ground no. 5.5*

*This ground is against no separately allowing deduction u/s 80HHC on 90% of total export incentives of Rs. 8,88,47,220/- as per provision of section 80HHC(3). It is submitted that set off of this claim against minus figures in respect of export of manufactured and trading goods is wrong as held by Hon'ble ITAT, Indore Bench in the appellant company's own case in earlier years.*

*This issue stands settled in favour of the assessee as per various decisions and as accepted by Hon'ble ITAT, Indore Bench in the appeals of the assessee company for the assessment years 1993-94 to 96-97 after*

*detailed discussion. Following the decision of the Hon'ble ITAT, this claim of the assessee is allowed.”*

The learned Commissioner of Income Tax (Appeals) in the same fashion has dealt with other grounds also and the details of the facts as well as the basis of deciding the issues is not properly emanating from the appellate order. In some way we can say that the finding of the learned Commissioner of Income Tax (Appeals) is cryptic and does not deal properly with the issues involved so much so that the citations of the judgments relied upon by him have not been given. Further there is none at the assessee's behest to provide us necessary details which can enable us to adjudicate the issues in proper way. We, therefore, in the interest of justice and fair play, direct the learned Commissioner of Income Tax (Appeals) to decide de novo all the issues involved in these three appeals bearing ITA Nos. 574/Ind/2002, 682/Ind/2003 and 683/Ind/2003 after

considering each and every aspect of the matter including the citations of the judgment (if any) and after providing adequate opportunity of hearing should pass an elaborate and speaking order. We order accordingly and allow all the three appeals of the revenue for statistical purposes.

ITA No. 395/Ind/2007 (A.Y. 2003-04)

24. In this appeal the revenue has raised the following grounds :-

- “1. On the facts and in the circumstances of the case, ld. CIT(A) has erred in allowing the relief in respect of belated payment of P.F. Rs.18,38,452/- and ESI Rs.4,42,221/- holding that the said amounts have been paid within the stipulated time u/s 139(1) of the Income tax Act.*
- 2. On the facts and in the circumstances of the case, ld. CIT(A) has erred in applying the amendment to*

*proviso to section 43B made by the Finance Act, 2003 retrospectively inspite of the facts that the amendment was made w.er.f. 1.04.2004.*

3. *On the facts and in the circumstances of the case, ld. CIT(A) has erred in deleting the addition of Rs.4,26,598/- made by the A.O. as interest income being not charged by the assessee on the loan advanced to Elixir Impex (P) Ltd.”*

25. We have heard the learned DR and perused the material available on record. So far as issues raised in Ground no. 1 & 2 relating to PF and ESIC payments of Rs.18,38,522/- and Rs. 4,42,271/-, respectively are concerned, we find that while granting relief to the assessee, the learned Commissioner of Income Tax (Appeals) has given the following findings :-

*“ That Hon'ble ITAT Indore Bench vide its order dated 29.08.2005 (Appeal No. ITA No. 390/Ind/99) in the case of JCIT vs. Shree Balaji Industries has dealt with the omission of the said second proviso and held that the said amendment is retrospective in nature and accordingly contribution ton PF is to be allowed deduction if the said sum is actually paid by the assessee on or before the due date of filing of return as stipulated in section 139(1) of the Income Tax Act.*

*That Special Bench in the case of Quality Milk Foods vs. ACIT report in 284 ITR 89 (AT)(SB) (Chennai) has confirmed the above view. I have considered the argument put forth by the learned learned AR before me in detail and also go through the decision relied on by him. I find sufficient force in arguments of the assessee. Since in the present case all contribution towards PF and ESI were made by the assessee on or before the*

*due dates of the filing of the return of income. Thus, in view of amended provisions of law and after considering the decisions of ITAT, Indore Bench the claim of the assessee is allowable. The A.O. is therefore directed to allow the claim of the assessee in respect of PF and ESIC payments of Rs. 18,38,522/- and Rs.4,42,271/- respectively.”*

26. Before us, the learned DR could not controvert the above findings of the learned Commissioner of Income Tax (Appeals). We, therefore, confirm the findings of the learned Commissioner of Income Tax (Appeals). In this view of the matter, this ground of appeal of the revenue stands dismissed.

27. So far as ground no. 3 to the effect that the ld. CIT(A) has erred in deleting the addition of Rs.4,26,598/- made by the A.O. as interest income being not charged by the assessee on the loan advanced to Elixier Impex (P) Ltd. is

concerned, we find that the learned Commissioner of Income Tax (Appeals) has granted relief to the assessee by observing as under :-

*“ As regards Elixir Impex Pvt. Ltd. in the present assessment year assessee has furnished complete details i.e. copy of account for the asst. year 2003-04 and 04-05 and bills of raw materials issued by the said party. That after perusal of the above details it is beyond doubt that it is a trade account thus no interest is chargeable. The appellant has filed copy of balance sheet where the same is reflected as trade advance. That after considering the facts of the case and submissions made, the said disallowance of interest of Rs. 4,26,598/- made on the amount advanced to Elixir Impex Pvt. Ltd. is deleted. Thus the assessee is allowed relief of Rs.4,26,598/-.”*

28. We have heard the learned DR and perused the material available on record. We find that the above finding of the learned Commissioner of Income Tax (Appeals) shows that the alleged account of Elixir Impex Pvt. Ltd. is a trade advance account and, therefore, the assessee was not liable to charge any interest on the same. Before us, the revenue has utterly failed to bring any corroborative material on record to rebut the above finding of the learned Commissioner of Income Tax (Appeals). We, therefore, find no flaw in the order of the learned Commissioner of Income Tax (Appeals) and accordingly confirm the same.

29. In the result, appeals of the assessee bearing No. 413/Ind/2007 and CO Nos. 75 & 76/Ind/2009 are dismissed being barred by limitation, ITA Nos. 262/Ind/2008 and 263/Ind/2008 are dismissed for non-prosecution, revenue's appeals bearing Nos. 574/Ind/2002, 582/Ind/2003 and 683/Ind/2003 are

allowed for statistical purposes and revenue's appeal ITA No. 395/Ind/2007 is allowed.

Order pronounced in open Court on 27<sup>th</sup> June, 2018.

Sd/-

sd/-

**( KUL BHARAT )  
JUDICIAL MEMBER**

**(MANISH BORAD)  
ACCOUNTANT MEMBER**

**June, 2018**

**Dn/-**

Copy to: The Appellant/Respondent/CIT concerned/CIT(A) concerned/  
DR, ITAT, Indore/Guard file.

By order

**Private Secretary/DDO, Indore**

