IN THE INCOME TAX APPELLATE TRIBUNAL "B", BENCH KOLKATA

BEFORE SHRI S. S. GODARA, JM & DR. A.L. SAINI, AM

आयकरअपीलसं./ITA Nos.587 & 588/Kol/2016

(निर्धारणवर्ष / Assessment Years: 2010-11 & 2011-12)

D.C.I.T, Circle-22, Kolkata 54/1, Rafi Ahmed Kidwai Road, 4th Floor, Kolkata – 16.	**Vs.**	**M/s. Deloitte Haskins & Sells** Bengal Intelligent Park Building Alpha, 1st Floor, Block-EP & GP, Sector-V, Salt Lake Electronic Complex, Kolkata – 700 091.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. :**AADFD5357J**		
(Assessee)	**..**	**(Respondent)**

Assessee by :Shri S. Dasgupta, Addl. CIT, Sr. DR
Respondent by :Shri Percy Pardiwalla, Adv. & Niraj Sheth, Adv.

सुनवाईकीतारीख/ **Date of Hearing** **: 10/05/2018**

घोषणाकीतारीख/**Date of Pronouncement** **: 11/07/2018**

आदेश / O R D E R

Per Dr. A. L. Saini:

The captioned two appeals filed by the Revenue, pertaining to Assessment Years 2010-11 & 2011-12, are directed against the orders passed by the Ld. Commissioner of Income Tax (Appeals)-6, Kolkata, which in turn arise out of assessment orders passed by the Assessing Officer u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. Since, these two appeals filed by the Revenue relate to same assessee for different Assessment Years, common and identical issues are involved, therefore, these have been clubbed and heard together and a consolidated order is being passed for the sake of convenience and brevity. The Revenue's appeal in ITA No.587/Kol/2016, for Assessment Year 2010-11, is taken as the lead case.

3.The grievances raised by the Revenue (in lead case, in ITA No.587/Kol/2016) are as follows:

> *"1. The ld. CIT(A) has erred on facts in law in giving relief of Rs.48,95,212/- being subscription fees paid by assessee without deducting any tax at sources violating the provision of sec. 194J of I.T. Act read with sec. 40(a)(ia) of the Act.*
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> *2. The Ld. CIT(A) has erred on facts in law in giving relief of Rs.40,72,247/- being rent paid by assessee on hire computers without deducting any tax at sources violating the provision of sec.194I of I.T. Act read with sec. 40(a)(ia) of the Act.*
>
> *3. The ld. CIT(A) has erred on facts and in law in giving relief of Rs.8,64,239/- being indemnity insurance expense, not incurred exclusively for the purpose of business in contrary to the provision of u/s 37(1) of the Act.*
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> *4. The assessee craves leave to add, alter or amend any or all grounds of appeal on or before the date of hearing."*

4. Ground No.1 raised by the Revenue in ITA No.587/Kol/2016 and Ground No.2 raised by Revenue in ITA No.588/Kol/2016 are identical and relate to subscription fees paid by the assessee without deducting tax at source u/s 194J of the Act r.w.s. 40(a)(ia) of the Act.

5. The facts of the case which can be stated quite shortly are as follows: The Assessee is a Chartered Accountant's Firm. During the course of assessment proceedings, the assessee was requested to produce the details of establishment cost debited in the profit and loss accounts. From the verification of the details, it was noticed by AO that under the head "subscription fees" the assessee has debited a sum of Rs.48,95,212/- as DTT subscription fees. The assessee was requested to file the details of the DTT subscription fees andallowable expense under the Act.

In response, the assessee, vide letter dated 29.01.2013, submitted that Deloitte Tousch Tohmatsu (DTT) is a global network of firms and companies engaged in rendering professional services in the field of accounting, auditing, management consulting, taxation etc. DTT is Swiss verein (association) and the network support the member firm through common knowledge, management system

andinformation technology system to attain higher and uniform standards of professional practice. The Global Network is an international association of firms and companies rendering professional services. It does not itself render any professional services itself and does not earnany income. In absence of any income earning activity, the aggregate of expenses & overheads is shared by its members firms and companies by way of subscription fees from the member firms.The DTT raises one consolidated invoice on Deloitte Haskin & Sells, Mumbai (DHS, Mumbai). The DHS, Mumbai pays the subscription fees for India member firms and companies after deducting TDS. Thereafter the DHS, Mumbai apportions the subscription and raises invoice/debit note on the other DHS entities who has received the advantages, facilities or services provided by DTT. The DHS Mumbai has raised debit note on account of subscription fees. DHS Mumbai has withheld the due tax before the payment of subscription fees. The assessee has paid the share of subscription fees without deduction of tax to DHS Mumbai as this was only the reimbursement of the expenses and does not attract the liability to deduct the tax. Thesubscription fee is a recurring expenditure incurred wholly and exclusively for the purposes of assessee's business. It is in the nature of fees of trade association.

6. The assessee was also asked to disclose the basis / method of calculation of total subscription by DTT and DHS Mumbai and whether tax has been deducted.

In response, the assessee, vide letter dated 18.02.2013, submitted that that withinthe global network, there was a local network of firms in India having affiliation with the global network of DTT. The gross subscription fees for India member firms and companies are paid by DHS Mumbai. The DHS Mumbai has deducted the tax on gross fees. The assessee has contributed its share to DHS Mumbai. The contribution for subscription fees has been made onthe basis of proportion of revenue earned by the respective member firm to the total revenue of Deloitte firms/companies in India. The contribution is made provisionally on the basis of revenue of the immediately preceding year. Subsequently, the contribution is worked out on the basis ofactual revenue of the year and the differential amount

is contributed. During the year, total subscription fees of Rs.20,24,62,439/- was paid to DTT by DHS Mumbai. The subscription fees share of assessee was Rs.31,86,534/- based on the revenue share of 1.573889%. The subscription fees of Rs.17,08,679/- being differential contribution of earlier year was also paid therefore the total subscription fees of Rs.48,95,212/- was debited to the profit and loss accounts. The assessee submitted, vide letter dated 12.03.2013, that as the assessee has made reimbursement of its share of the subscription fees to DHS Mumbai it does not attract the liability to deduct the tax. Vide letter dated 14.03.2013, the assessee submitted a detailed note on DTT Subscription fees in which the advantage of being member of the network was explained. It was explained that the network is similar to the trade/professional association like FICCI, ASSCHM, CII etc. It was explained that the subscription fees paid to DTT are allowable expenses under the provisions of Act.

7. However, the assessing officer, after going through the verein, (association) document and submissions of assessee noted that the subscription feesare not an allowable expenses under the Act. First of all DTT has not raised the invoice over the assessee. It appears that the assessee is a member firm of the global network through DHS Mumbai. Though the assessee may have access to the platform or working network of the DTT,no detail of the actual cost of the specific services provided by the DTT was given. If DTT is notproviding any services to client, the cost of network is shared by member firms, the logical conclusion is that every member firm/company has rights in the net-working. The cost is determined on the basis of revenue generated by a member firm. That means, revenue of a firm is directly proportional to the value of networking asset. Details of expenses incurred for thecreation of the networking asset was not provided. In a sense, payment is made for use of itsrights in the network. As such the payment is capital in nature. The AO noted that the assessee has paid the subscription fees to the DHS Mumbai as the assessee has stated that it is a local network within the global network therefore, the payment was made to DHS Mumbai without deduction of tax atsource. For the sake of business purposes assessee is a member of local firm. But for taxation purposes it is a separate and distinct entity. The AO further noted that

the assessee has denied that the DHS Mumbai or DTT are related parties under the Income tax Act. If they are not the related parties under the Act then how the assessee can claim that the payment was reimbursement to the DHS Mumbai. Assessee is free to make a transaction as and when required. At the same time application of the provisions of the Act cannot be ignored on the pretext of association. Assessee has no right to say that it was reimbursement to DHS Mumbai. It is for DHS Mumbai to decide whether the receipt from the assessee is income or expenses or reimbursement. For assessee, the payment was an expenditurewhich was debited in the profit and loss accounts. Hence the provisions of Chapter XVII of theIncome tax are applicable. From the Account of DHS Mumbai, which was submitted during thecourse of assessment proceedings, it is revealed that the receipt from the assessee was credited in the subscription account and net figure was debited in the profit and loss accounts. Being a member of local network assessee has enjoyed the same benefit as of global network. The payment was for the professional services/technical services rendered by the DHS Mumbai and assessee was required to deduct the tax u/s 194J of the I.T.Act, therefore, in view of the provisions of section 40(a)(ia) of the Act, the payment made to DHS Mumbai amounting to Rs.48,95,212/-was disallowed andadded to the total income of assessee.

8. Aggrieved by the stand of the Assessing Officer, assessee carried the matter in appeal before the CIT(A) with success. The ld CIT(A) noted that the assessee's contribution/share of Rs.48,95,212/- comprised it share of Rs.31,86,534/- for the relevant previous year and differential share of Rs.17,08,679/- paid for the earlier years being the difference between the contribution payable on the basis of the revenue and contribution already paid earlier for those years and was claimed in line with the cash system of accounting followed by the assessee. The assessee produced debit notes issued by DHS, Mumbai as supporting evidence. Therefore, ld CIT(A) held that it was just reimbursement of expenses and deleted the impugned addition.

9. Aggrieved by the order of ld CIT(A), the Revenue is in further appeal before this Tribunal.The ld. DR for the Revenue has primarily reiterated the stand taken by the Assessing Officer which we have already noted in ourearlier para and is not being repeated for the sake of brevity. Whereas, the Ld. Counsel for the assessee has defended the order passed by the ld. CIT(A).

10. We have heard learned arguments on both sides and perused the material available on record, we note that, so far as the case before us is concerned, the assessee paid an amount of Rs. 48,95,212/- to DHS, Mumbai. It is the claim of the assessee that payment was its share of subscription allocated to various Indian entities of a common global network on the basis of the revenue by DHS, Mumbai, of which the assessee is a member. The total subscription is paid by DHS, Mumbai after deduction of tax at source (TDS) to DTT towards utilization of common knowledge systems, common information technology systems and better access for clients of uniform and high quality services by the Indian members of the network. The assessee's contribution/share of Rs.48,95,212/- comprised it share of Rs.31,86,534/- for the relevant previous year and differential share of Rs.17,08,679/- paid for the earlier years being the difference between the contribution payable on the basis of the revenue and contribution already paid earlier for those years and was claimed in line with the cash system of accounting followed by the assessee. The assessee produced debit notes issued by DHS, Mumbai as supporting evidence. The assessee has to pay subscription fees through Delloite, Haskins and Sells, Mumbai (DHS, Mumbai) for this purpose to DTT. However, as DHS, Mumbai makes the payment after deducting TDS and the assessee only reimburses its share of expenses, tax was not required to be deducted again in respect of its reimbursement of share of expenses of Rs.48,95,212/- to DHS, Mumbai. We note that it is not the case of the AO that the expenses were not genuine. It is also not the case of the AO that the expenses were not incurred

wholly and exclusively for the purposes of business or profession. The assessee has claimed the expenses in accordance with its cash system of accounting and the AO has not disputed the system of accounting. The AO has concluded that the assessee had paid for the professional services rendered by DHS, Mumbai without specifying the nature and details of services rendered by DHS, Mumbai. The assessee has furnished copies of debit notes issued by DHS, Mumbai mentioning the amount debited as "being your share of DTT Operational Budget (Subscription Fee) & Tech, Subscription Fees paid to Deloitte Touch Tohmatsu, New York" which have not been questioned by the AO. The assessee has also furnished evidence to prove that the assessee is a member of the global network of DTT, enjoys certain advantages as a result of the membership and has paid its contribution of the subscription to the membership of the global network.

11. We note that Hon'ble High Court of Bombay in the case of CIT vs. Zee Entertainment Enterprises Ltd. [2018] 92 taxmann.com 30 (Bombay) held that reimbursement of expenses is not taxable. Similarly, the Hon`ble High Court of Karnataka in the case of CIT vs. Kalyani Steels Ltd. [2018] 91 taxmann.com 359 (Karnataka), held as follows:

"11.This provision makes it clear that deduction at source shall be on such income not otherwise. The primary factor to attract section 194J is the ingredient of "income comprised therein". If no income is reflected in the balance sheet and P&L A/c of HSL towards the reimbursement charges paid on cost to cost basis by KSL and ML, it ceases to have the character of income. As such, the assessee cannot be treated as the assessee in default in not deducting tax at source u/s 194J of the Act. The arguments of the Revenue that the fees paid by the assessee is towards technical services is imaginary one not established with substantial materials."

Moreover, we note that Coordinate Bench of ITAT Kolkata in the case of DCIT vs. Ernst & Young (P.) Ltd. [2014] 49 taxmann.com 386 (Kolkata – Trib.) upheld the same principle on the identical issue under consideration, wherein it was held as follows:

"The two concerns, namely, EYGS LLP and Ernst and Young U.K. LLP, were set up by member firms of Ernst and Young for providing resources to obtain best methodologies at a lower cost which in the present days of globalization is imperative for any professional firm. Development of such methods by any one concern would have been cost prohibitive apart from lacking uniformity and mutual compatibility. Accordingly, arrangement was arrived at for such services to be developed in a pool by the said two concerns to which the member firms would have access to it and reimbursing their respective shares of cost incurred therefor. Such reimbursement was agreed on the basis of respective turnover of the member firms. These facts are not denied by the revenue and these are reimbursement of expenses. Once these are reimbursement of expenses, the assessee is not liable to deduct TDS u/s 195. Accordingly, the order of the Commissioner (Appeals) is to be confirmed."

Therefore, we note that the said amount of Rs.48,95,212/- was towards the reimbursement of the expenses, which was in fact incurred on behalf of the assessee and there was no profit element. That being so, we decline to interfere with the order of Id. C.I T.(A) deleting the aforesaid addition. His order on this addition is, therefore, upheld and the ground No.1 raised by the Revenue in ITA No.587/Kol/2016 and ground No.2 raised by Revenue in ITA No.588/Kol/2016, are dismissed.

12. Ground No.2 raised by Revenue in ITA No.587/Kol/2016 and ground No.1 raised by Revenue in ITA No.588/Kol/2016 relate to addition on account of rent paid by assessee on hire computers without deducting TDS u/s 194J r.w.s. 40(a)(ia) of the Act.

13. The brief facts qua the issue are that during the assessment proceedings, the assessing officer, on verification of details submitted by the assessee, noticed that a sum of Rs.40,72,247/- was debited in the profit and loss accounts as computer rent. The assessee was asked to explain whether tax has been deducted on the same. In response, vide letter dated 29.01.2013,assessee submitted that Deloitte Tousch Tohmatsu India Pvt. Ltd. (DTTI) has taken computers on hire from Rent Works. DTTI has not deducted tax since rent works provided TDS exemption certificate u/s 197 of the I.T. Act. The DTTI has raised debit note on the assessee

towards assessee's share of rent on head count basis which the assessee has reimbursed to DTTI. The computers were given to employees for carrying out professional works. It was submitted by the assessee that DTTI has allowed the laptops by employees of the group entities including the assessee firm. The basis of apportionment was number of employee in each of the group entities. Total number of employee of all entities being 3600, the rent per employee was Rs.21,860. The assessee has 178 employees, so the total rent was Rs.38,91,055/-. As the natureof transaction was apportionment of actual cost on the basis of number of employees. As it is not based on number of laptop, it cannot be termed as sub letting. The assessee has submitted the profit and loss account of the DTTI and also the ledger account copy of the computer rent.

However, the assessing officer rejected the contention of the assessee and held that assessee, is being a part of a network, therefore, the assessee is a separate and distinct entity for tax purposes. The laptop on rent taken by assessee is an important tool for its professionalactivity. Lots of software which are specific to assessee and which are not marketable are loaded on the laptop. There is no agreement between DTTI and assessee for use of laptop. When laptophas been given on rent it is the assessee's duty to deduct the tax from the payment made to DTTI and since the assessee failed to deduct the TDS, therefore, addition under section 40 (a)(ia) of the Act was made by AO to the tune of Rs.40,72,247/-.

14. On appeal by the assessee, the ld. CIT(A) deleted the addition made by the Assessing Officer.Aggrieved by the order of the Ld. CIT(A), the Revenue is in appeal before us.

15. The ld. DR for the Revenue has primarily reiterated the stand taken by the Assessing Officer which we have already noted in ourearlier para and is not being repeated for the sake of brevity. However, the Ld. Counsel for the assessee has defended the order passed by the ld. CIT(A).

16. We have given a careful consideration to the rival submissions and perused the material available on record, we note that the assessee has furnished copy of the

rent agreement, to the assessing officer to show that laptops were taken on rent by DTTIPL. There is no material on record to show that the assessee had taken the laptops on rent directly. That the payment has been made by the assessee to DTTIPL is also not disputed by the assessee. The details on record including the details of apportionment of rent on the basis of number of employees of the participating user entities goes to show that the essence of the transaction was obtaining on lease of laptops by DTTIPL for use by employees of various concerns forming part of the network in India and the rent was paid by DTTIPL to Rent Works India (P) Ltd. after deduction of tax at source at the applicable rate. The AO has held that tax was deductible at source presuming that the assessee had obtained the laptops on rent from DTTIPL which is not correct and cannot be inferred on the basis of the facts on record. Therefore, the assessee had reimbursed its share of the rent for the laptops to DTTIPL. In view of the legal position governing such reimbursement of expenses discussed in connection with reimbursement of subscription fees in para 11 of this order, no tax is deductible at source on such payments. Moreover, we note that that a similar deduction on account of rent of Rs. 16,89,928/- reimbursed to DTTIPL was claimed and allowed by the AO in scrutiny assessment for the A.Y.2008-09.

We note that it is a well settled legal position, as discussed by ld CIT(A) also that factual matters which permeate through more than one assessment year, if the Revenue has accepted a particular view or proposition in the past, it is not open for the Revenue to take a entirely contrary or different stand in a later year on the same issue, involving identical facts unless and until a cogent case is made out by the Assessing Officer on the basis of change in facts. For that we rely on the order of the Hon'ble Supreme Court in Radhasoami Satsang vs. CIT 193 ITR 321 (SC), wherein it was held as follows:

"We are aware of the fact that, strictly speaking, res judicata does not apply to income tax proceedings. Again, each assessment year being a unit, what is decided in one year may not apply in the following year but where a fundamental aspect permeating through the different assessment years has been found as a fact one

way or the other and parties have allowed that position to be sustained by not challenging the order, it would not be at all appropriate to allow the position to be changed in a subsequent year. On these reasoning, in the absence of any material change justifying the Revenue to take a different view of the matter - and, if there was no change, it was in support of the assessee – we do not think the question should have been reopened and contrary to what had been decided by the Commissioner of Income-tax in the earlier proceedings, a different and contradictory stand should have been taken.

We note that there is no change in facts of the assessee under consideration and this ratio is squarely applicable to the facts of the assessee's case. That being so, we decline to interfere with the order of Id. CIT(A) deleting the aforesaid addition. His order on this addition is, therefore, upheld and the ground No.2 raised by the Revenue in ITA No.587/Kol/2016 and ground No.1 raised by Revenue in ITA No.588/Kol/2016, are dismissed.

17. Ground No.3 raised by the Revenue in ITA No.587/Kol/2016 and ground No.3 raised by Revenue in ITA No.588/kol/2016, relate to addition of indemnity insurance expenses incurred for the purpose of business.

18. The brief facts qua the issue are that the assessee has debited a sum of Rs.8,64,239/- as insurance professional indemnity. During the assessment proceedings, the assessee was asked to explain the nature of expenses and how it is an allowable expenditure under the Act. In response, vide letter dated 29.01.2013, the assessee submitted that professional indemnity insurance(PII) has been taken from IFFCO-Tokio Insurance Company to protect their firm from loss arisingfrom any claim made against the assessee in connection with claim for damages. The professional indemnity insurance (PII) covers is taken every year. The insurance policy is valid for the period of one year and every year it isrequired to be renewed by paying premium every year. The liability for payment has been crystallized during the current year. It was submitted that there is inherent risk in the assessee's

profession of client making claim for damages suffered due to alleged deficiency in the quality of professional service. The insurance taken is of nature of general insurance. The premium is paid annually. The expenditure incurred is wholly and exclusively for the purposes of profession. Thedeductibility does not depend upon whether the event in respect of which insurance is taken hasnot happened in past.

However, the assessing officer rejected the contention of the assessee and held that in the case of assessee, this insurance is for the any risk that may arise due to wrongful act committed by assessee towards his client. Theinsurances are basically protection from external forces which are beyond control or unexpectedevent over which one has no control. Here assessee is protecting himself from his own wrongful act. Further, if it is for the protection of assessee's business interest from any future damages, it should be considered as capital in nature. All expenditure incurred by assessee, cannot be termed as wholly and exclusively for the purpose of business. The assessee could not produce any document to show how this expenditure was necessary for the purpose of his business. Therefore, the AO noted that this expenditure cannot be allowed u/s 37 of the I.T. Act and disallowed the insurance payment of Rs.8,64,239/-.

19. On appeal by the assessee, the CIT(A) deleted the addition made by assessing officer. Aggrieved by the order of the Ld. CIT(A), the Revenue is in appeal before us.The ld. DR for the Revenue has primarily reiterated the stand taken for the Assessing Officer which we have already noted in our earlier para and is not being repeated for the sake of brevity. Whereas, the Ld. Counsel for the assessee has defended the order passed by the ld. CIT(A).

20. We have given a careful consideration to the rival submissions and perused the materials available on record, we note thatlike any other insurance premium, the assessee has paid it to cover itself against loss arising out of damages etc. claimed from it in consequence of wrongful act in connection with professional business. Therefore, the assessee is not insured for unlawful acts or acts opposed to public policy or law. The fact that the policy has to be renewed every year by paying

renewal premium precludes any enduring benefits resulting from the policy and the payment of the premium is clearly to cover losses to the business. Thus, the expenditure on professional indemnity insurance has been incurred wholly and exclusively for the purpose of business and is an admissible deduction. For that we also rely on the judgment of the Coordinate Bench of Mumbai Tribunal, in the case of M/s. A.F. Ferguson Associates vs. ACIT in ITA No.6962/M/2012, wherein it was held as follows:

> *"5. Ground No.2 relates to the disallowance on account of premium paid for professional indemnity insurance. The AO disallowed the insurance premium expenditure of Rs.2,10,000/- observing that the said expenditure was made on the life insurance of the partners of the firm. Since the above payments were made on the personal insurance of the partners and the expenses were not related to the professional activity of the assessee firm he therefore disallowed the said expenditure.*
>
> *6. The ld. CIT(A) making the same observations confirmed the said disallowance made by the AO.*
>
> *7. We have heard the ld. representatives of both the parties and also have gone through the records. The ld. representative of the assessee submitted before us that the said expenditure was not incurred on the life insurance of the partners rather the same was in relation to professional indemnity insurance of the partners of the firm.*
>
> *8. Since the firm is providing professional services and as such the professional indemnity insurance premium thus was related to the professional activity of the partners of the firm and was for indemnification of any loss arising out of any claim of damages or compensation payable by the assessee firm or its partners in relation to the professional services provided by them to their clients. Under such circumstances the observation of the lower authorities that the said expenditure was in relation to personal expenditure is wrong and accordingly the addition made under this head is hereby set aside. This ground of appeal is also allowed in favour of the assessee."*

We note that the facts narrated in the case of M/s. A.F. Ferguson Associates (supra) are squarely applicable to the facts of the assessee's case under consideration. Hence, the expenditure on professional indemnity insurance has been incurred wholly and exclusively for the purpose of business and is an admissible deduction. That being so, we decline to interfere with the order of Id. C.I T.(A) deleting the aforesaid addition. His order on this addition is, therefore, upheld and the ground No.3 raised by the Revenue in ITA No.587/Kol/2016 and ground No.3 raised by Revenue in ITA No.588/Kol/2016, are dismissed.

21. In the result, appeal filed by Revenue (in ITA No.587/Kol/2016, and in ITA No.588/Kol/2016), are dismissed.

Order is pronounced in the open court on 11.07.2018.

Sd/-	**Sd/-**
(S. S. GODARA)	**(A. L. SAINI)**
न्यायिक सदस्य / JUDICIAL MEMBER	**लेखा सदस्य / ACCOUNTANT MEMBER**

कोलकाता /Kolkata;
दिनांक/ Date:11/07/2018
(RS, Sr.PS)

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/The Assessee- D.C.I.T, Circle-22, Kolkata
2. प्रत्यर्थी/ The Respondent-M/s. Deloitte Haskins & Sells
3. आयकरआयुक्त(अपील) / The CIT(A),
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, **कोलकाता**/ DR, ITAT, Kolkata
6. गार्डफाईल / Guard file.

सत्यापितप्रति

True Copy

By Order

Senior Private Secretary,
Head of Office/D.D.O,
I.T.A.T, Kolkata Benches,
Kolkata.