IN THE INCOME TAX APPELLATE TRIBUNAL

"I" BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND

SHR666666I N.K PRADHAN, ACCOUNTANT MEMBER

ITA no.5242/Mum/2014
(Assessment Year :2007–08)

M/s. Nexgenix (India) Pvt. Ltd.
Unit no.149, SDF–V, Seepz
Andheri (E), Mumbai 400 096
PAN – AABCN3687N ……. Appellant

v/s

Dy. Commissioner of Income Tax
Range–8(2), Mumbai ……. Respondent

ITA no.5735/Mum/2013
(Assessment Year : 2007–08)

M/s. Nexgenix (India) Pvt. Ltd.
Unit no.149, SDF–V, Seepz
Andheri (E), Mumbai 400 096
PAN – AABCN3687N ……. Appellant

v/s

Dy. Commissioner of Income Tax
Range–8(2), Mumbai ……. Respondent

ITA no.5246/Mum/2014
(Assessment Year : 2010–11)

M/s. Nexgenix (India) Pvt. Ltd.
Unit no.149, SDF–V, Seepz
Andheri (E), Mumbai 400 096
PAN – AABCN3687N ……. Appellant

v/s

Dy. Commissioner of Income Tax
Range–8(2), Mumbai ……. Respondent

ITA no.5244/Mum/2014
(Assessment Year : 2008–09)

M/s. Nexgenix (India) Pvt. Ltd.
Unit no.149, SDF–V, Seepz
Andheri (E), Mumbai 400 096
PAN – AABCN3687N ……. Appellant

v/s

Dy. Commissioner of Income Tax
Range–8(2), Mumbai ……. Respondent

ITA no.5243/Mum/2014
(Assessment Year : 2008–09)

M/s. Nexgenix (India) Pvt. Ltd.
Unit no.149, SDF–V, Seepz
Andheri (E), Mumbai 400 096
PAN – AABCN3687N ……. Appellant

v/s

Dy. Commissioner of Income Tax
Range–8(2), Mumbai ……. Respondent

ITA no.5245/Mum/2014
(Assessment Year : 2010–11)

M/s. Nexgenix (India) Pvt. Ltd.
Unit no.149, SDF–V, Seepz
Andheri (E), Mumbai 400 096
PAN – AABCN3687N ……. Appellant

v/s

Dy. Commissioner of Income Tax
Range–8(2), Mumbai ……. Respondent

Assessee by : Shri R.C. Jain
Revenue by : Shri Saurabh Kumar Rai

Date of Hearing – 17.05.2018	Date of Order – 14.08.2018

O R D E R

PERSAKTIJITDEY, J.M.

This is a group of six appeals, all by the assessee, challenging separate orders passed by the learned Commissioner (Appeals)–17, Mumbai, pertaining to assessment years 2007–08, 2008–09 and 2010–11.

2. In this group there are three quantum appeals and rest three appeals arise out of penalty orders passed under section 271(1)(c) of the Income Tax Act, 1961 (for short *"the Act"*).

3. Since,all these appeals pertain to the same assessee involving common issues arising out of identical set of facts and circumstances, therefore, as a matter of convenience, these appeals were heard together and are being disposed of by way of this consolidated order.

ITA no.5735/Mum./2013
Quantum Appeal – A.Y. 2007–08

4. There is a delay of 1005 days in filing the present appeal before the Tribunal. Seeking condonation of delay, initially, the assessee has filed Affidavit of its Manager (Accounts), Shri Tushar Baliram Prabhu, wherein, it is stated that being on the impression that on account of losses and carry forward of losses of earlier years, the tax effect on

the total income determined by the Assessing Officer would be nil, assessee did not file any appeal against the order of the learned Commissioner (Appeals). Further, it has been stated, only after levy of penalty under section 271(1)(c) of the Act, the assessee was compelled to file the present appeal, as, due to heavy losses suffered, the assessee is not in a position to take the financial burden. Subsequently, the assessee has filed one more Affidavit by one Apurba Rick Dutta, Director of the Company, stating that on the advice of Shri Shrikant Dutt, Chartered Accountant, not to file any second appeal before the Tribunal, the assessee did not file any appeal against the order of the learned Commissioner (Appeals).Only after receiving the show cause notice in respect of penalty proceedings under section 271(1)(c) of the Act, the assessee could realise that the advice given by the Chartered Accountant was not proper. Accordingly, through the help of mutual friends of the Director, the assessee appointed Shri Dipen Lathi, Chartered Accountant, to look into the matter and take steps and on the advice of the new tax consultant the appeal was filed, though, belatedly. It has further been stated, though, the assessee approached Shri Shrikant Dutt, Chartered Accountant to file an Affidavit stating that on his advice the appeal was not filed and for this purpose he came all the way from USA, however, he refused to

obligeand declined file any affidavit. Thus, it was submitted, the delay in filing of appeal was due to bona fide cause.

5. Reiterating the statements made in the Affidavit, the learned Authorised Representative submitted, delay in filing the appeal was for bona fide reasons and due to reasonable cause. He submitted,the Executive Director of the Company, Pran Gopal Dutta, who was looking after all the affairs of the company suffered from prolonged illness and ultimately died in November 2012. He submitted, after the death of Executive Director, his wife became director of the company and was looking after the affairs of the company. However, since she was not quite aware of the affairs of the company and since the erstwhile Chartered Accountant Firm was handling the tax matters of the company, on their advice assessee did not file the appeal. Thus, he submitted, non–filing of appeal was not deliberate but due to a reasonable cause. He submitted, the financial result of the company clearly reveals that it is in heavy losses.Hence, the company on the advice of the Chartered Accountant firm was also having an impression that no penalty would be levied against the assessee. The learned Authorised Representative submitted, the assessee otherwise has a strong case on merit, therefore, in the interest of justice the delay should be condoned and the appeal be decided on merit.

6. Vehemently opposing condonation of delay, the learned Departmental Representative submitted, the assessee is a habitual defaulter which is evident from the fact that before the Commissioner (Appeals) also quantum as well as penalty appeals were filed belatedly. Further, referring to the affidavits filed before the learned Commissioner (Appeals) and the Tribunal explaining the cause of delay, the learned Departmental Representative submitted, not only there are contradictions in the affidavits but the assessee has also failed to point out what is the reasonable cause for not filing the appeal in time. He submitted, the assessee is a company and must be complying to so many legal obligations. Therefore, it is not believable that it was unable to file the appeal merely on the advice of the Chartered Accountant. Further, he submitted, in the memorandum of appeal filed before the learned Commissioner (Appeals) and the Tribunal one Director has signed, whereas, the fresh affidavit filed is of some other Director. He submitted, assessee has also not filed any affidavit of the Chartered Accountant stating that he had advised the assessee not to file any appeal against the order of Commissioner (Appeals). Thus, he submitted, in the absence of any reasonable cause for delay explained by the assessee, delay should not be condoned and the appeal should be dismissed in limine.

7. We have considered rival submissions on the issue of condonation of delay. Undisputedly, there is a delay of 1005 days in filing the present appeal before the Tribunal. Section 253(1) of the Act confers a right on the assessee to file appeal before the Tribunal against any order specified therein. Sub–section (3) of section 253 of the Act provides for filing of such appeal within a period of 60 days from the date of receipt of the order against which the appeal is sought to be filed. However, sub–section (5) of section 253 of the Act empowers the Tribunal to admit an appeal filed after the expiry of limitation provided under sub–section (3) if it is satisfied that there was sufficient cause for not presenting it within the specified period. Though, filing of appeal beyond the limitation period is provided under the statute, however, it is subject to condition that the appellant must satisfy the Tribunal that the delay in filing the appeal is for sufficient cause. Therefore, what follows is, condonation of delay under section 253(5) of the Act is not automatic. What constitutes sufficient cause may vary from case–to–case and will depend upon the facts involved in a particular case. Therefore, no straight jacket formula can be applied for condonation of delay. Keeping in perspective the aforesaid legal position, we have to examine the facts of the present case and find out whether there is sufficient cause for filing the appeal belatedly. As discussed earlier, one of the employees of the assessee

company had earlier filed an affidavit explaining the cause of delay by stating that due to the heavy loss suffered by the company it was under an impression that tax on the assessed income would be nil, therefore, no appeal need be filed. However, subsequently when the Assessing Officer initiated proceedings for imposition of penalty under section 271(1)(c) of the Act and ultimately imposed penalty under the said provision, the assessee decided to file the present appeal. Subsequently, the assessee has filed one more affidavit of one of its directors stating that on the advice of its erstwhile Chartered Accountant firm the company did not file appeal against Commissioner (Appeals)'s order. It has further been stated that only after penalty proceedings were initiated and penalty was imposed under section 271(1)(c) of the Act, assessee on advice of newly appointed chartered accountant has filed the appeal. Though, the learned Departmental Representative, on the basis of the observations made by the learned Commissioner (Appeals) while dealing with the issue of delay condonation in respect of quantum and penalty appeals which are also part of this group, has submitted that there are contradictions between the affidavits filed by the employee of the assessee company and its Director, however, on a careful perusal of both the affidavits, we do not find any major contradictions in the averments made therein, except, the fact that in the second affidavit it has been stated by the

Director of the company that on the advice of erstwhile Chartered Accountant, the appeal was not preferred. In fact, for explaining the delay in filing the appeal before the Commissioner (Appeals) against the penalty order for assessment year 2007–08, an affidavit was filed by another Director of the company, namely, Anjali Datta stating that the erstwhile Chartered Accountant firm which was handling the tax matters, though, was communicated all the notices for compliance, however, they did not take any step. Thus, on a conspectus of the material brought on record, we find some truth in the contention of the assessee that the appeal was not filed on the advice of the erstwhile Chartered Accountant firm who was handling the tax matters. This is so because, undisputedly, the Executive Director of the company, Pran Gopal Dutta, died in November 2012, and after his death his wife Anjali Dutta, stepped in as a Director. This fact has not been disputed by the learned Commissioner (Appeals). Thus, it is quite probable that on the advice of the erstwhile Chartered Accountant firm, the assessee did not file any appeal against the order of the learned Commissioner (Appeals). It is also probable that after the death of the Executive Director, the freshly appointed director may not be well acquainted with the tax matters and the erstwhile Chartered Accountant firm could have kept the newly appointed Director in dark regarding the tax proceedings. Though, we are conscious of the fact that on earlier

occasion the Bench has directed the assessee to file affidavit of the erstwhile chartered accountant to prove that on his advice appeal was not filed, however, the contention of the assessee that he refused to file any such affidavit is believable. When the assessee has disengaged the earlier chartered accountant and appointed a new one, it is possible that the earlier chartered accountant might have refused to oblige the assessee.

8. It is relevant to observe, there was delay in filing of two quantum and three penalty appeals before the learned Commissioner (Appeals) and the affidavits filed by the assessee explaining cause of delay in all these appeals was identical. Further, though, the learned Commissioner (Appeals) while dealing with the issue of delay condonation in all these appeals has stated about the contradictions in the affidavits filed by the assessee, however, in case of penalty appeals relating to assessment years 2008–09 and 2010–11 he has condoned the delay in filing the appeal being satisfied with the explanation of the assessee. Whereas, he has dismissed three other appeals filed by the assessee without condoning delay though the explanation of the assessee remained same. The differential treatment meted out by the learned Commissioner (Appeals) with regard to condonation of delay is simply for the reason that in the appeals

entertained by him the delay was 15 days, whereas, the appeals whichwere not admitted by him delay was substantially more. Thus, as could be seen, the learned Commissioner (Appeals) has considered the acceptability or otherwise of assessee's explanation with regard to delay not on merit but on the quantum of delay involved. This, in our view, is not correct. If the learned Commissioner (Appeals) has found the explanation of the assessee with regard to cause of delay in filing the appeal acceptable in respect of two appeals, it should be so for all the appeal irrespective of the quantum of delay. Therefore, we are unable to accept the submissions of the learned Departmental Representative which is, more or less, based on the reasoning of Commissioner (Appeals).

9. Having held so, it is necessary to observe, the explanation of the assessee with regard to condonation of delay in the present appeal is more or less identical to similar explanation submitted before the learned Commissioner (Appeals) in respect of delay in filing the appeals before him. It is not disputed that there was some disturbance / dislocation in the activities of the company due to the death of its Executive Director and bankruptcy of its holding company, Nexgenix Inc, USA, which was also its main client. Therefore, the assessee sustained huge loss. These factors coupled with the fact that the

erstwhile Chartered Accountant firm wrongly advised the assessee or did not handle the tax matters properly could have resulted in the belated filing of the appeals before Commissioner (Appeals) as well as the present appeal before us. As held by the Hon'ble Supreme Court in Collector, Land Acquisition, Anantnag v/s Mst Katiji, AIR 1987 SC 1353, a litigant does not stand to benefit by filing an appeal late.Rather, by not filing the appeal in time the assessee is not only subject to recovery of the outstanding demand but also exposed to levy of penalty and filing of prosecution. Further, in such circumstances, if the appeal is dismissed on the ground of delay even if the assessee has a strong case on merit still it suffers due to technical default. Therefore, when substantial justice is pitted against technicalities, the judicial view must tilt in favour of justice rather than technicalities. Applying the aforesaid legal principle, to the facts of the present case we are of the considered opinion that delay in filing the present appeal was due to sufficient cause and for bona fide reasons. Therefore, we are inclined to condone the delay and admit the appeal for hearing on merit.

10. In ground no.1, the assessee has challenged the disallowance of depreciation amounting to ₹ 79,63,943.

11. Brief facts are, the assessee company was engaged in the business of software development and allied activities. In course of assessment proceedings, the Assessing Officer noticed that the assessee has claimed depreciation of ₹ 79,63,943, on *"Intellectual Property Rights–IX Platform"*. On further verification, he found that the opening capital work–in–progress in respect of the Intellectual Property Rights–IX Platform amounting to ₹ 3,18,55,772, has been converted to intangibles during the year and the assessee has claimed depreciation on that. On a query raised by the Assessing Officer, it was submitted that the Intellectual Property Rights–IX Platform could not materialize as assessee's holding company in USA became bankrupt and it also affected the business of the assessee. Therefore, the expenditure incurred on Intellectual Property Rights–IX Platform which has been developed for the holding company was shown under capital work–in–progress in assessment year 2006–07. It was submitted, since, the expenditure was incurred by the assessee to create a capital asset, it is eligible to claim depreciation. The Assessing Officer, however, did not find merit in the claim of the assessee. He was of the view that since the assessee was developing a project for its holding company and due to bankruptcy of the holding company the expenditure incurred by the assessee could not be recovered, the loss on that account being a capital loss cannot be allowed. Accordingly, he

disallowed assessee's claim of depreciation. Being aggrieved by such disallowance, the assessee preferred appeal before the first appellate authority.

12. The learned Commissioner (Appeals) after considering the submissions of the assessee sustained the disallowance of depreciation on the reasoning that the assessee could not substantiate that the asset on which it claimed depreciation was put to use during the relevant previous year. He also rejected assessee's alternative claim for allowance of the expenditure as loss.

13. The learned Authorised Representative reiterating the stand taken before the Departmental Authorities submitted, the assessee has developed the intangible asset for its holding company and the expenditure was capitalized in assessment year 2006–07. He submitted, though, due to bankruptcy of the holding company the cost of the project could not be recovered from the holding company, however, the assessee has put to use the intangible asset for its own business which is evident from the fact that the assessee has generated revenue in the impugned as well as subsequent assessment years. Therefore, he submitted, assessee's claim of depreciation should be allowed. Without prejudice to the above, the learned Authorised Representative submitted, since the expenditure was

incurred for a project which was abandoned, it is to be allowed asrevenue expenditure. In this context, he drew our attention to the decision of the Hon'ble Jurisdictional High Court in CIT v/s Ideal Cellular Ltd., [2016] 76 taxmann.com 77 (Bom.).

14. The learned Departmental Representative relying upon the observations of the learned Commissioner (Appeals) submitted that the assessee has not demonstrated that the asset on which depreciation was claimed was put to use. Hence, assessee's claim was rightly disallowed.

15. We have considered rival submissions and perused materials on record. On careful reading of the orders of the Departmental Authorities and submissions made by the assessee before them, we find that the assessee has taken contradictory stand.On the one hand assessee has claimed that it has put the asset to use for the purpose of its business while on the other hand it has claimed allowance of the expenditure as loss in respect of an abandoned project. If the assessee has created an asset by incurring expenditure and has also claimed depreciation, it presupposes the asset not only came to existence but it was also used by assessee for its business. Therefore, question of allowance of loss towards expenditure incurred for an abandoned project does not arise. It is the claim of the assessee not only before

the departmental authorities but before us that the assessee has put to use the asset in its business. Therefore, the only issue which remains to be examined is whether the assessee has put the asset to use for the purpose of its business. In this context, it is the claim of the assessee that it has generated revenue in the impugned as well as subsequent assessment years by using the said asset. In our view, the claim of the assessee that it has generated revenue by using the asset for the purpose of its business needs to be examined and the assessee deserves an opportunity to demonstrate such fact through proper documentary evidence. In view of the aforesaid, we are inclined to restore the issue to the file of the Assessing Officer for denovo adjudication after due opportunity of being heard to the assessee. This ground is allowed for statistical purposes.

16. The next dispute is with regard to disallowance of bad debt amounting to ₹ 48,99,744.

17. Brief facts are, during the assessment proceedings the Assessing Officer noticing that the assessee has debited an amount of ₹ 48,99,744, to the Profit & Loss account towards provision of bad debt, called upon the assessee to explain why it should not be disallowed as it is in the nature of provision. In response, it was submitted by the assessee that the said amount was receivable from Nexgenix Inc.,

USA, as on 31st March 2007.However, due to bankruptcy of the said company, the recovery of the said amount from the said party is doubtful. Therefore, assessee has created the provision in its account. Since, the amount was not recoverable it was written–off as bad debt. The Assessing Officer did not find merit in the submissions of the assessee and disallowed the claim of bad debt as it is in the nature of provision. Though, the assessee agitated the issue before the first appellate authority, he also sustained the disallowance by stating that the actual writeoff happened only on 30th September 2007, hence, assessee's claim is not allowable in the impugned assessment year.

18. The learned Authorised Representative submitted, assessee has created the provision in its account for the impugned assessment year since the amount was not recoverable. In this context he drew our attention to the Balance Sheet and Ledger Account copies placed in the paper book. The learned Authorised Representative submitted, assessee's claim being in consonance with the provision contained under section 36(1)(vii) of the Act, is allowable. In support of such submission, he relied upon the decision of the Hon'ble Supreme Court in Vijaya Bank v/s CIT, [2010] 190 taxman 257 (SC).

19. We have considered rival submissions and perused materials on record. The reasoning on which the Assessing Officer has rejected the

claim of bad debt is, it is in the nature of provision. The learned Commissioner (Appeals) while sustaining such disallowance has observed that the actual write–off was effected in the accounts of the assessee on 30th September 2007.Explanation–1 to section 36(1)(vii) of the Act makes it clear that bad debt allowable under the said provision shall not include any provision. However, the Hon'ble Supreme Court in Southern Technologies Ltd. v/s JCIT, [2010] 320 ITR 577 (SC) has held that after insertion of Explanation–1 to section 36(1)(vii) of the Act if an assessee debits an amount of doubtful debt to the Profit & Loss account and credits the asset account like sundry debtors account it would constitute a write–off of an actual debt. Following the aforesaid decision, the Hon'ble Supreme Court expressed similar view in case of Vijay Bank (supra). It appears from the impugned order of the learned Commissioner (Appeals) that the assessee created the entry for reducing the bad debt from the account of the debtor on 30th September 2007 i.e., after closure of the financial year relevant to the impugned assessment year. Further, it requires verification whether the claim was allowed on actual write off. In view of the aforesaid, we restore the issue to the Assessing Officer to examine whether the assessee has passed accounting entries with regard to the provision for bad debt in terms of the ratio laid down by the Hon'ble Supreme Court in the decisions referred to above and

decide the issue accordingly. Needless to say, the Assessing Officer must afford reasonable opportunity of being heard to the assessee before deciding the issue.

20. In the result, assessee's appeal is allowed for statistical purposes.

ITA no.5244/Mum./2014
Quantum Appeal – A.Y. – 2008–09

ITA no.5246/Mum./2014
Quantum Appeal – A.Y. – 2010–11

21. Brief facts, which are more or less identical in both the appeals are,assessments year for the aforesaid assessment years were completed ex–parte to the best of judgment under section 144 of the Act as the assessee did not comply to the notices issued by the Assessing Officer. Though, appeals were preferred against the aforesaid assessment orders before the learned Commissioner (Appeals), he also dismissed the appeals in limine on the ground of delay of 189 days in filing both the appeals.

22. While dealing with similar issue of condonation of delay in ITA no.5735/Mum./2013, we have discussed the issue in detail. We found that the learned Commissioner (Appeals) on the basis of identical explanation filed by the assessee seeking condonation of delay has

condoned the delay in case of two penalty appeals, whereas, herefused to condone the delay in these two appeals as well as the penalty appeal for assessment year 2007–08, only because the quantum of delay is substantially more. In our view, the contradictory approach of learned Commissioner (Appeals) in respect of condonation of delay only on the basis of quantum of delay is not acceptable. If the explanation of the assessee was accepted by the learned Commissioner (Appeals) in two appeals, the same is also acceptable in other appeals, there being no change in the explanation of the assessee. Therefore, the learned Commissioner (Appeals), in our considered view, was not justified in dismissing the appeal in limine without condoning the delay. In such circumstances, ordinarily, we would have restored the appeals to the learned Commissioner (Appeals) for deciding on merit. However, considering the fact that the Assessing Officer has passed the assessment orders ex–parte and the learned Commissioner (Appeals) has also not decided the issues on merit and further, while dealing with the issue of disallowance of depreciation in assessment year 2007–08, which is a common issue in these appeals also, we have restored it to assessing officer, we are inclined to restore the issues relating to the additions/disallowances made by the Assessing Officer back to him for denovo adjudication after due opportunity of being heard to the assessee.

23. These appeals are allowed for statistical purposes.

ITA no.5242/Mum./2014
Assessment Year – 2007–08

ITA no.5243/Mum./2014
Assessment Year – 2008–09

ITA no.5245/Mum./2014
Assessment Year – 2010–11

24. These appeals arise out of penalty proceedings under section 271(1)(c) of the Act. As could be seen from the facts on record, on the basis of additions made by the Assessing Officer on account of disallowance of expenditure on ad–hoc basis and disallowance of claim of depreciation on intangible asset, penalty proceedings were initiated under section 271(1)(c) of the Act and ultimately penalty was imposed under the said provision. Against the penalty orders so passed, the assessee filed appeals before the learned Commissioner (Appeals). However, there was a delay of 506 days in the appeal filed for assessment year 2007–08, whereas, there were delays of 15 days each in the appeals filed for assessment year 2008–09 and 2010–11.

25. The learned Commissioner (Appeals) while deciding the appeals of the assessee condoned the delay for assessment year 2008–09 and 2010–11 accepting the explanation of the assessee, whereas, he refused to condone the delay of 506 daysin filing the appeal for assessment year 2007–08. As regards the dismissal of assessee's

appeal for assessment year 2007–08 in limine, our decision with regard to delay condonation in respect of other appeals in the earlier part of the order equally applies to the facts of these appeals also. On the basis of identical explanation filed by the assessee in all these appeals, the learned Commissioner (Appeals) has taken different views with regard to condonation of delay only on the basis of quantum of delay involved in each appeal irrespective of the fact that the explanation of the assessee explaining the cause of delay remains the same in all these appeals. That being the case, in our view, the learned Commissioner (Appeals) was not justified in dismissing assessee's appeal on the ground ofdelay. However, the additions on the basis of which the penalty under section 271(1)(c) of the Act was imposed by the Assessing Officer in assessment year 2007–08 has been restored back to him for denovo adjudication while deciding assessee's appeal in ITA no.5735/Mum./2013. Therefore, in absence of such additions, penalty under section 271(1)(c) of the Act will have no leg to stand. Accordingly, we delete the penalty imposed.

26. As regards the appeals for assessment year 2008–09 and 2010–11, the learned Commissioner (Appeals) has decided the issue on merit. As could be seen from his order, he has restricted the penalty imposed only to the addition made on account of depreciation. Be that

as it may, while deciding quantum appeals of the assessee for assessment year 2008–09 and 2010–11 in this order, we have restored all the issues relating to the additions made to the Assessing Officer for denovo adjudication. Thus, as on date, the additions on the basis of which penalty was imposed do not survive. Consequently, penalty imposed under section 271(1)(c) of the Act on the basis of those additions would also not survive. Accordingly, the impugned orders of the learned Commissioner (Appeals) are set aside.

27. In the result, assessee's appeals are allowed.

28. To sum up, assessee's appeals in ITA no.5735/Mum./ 2013, ITA no.5244/Mum./2014 and ITA no.5246/Mum./2014are allowed for statistical purposes and inITA no.5242/Mum./2014, ITA no.5243/ Mum./2014 and ITA no.5245/Mum./2014 are allowed.

Order pronounced in the open Court on 14.08.2018

Sd/-	**Sd/-**
N.K. PRADHAN	**SAKTIJIT DEY**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

MUMBAI, DATED: 14.08.2018

Copy of the order forwarded to:

(1) The Assessee;

(2) The Revenue;

(3) The CIT(A);

(4) The CIT, Mumbai City concerned;

(5) The DR, ITAT, Mumbai;

(6) Guard file.

True Copy
By Order

Pradeep J. Chowdhury
Sr. Private Secretary

(Sr. Private Secretary)
ITAT, Mumbai