

आयकर अपीलीय अधिकरण "E" न्यायपीठ मुंबई में।

IN THE INCOME TAX APPELLATE TRIBUNAL "E" BENCH, MUMBAI

श्री महावीर सिंह, न्यायिक सदस्य एवं श्री जी. मंजुनाथ लेखा सदस्य के समक्ष ।

BEFORE SRI MAHAVIR SINGH, JM AND SRI G MANJUNATHA, AM

आयकर अपील सं./ ITA No. 2534/Mum/2014

(निर्धारण वर्ष / Assessment Year 2008-09)

आयकर अपील सं./ ITA No. 2535/Mum/2014

(निर्धारण वर्ष / Assessment Year 2009-10)

आयकर अपील सं./ ITA No. 5582/Mum/2014

(निर्धारण वर्ष / Assessment Year 2010-11)

DDIT (E) I (2) R.NO. 504, Piramal Chambers, 5 th Floor, Parel, Mumbai-12	Vs.	Society of Franciscan (hospitaller) Sisters Mount Mary Convent, Bandra (West), Mumbai-400050
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
स्थायी लेखा सं./PAN No. AAATT3991P		

अपीलार्थी की ओर से / **Appellant by** : Shri R Manjunatha Swamy, DR
प्रत्यर्थी की ओर से / **Respondent by** : Shri Vipul Joshi, AR

सुनवाई की तारीख / Date of hearing:	08-08-2018
घोषणा की तारीख / Date of pronouncement :	24-08-2018

आदेश / ORDER

PER MAHAVIR SINGH, JM:

These appeals by the Revenue are arising out of the orders of Commissioner of Income Tax (Appeals)-1, Mumbai [in short CIT(A)], in appeal Nos. CIT(A)-I/IT-E1(162),76/2010-11 & 2011-12 and No. CIT(A)-



I/IT-E-1(68)/2013-14 vide dated 27.01.2014 & 30.06.2014. The Assessments were framed by the Dy. Director of Income Tax (Exemp.), Circle- I-(2), Mumbai (in short 'DDIT'/ AO) for the A.Y. 2008-09, 2009-10 & 2010-11 vide orders dated 24.12.2010, 07.12.2011, 04.03.2013 respectively under section 143(3) of the Income Tax Act, 1961 (hereinafter 'the Act').

2. The only common issue in these three appeals of Revenue is against the order of CIT(A) allowing the claim of exemption to the assessee trust under section 11 of the Act holding that the donations collected by the assessee on account of corpus donation is capitation fee over and above the fees prescribed by the Government. For this Revenue has raised the identically worded grounds in all the years and the grounds raised in AY 2008-09 reads as under: -

1. *“That on the facts and circumstances of the case and in law, Id. CIT(A) erred in allowing exemption u/s 11 to the assessee trust, when the assessee collects corpus donation over and above the fees prescribed by the Government , which is not in conformity with the decision of Hon'ble ITAT, Hyderabad in the case of Chaitanya Educational Society dated 21/01/2014 in ITA No. 823/Hyd/2011 where it was held that any money, by whatsoever name it is called, i.e. donation, building fund, auditorium fee etc., over and above the prescribed fee for the admission of the student, the appellant would not be entitled for exemption u/s 11..”*

We will take the facts and circumstances from AY 2008-09 and will decide the issue for all these three assessment years.

3. Briefly stated facts are that the assessee trust is a registered trust under section 12A of the Act vide order of Commissioner of Income Tax



dated 14.07.1975. The memorandum of association of the Trust is dated 27.01.1955. Subsequently, the assessee trust made substantial changes in the object clause of the memorandum of association and amended its objects by adding additional objects. On 06.09.1986, due to change in the government policy and to obtain minority status and certificate, the assessee Trust made slight alternation in its memorandum, so as to bring it to the same in confirmative with the government policy. Accordingly, the amended clause was communicated to the charity commissioner and the basic objects and the activities of the trust remains same as before. The changes made were as under : -

“(i) inserting 'primarily for Catholics, and in consonant with Catholic Principles for all persons' in the opening part of clause 3 of the Memorandum of Association;

(ii) Inserting of the Immaculate Conception' after the words Congregation of the Franciscan Hospitaller Sisters' in clause 3(a) of the Memorandum of Association; and

(iii) Inserting 'primarily Catholics and, so far as is consonant, with Catholic principles, other, 'after children and before 'irrespective of religion, race community...' in clause 3(d) of the Memorandum of Association.”

4. The assessee before the AO contended that the subsequent applications for renewal of registration under section 80G of the Act, the amended memorandum of association was considered by CIT/ DIT Exemptions for an approval and after considering the amended clause, registration was renewed from time to time. It was claimed that prior to 2008-09 the exemption under section was allowed by the departments by orders either under section 143(1) or 143(3) of the Act. But the AO was of



the view that whether there is change in the object clause of the trust, a fresh application for registration under section 12A of the Act is required and in the absence of registration under section 12A of the Act, exemption under section 11 of the Act cannot be allowed. The CIT(A) allowed the claim of the assessee on this aspect and the same is not under challenged. However, the AO denied the benefit of exemption under section 11 of the Act on the reason that the assessee could not produce documentary evidences in respect to the claim of corpus donation. The AO noted that the assessee vide letter dated 16.12.2010 offered the donations as income in the computation of income and also filed the revised computation of income. It was explained before the AO by assessee's Counsel that the above donation has been taken by school from parents of school students, including those whose children have taken admission during the year. Accordingly, the AO was of the view that the assessee is accepting the capitation fees. The AO following the decision of co-ordinate Bench of ITAT Hyderabad in the case of Vodithala Education Society Vs. ADIT (Exem.) 20 SOT 353, denied the claim of exemption by holding that the assessee trust is collected the donations from students and the said donation is offered as a part of the fee prescribed by the Government. According to the AO, the assessee is selling the education and element of charity is missing. Hence, he disallowed the claim of exemption under section 11(1) and 11(2) of the Act and assessed the assessee trust as AOP. Aggrieved, assessee preferred the appeal before CIT(A).

5. The CIT(A) allowed the claim of the assessee by observing in following para: -

"5.6 I have considered the facts and circumstances of the case, the submissions of the appellant and the assessment order. There is no adverse or finding by the AO on the 'application of income'



during both the years for educational purposes i.e. charitable purpose. It is also on record that the DIT(E) vide his detailed order dtd.07.01.2014 No. DIT(E)/Registration 12AA/2013-14/1 has dropped the proceedings for withdrawal of Registration u/s 12AA which was initiated on the proposal of the AO dtd.23.02.2011 as noted in the said order. Accordingly, the competent authority had not taken the adverse view in respect of amended objects of the trust and its activities.

The receipts of the appellant i.e. the income of the appellant during the year is subject to exemption in terms of section 11, 12 and 13 of the I.T. Act, 1961. The observations or the AO as contained in the assessment order, apart from being contested and debatable as to whether any capitation fees is charged or not?, have not been dealt by the AO in relation to section 11 and 13 of the I.T. Act with any issue calling for denial of exemption for the year. As far as receiving any amounts in the nature of capitation fees, same is liable to be considered primarily for the purpose of objects and activities if any, beyond the objects of the trust. In that case, it is the competent authority u/s 12 AA where the cause of action exists. Even if including such amounts of receipts in the income of the appellant, if the required application of income is on the objects of the trust in terms of section 11 and 13 of the I.T. Act and Registration u/s 12A continuous, legally there is no provision as such to debar the assessee/appellant from exemption u/s 11.



5.7 It has also been submitted that even by including the amounts alleged to be capitation fees in the income of the appellant during the year, the required application of income of 85% is fulfilled by the appellant and also that there is no adverse inference on the 'application of income' during the year. The receipts/income of the appellant including such amounts is Rs.13,28,67,843/-(Rs. 14,82,39,572/-) whereas application of income is Rs. 12,39,39,024/-(Rs. 14,75,41,708/-) as furnished vide verified submissions dtd.22.01 .2014.

In view of above discussions, the appellant fulfills the requirement of its application of income on charitable activities during the year in terms of section 11 of the I.T. Act and as such there is no other finding given by the AO warranting forfeiture of exemption of income u/s 11 r.w.s. 13 of the I.T. Act. Hence, the AO is directed to allow the exemption after verification of application of income and accumulation u/s 11 of the I.T. Act as submitted by the appellant that same has been fulfilled even after including the alleged amounts of capitation fees in the Income of the appellant for both the years.

The issue of nature of receipt whether it is capitation fees is not relevant and not adjudicated because same is under the purview of the competent authority in the context of Registration u/s 12A and also because even by including the alleged amounts of capitation fees as income during the year, the required application of income/accumulation as per provisions of section 11 are prima-fade fulfilled by the appellant as submitted on record.



5.8 There is no material on record to show that appellant had accepted capitation fees, payment as premium charged for admissions. More relevant and important is that even if such receipts (capitation fee) are liable to be treated as involuntarily contributions, the only course of action available before Revenue is to see whether such contributions have been treated by the assessee as the income and also applied for charitable purpose. The AO has not recorded any such default on the part of the appellant in relation to application of these receipts. Hence, even such amounts/income is eligible for exemption u/s 11 if other conditions are fulfilled. ACT Vs. Balaji Education & charitable Public Trust (2011) (Mad)."

Aggrieved, now Revenue is in appeal before Tribunal.

6. Before us, the learned Counsel for the assessee filed sample copy of receipt of corpus donation from one of the student and the relevant is as under: -

SOCIETY OF THE FRANCISCAN HOSPITALLER SISTERS.
BANDRA MUMBAI - 400 050

VALID UP TO 01/04/2008 to 31/03/2011 AAATT 3391 P 80G/2623/2007/2008-09
INCOME - TAX EXCEMPTION CERTIFICATE NO. TR/11 dt. 14/07/1975

Receipt No. : 1 Date : 22/5/08

Received with thanks Rs. 5000/- (Rs. Five
thousand only) from Shri / Smt. / M/s. Suresh bai

Of _____

towards CORPOUS FUND OF SOCIETY by Cash / M. O. / ch. / D. D. /

No. _____ Dt. _____ Drawn on _____ Dt. _____

Signature with stamp of Society
Society of the Franciscan Hospitalier
Sisters, St. Joseph's Convent,
VALSAD.



7. The learned Counsel for the assessee also drew our attention to the page 100 of the assessee's paper book, wherein the appeal of parents and well-wishers for giving corpus donation was made is enclosed. The learned Counsel for the assessee stated that the complete list of donations on account of Corpus fund amounting to ₹ 21,68,000/- filed before the AO but AO was under wrong impression that this is capitation fee. The learned Counsel for the assessee argued that the donations received by assessee is in the nature of corpus donation and not capitation fee as alleged by the Assessing Officer. He argued that in fact, it was in the nature of voluntary donation and the society has intended the donation as voluntary aid to meet increasing expenditure of the school. It was not connected directly or indirectly with any fees, much admission fees. A copy of appeal made for contribution has already enclosed in assessee's paper book at page 100. It was also claimed that this corpus donation received by the assessee do not satisfy the donation of capitation fee as per section 2(a) of the Maharashtra Educational Institution (prohibitive of captive fee) Act 1987, as the same are not in the nature of fees, which in the nature of donations. Accordingly, he argued that as per section 11(1)(d) of the Act, the said capitation fee are not to be included in the total income of the assessee as these are in the form of voluntary combination/ voluntary donation with a specific direction that they shall form part of corpus of the assessee. Moreover, the assessee has applied/ utilized the capitation fees for charitable purposes as per the object of the society. He also clarifies that all the income of the assessee which is interest, donation. Grants of tuition fees and alleged capitation fee are utilized for the purpose of education and charitable activity. Since, all the income is utilized for the purpose of charity, the same cannot be brought to tax alleging the same as capitation fee. The learned Counsel for the assessee relied on the decision of Hon'ble Supreme Court in the



case of Father Thomas Shingare & Ors. Vs State of Maharashtra (SC) (2001) Supp (5) SCR 636 and Hon'ble Bombay High Court in the case of St. Vidya Kishore Rao & Ors Vs. State of Maharashtra (Bom) Cr. W.P No. 784 of 2001, order dated 24.07.2009. On the other hand, the learned CIT Departmental Representative, Shri. R Manjunatha Swamy heavily relied on the assessment order.

8. We have heard the rival contentions and gone through the facts and circumstances of the case. The facts of the case are that the assessee trust is in the receipt of corpus donation but the AO was of the view that it is in receipt of capitation fee and in the light of the decision of Vodithala Education Society (supra) the alleged capitation fee was disallowed and brought to tax. We find that the capitation fee is define in section 2A of the Maharashtra Educational Institutions (Prohibition of Capitation Fee) Act, 1987 which reads as under: -

“Capitation fee means any amount, by whatever name called, whether in cash or kind paid or collected, directly or indirectly, in excess of the prescribed or as the case may be, approved, rates of fees regulated under section 4.”

9. We find from the facts that the alleged capitation fee collected was not in the nature of fee. Assessee has attached the List of donations received for AY 2009-10. In fact, it was in the nature of a voluntary donation. The society had invited donations as voluntary aid to meet the ever increasing expenditure of the schools. This appeal was general in nature and applied to all. It was not connected directly or indirectly with any fees, much admission fees. A copy of appeal made for contribution is already submitted in the Paper Book. The Assessee has enclosed a sample receipt which states that the sum has been willingly contributed to the Assessee as a token to be used by them in their Corpus Fund for the purpose as desired by them. The said receipt also has name and address



of the donor along with signature of donor. From the above, it is clear that the capitation fees charged by the Assessee do not satisfy the definition of Capitation Fee as per Section 2(A) of the Maharashtra Educational Institutions (Prohibition of Capitation Fee) Act, 1987 as the same are not in nature of fees but are in nature of donation. Hence, as per Section 11(1)(d) of the Act, the said capitation fees are not includable in total income of the Assessee as they are in form of voluntary contributions with a specific direction that they shall form part of corpus of the Assessee. Moreover, the Assessee has applied /utilized of the capitation fees for charitable purposes as per the objects of the Assessee Society. All the income of the Assessee such as interest, donations, grants, tuition fees and alleged capitation fees are utilised for the purpose of the education and charitable activities. Since all the income is utilized for the purpose of charity the question of taxing alleged capitation fees would not arise. Importantly, no Government or any authority or institution has so far taken any objection to the charging of such receipt or contribution. To add, further, the alleged capitation fees cannot be considered as premium on tuition fees either, since amount collected varies from person to person.

10. The assessee relied on the case of ACIT v Nagarjuna Educational Society [2011] 46 SOT 501 (Visakhapatnam), wherein the assessee society was formed with the main objective of imparting education and was running several educational institutions. It was granted registration as a charitable institution under section 12A of the Act. It filed its return for the assessment year 2000-01 declaring nil income. The return was processed under section 143(1) of the Act. However, thereafter the AO re-opened the assessment of the assessee on the ground that the assessee collected capitation fee from the students in the guise of donation /corpus fund and, therefore, it could not be said to be carrying on charitable activities. Accordingly, the AO rejected the claim of the



assessee and treated the said corpus donations as part of the total receipts of the assessee but CIT(A) deleted the additions made in both the years accepting the assessee's contention that the donations were received voluntarily and for the purpose of corpus. On further appeal, the Tribunal held that, in the instant case, there was no dispute with regard to the fact that the impugned donations received by the assessee had been given with a specific direction that they would form part of the 'corpus' of the institution.

11. In the present case before us also the assessee-society had also furnished the names and addresses of the donors along with the photocopy of the receipts given by it. The assessee also filed confirmation letters from some of the donors to the effect that they had given the impugned corpus donations for the development of the institution. However, the AO had failed to examine all those evidences to prove the point that the impugned donations were not given voluntarily. The AO also did not examine the concerned donors in that regard. In the absence of examination of the evidences and donors, the view entertained by the AO became baseless. Hence, in view of the foregoing discussions, the said voluntary contributions would remain as 'corpus donations' exempt under Section 11(1)(d) and the AO was not correct in changing the character of corpus donations as capitation fees.

12. The assessee also relied on the case law of Hon'ble Madras High Court in the case of CIT vs. Balaji Educational & Charitable Public Trust [2015] 374 ITR 274 (Madras), wherein Hon'ble High Court has held as under: -

“7.5 As rightly held by the Tribunal, if the Assessing Officer had any doubt about the receipt of capitation fee or the explanation given, he should have conducted enquiry either with the students or with their parents or with any other person interested in



the activities carried on by the assessee trust. But, without doing so, the Assessing Officer estimated the collection of contributions on the basis of the number of seats available under management quota multiplied by the amount of contribution attributable to individual seats. Any determination for purpose of tax cannot be based on hypothetical facts or conjectures or surmises. The inference drawn by the Original Authority is based on probability.

7.6 With regard to the seizure of cash of over Rs.44 Lakhs from the residence of the Chairman of the Assessee Trust, it is not in dispute that the said sum has been assessed in the hands of the Chairman for the assessment year 2008-2009 and the same was received from the petrol pump business, the turnover of which is more than Rs.30 Crores. Moreover, the Assessing Officer has accepted the disclosure of the seized cash as the income of the individual and, therefore, in our considered opinion, it cannot be said that assessee trust had accepted contributions by way of capitation fee. The said issue cannot be used both ways. The assessment of the undisclosed income at the hand of the individual ends the issue there. It has no relevance to the affairs of the Trust and there is no meterial to hold so.

7.7 In our considered opinion, based on the loose sheets and cash seized, which have been held as irrelevant to the present issue, it cannot be held that for all the assessment years the assessee received capitation fee for admission of students in the management quota. This is a perverse inference.



Without conducting any enquiry in this regard to make allegation is unsustainable. The information obtained from the Public Information Officer to a query raised under the Right to Information Act to the effect that "There is no any complaint received from any student/parent regarding capitation fee charged by the above institutions so far" also tilts the balance in favour of the assessee. It disproves the department's allegation of involuntary collection of amounts. That apart, the order passed under Section 264 of the Act for the assessment years 1998-1999 to 2001-2002 clearly states that the donation received from students or the parents is not compulsory in nature and, therefore, the same is not capitation fee. There is no material to controvert this fact which is to the knowledge of the department. No endeavour is made to sustain the allegation of involuntary donation. In any event, as rightly held by the Tribunal, it is not relevant in the present case as the allegation is violation of Section 13 r/w Section 11 of the Act.

7.8 We find that factually the Commissioner of Income Tax (Appeals) and the Tribunal have come to the conclusion that the donations received do not partake the character of capitation fee. There is no element of involuntary nature of donation. A specific finding is given that no investigation has been done to show that any parent or student has complained about the nature of donation. The department has failed to dispel the finding of fact.

7.9 In any event, the learned Standing Counsel for the department pleads that since the assessee had



not submitted the list of students, the Assessing Officer had to make an estimate adopting his own methodology. This we cannot accept for the simple reason that the show cause notice proceeds on the basis that the assessee has to submit the list of donors alone. A reply was submitted by the assessee and in paragraph 6(iii), the Assessing Officer states that all the statements tallied. However, the assessing officer comes to a different conclusion that contribution is not voluntary, and it is relatable to admission of students. We find this finding of the Assessing Officer, as has been rightly held by the Commissioner of Income Tax (Appeals) and the Tribunal, is not supported by documents, but on the basis of Assessing Officer's inference. It cannot be now stated that something was not furnished, nevertheless, he tallied all the materials and came to the conclusion as stated above. If the Assessing Officer has tallied the figures then the assessee's case of actual contribution to Trust has to be accepted. It has been shown in the return of income. A bald statement in paragraph (7) of the assessment order that the assessee is not carrying on charitable activities for the purpose of Section 13 read with Section 11 of the Act appears to be the mainstay of the department's case.

7.10 In effect, it is clear that the authority has confused himself with the admission of students in management quota with the carrying on activities of the trust. The distinction is obvious that if the department wanted to make out a case of violation of Section 13 of the Act by the trust, it cannot be based on the perception of the Assessing Officer



that donations to the trust are not voluntary. We hasten to add that there is no material to support the plea that the donations are not voluntary.

7.11 Having invoked Section 13, the mainstay of the case of the department should be based on the activities of the trust to plead that the same are not in consonance with Section 13 of the Act and, therefore, exemption under Section 11 of the Act should be denied, which we find is abysmally silent in the show cause notice and the assessment order.

7.12 We do not find any reason to come to a different conclusion on facts, as has been addressed by the Commissioner of Income Tax (Appeals) as well as the Tribunal on these two issues relating to seizure of cash and loose sheets. Apparently, there is no dispute on that fact. All that the department is trying to show is that there is something improper in the manner in which the donations are handled. Both these factors clearly establish that the allegations have nothing to do with the trust and its activities in relation to the charitable objects.

7.13 There appears to be no second opinion on this finding because the scope of Sections 11, 12 and 13, as we find is in relation to application of income and the utilization thereon for charitable purpose, as defined under Section 2(15) of the Act, which reads as under:

"Section 2(15) 'charitable purpose' includes relief of the poor, education, medical relief,



and the advancement of any other object of general public utility."

There is not even an iota of material to come to a conclusion to a different conclusion than what has been held by the CIT (Appeals) and the Tribunal."

13. Secondly, the assessee relied on the decision of Pune ITAT in the case of Shikshan Prasarak Mandali v. CIT in ITA Nos. 1348 & 1349/Pune/2010 order dated 27.03.2014, wherein, on similar circumstances Tribunal allowed registration under section 12A of the Act by observing as under: -

"8.10 In view of the above cited decisions, we hold that the finding given by the Ld.CIT that the assessee was collecting huge donation for admission of students to various institutes run by it in violation of provisions of Maharashtra Educational institutions (Prohibition of Capitation Fee) Act, 1987 for which the activities of the assessee trust are illegal and therefore the activities are not genuine is not correct. Further, the conclusion of the Ld. CIT that the institutes are being run on commercial lines with profit motive due to the substantial surplus created year after year is also not correct since the assessee has accumulated its surplus which is within the permissible limit of 15% u/s.11 and 12.

8.11 So far as the 2 decisions relied on by Ld.CIT are concerned we find the Ld. Counsel for the assessee has distinguished the same. We fully agree with his arguments. In any case since 2 views are possible on this issue, the view in favour of the assessee has to be adopted in view of the settled proposition of law. In this view of the matter, we hold



that the Ld. CIT is not justified in cancelling the registration u/s.12A of the I.T. Act, 1961. We accordingly set-aside the order of the Ld.CIT and direct him to grant registration u/s.12A of the Income Tax Act. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed.”

14. We find from the above decision of the Tribunal, restoring registration under section 12A of the Act cancelled by CIT on the ground that assessee has been collecting huge donations for admission of students to the various institutes run by it, in violation of provision of Maharashtra Education Institutions (Prohibition of Capitation fee) Act, 1987. The Tribunal took cognizance of the fact there was no such complaint before any government authority nor had any authority initiated any action against the assessee for the alleged violation. Neither CIT nor the Department had referred the matter to Government or lodged complaint against the Society. Therefore, the finding given by the CIT that the assessee was collecting huge donation for admission of students to various institutions run by it in violation of provisions of Maharashtra Educational institutions (prohibition of Capitation Fee) Act, 1987 for which the activities of the assessee trust were illegal and therefore the activities were not genuine was not correct. The Tribunal held that the CIT was not justified in cancelling the registration under section 12A of the Act. This view of the Tribunal was affirmed by the Hon'ble Bombay High court in the case of CIT vs. Shikshan Prasarak Mandali (2017) 86 taxmann.com 7 (Bom).

15. In view of the given facts and circumstances of the present case as discussed above and the case laws cited by the assessee and particularly the decision of Shikshan Prasarak Mandali (supra) of Hon'ble Bombay High court affirming the decision of Tribunal regarding donations



received for admission of students to various institutions run by it not in violation of provisions of Maharashtra Educational institutions (Prohibition of Capitation Fee) Act, 1987. Respectfully following Bombay High Court and the facts of the case, we allow the claim of deduction under section 11 of the Act to the society and affirmed the order of CIT(A).

16. Similar are the appeals for AY 2009-10 and 2010-11 and hence, taking a consistent view, we dismiss these two appeals of Revenue also.

17. **In the Result, all three appeals of Revenue are dismissed.**

Order pronounced in the open court on 24-08-2018.

आदेश की घोषणा खुले मे दिनांक 24-08-2018 को की गई ।

Sd/-

(जी. मंजुनाथ /G MANJUNATHA)

(लेखा सदस्य / ACCOUNTANT MEMBER)

Sd/-

(महावीर सिंह /MAHAVIR SINGH)

(न्यायिक सदस्य/ JUDICIAL MEMBER)

Mumbai, Dated: 24-08-2018

Sudip Sarkar /Sr.PS

Copy of the Order forwarded to:

1. The Appellant
 2. The Respondent.
 3. The CIT (A), Mumbai.
 4. CIT
 5. DR, ITAT, Mumbai
 6. Guard file.
- //True Copy//

BY ORDER,

Assistant Registrar
ITAT, MUMBAI