

आयकर अपीलीय अधिकरण “एक-सदस्य” न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, PUNE

सुश्री सुषमा चावला, न्यायिक सदस्य, एवं श्री अनिल चतुर्वेदी, लेखा सदस्य, के समक्ष  
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI ANIL CHATURVEDI, AM

आयकर अपील सं. / ITA Nos.1639 & 1640/PUN/2017

निर्धारण वर्ष / Assessment Years: 2009-10 & 2010-11

Smt. Madhuri Dhananjay Marathe,  
3, Yashodhara Apartment,  
Chinchkhed Road, At Post  
Pimpalgaon (B), Taluka- Niphad,  
Nashik  
PAN : AMJPM4024B

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward-1(4), Nashik.

.....प्रत्यर्थी / Respondent

Appellant by : Shri Pramod Shingte

Respondent by : Shri Pankaj Garg

सुनवाई की तारीख / Date of Hearing : 16.08.2018	घोषणा की तारीख / Date of Pronouncement : 30.08.2018
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**आदेश / ORDER**

**PER SUSHMA CHOWLA, JM**

These two appeals filed by the assessee are against the order of the Commissioner of Income Tax(Appeal)-1, Nashik dated 15.05.2017 relating to assessment year 2009-10 against order passed under section 143(3) r.w.s 147 of the Income Tax Act, 1961 ( in short ‘the Act’).

2. The assessee has raised following grounds of appeal in ITA No. 1639/PUN/2017:

*"1. On the basis of facts and in the circumstances of the case and as per the law, the assessment order passed u/s.147 of the Act please be quashed as the AO has not made any additions or disallowance to the income of the appellant which were subject matter of Reasons Recorded for issue of notice u/s. 148 of the Act.*

*2. On the basis of facts and in the circumstances of the case and as per law, the Commissioner of Income Tax, (Appeals)-I, Nashik, is not justified in confirming addition of Rs.2,50,000/- being advance received from Mr.Vinod Marathe by holding the same to be non genuine.*

*3. On the basis of facts and in the circumstances of the case, the Commissioner of Income Tax, (Appeals)-I, Nashik, is not justified in upholding the addition of Rs.2,50,000/- and disallowance of Rs. 2,96,360/- on account of labour charges, particularly when the appellant has disclosed profit more than 8% of the gross receipt u/s.44AD of the Act.*

*4. On the basis of facts and in the circumstances of the case, the Commissioner of Income Tax, (Appeals)-I, Nashik, is not justified in confirming the observation of AO that the appellant has produced bills/vouchers of labour charges of Rs. 1,20,800/- as against claimed of Rs, 3,93,000/- in the Profit and Loss Account for the year under appeal thereby confirming the addition of the difference of Rs.2,72,200/- (Rs.3,93,000/- less Rs.1,20,800/-), whereas the fact is that the appellant has claimed labour charges only Rs.65,200/- in the Profit and Loss Account for the year under appeal and not of Rs.3,93,000/- as considered by the AO in the assessment order.*

*5. On the basis of facts and in the circumstances of the case, the Commissioner of Income Tax, (Appeals)-I, Nashik, is not justified in confirming ad-hoc disallowance of Rs.24,160/- i.e. 20 % out of labour expenses of Rs. 1,20,800/-.*

*6. On the basis of facts and in the circumstances of the case, the Commissioner of Income Tax, (Appeals)-I, Nashik, is not justified in disallowing the expenses totaling to Rs.2,96,360/- when the expenses are not claimed by the appellant as deduction from Total Income because the same are added to closing work in progress of the project under construction.*

*7. The Appellant craves for addition to deletion, alteration, modification, change any of the grounds."*

3. These two appeals relating to the same assessee on similar issue were heard together and are being disposed of by this consolidated order for the sake of convenience.

4. The preliminary issue raised in both the appeals by way of ground of appeal No. 1 is against the initiation of re-assessment proceedings under section 147/148 of the Act and order passed under section 143(3) r.w.s.147 of the Act.

5. Briefly in the facts of the case, during the course of scrutiny assessment under section 143(3), in the case of Mayuri Infrastructure Pvt. Ltd. for assessment year 2010-11, it was seen that the said company had claimed unsecured loan in the name of assessee, amounting to Rs.14,20,000/-. In support of the claim extract of assessee's bank A/c was submitted. In the bank A/c cash deposits of Rs.4,35,000/- were shown; but the assessee had failed to explain source of the income. The Assessing Officer recorded reasons for re-opening of assessment proceedings under section 147 of the Act. Notice under section 148 of the Act was issued. The assessee vide letter dated 26.12.2014 stated that the return of income filed on 10.03.2011 may be treated as filed in response to notice under section 148 of the Act. In the said return of income, the assessee had shown income of Rs.1,78,172/-. The assessment proceedings were taken up and while passing assessment order under section 143(3) of the Act, addition was made on account of advance received of Rs.2,50,000/- and disallowance of labour charges of Rs.2,72,200/-. It may be pointed out herein itself that no addition was made on account of reasons recorded for re-opening of assessment under section 147/148 of the Act.

6. Before CIT(A), the said issue was raised and reliance was placed on the decision of the Hon'ble Bombay High Court in the case of CIT Vs. Jet Airways India Limited., 331 ITR 236. However, placing reliance on the decision of Hon'ble Karnataka High Court in the case of N. Govindraju Vs. ITO, in ITA No.504/2013 dated 01.07.2015, the CIT(A) held that since the Hon'ble Karnataka High Court had delivered the decision after considering the decision of Jurisdictional High Court in

the case of CIT Vs. Jet Airways (supra.), re-opening of assessment under section 147 of the Act was valid.

7. Now the assessee is in appeal before us against the order of CIT(A). By way of ground of appeal No.1, the assessee has raised jurisdictional issue. We proceed to decide the jurisdictional issue raised before referring to the issue raised on merits.

8. The Ld. AR for the assessee placed reliance on the decision of CIT Vs. Jet Airways (supra.) and also pointed out that the Tribunal in the case of husband of the assessee, Dhananjay R Marathe has decided the similar issue.

9. The Ld. DR for the Revenue placed reliance on the order of CIT(A) with special reference to Para 4.5.

10. We have heard the rival contentions and perused the record. The first issue raised is against the re-opening of the assessment under section 147 of the Act. The assessee had originally filed the return of income. Thereafter, because of the information gathered during the assessment in the case of M/s. Mayuri Infrastructure Pvt. Ltd., the Assessing Officer of the assessee recorded satisfaction for reopening the assessment under section 147 of the Act. The reasons recorded for reopening of the assessment were in respect of the investment in the said company of Rs.14,20,000/-. The Assessing Officer was of the view that where the assessee had shown the return of income of Rs.1,78,172/-, the source of payment for investment was unexplained and hence notice under section 148 of the Act was issued.

11. We find that the issue raised in the present appeal stands squarely covered by the decision of the Tribunal in the case of husband of the assessee in ITA

No.263/PUN/2017, A.Y.2010-11, order dated 23.05.2018. The Tribunal had placed reliance on the decision of the Hon'ble Jurisdictional High Court and after taking into consideration decision of Hon'ble Karnataka High Court in the case of N. Govindraju Vs. ITO (supra.), it was held as under :

*“9. On the perusal of the record and after hearing both the Authorised Representatives, the first issue raised is against the reopening of the assessment under section 147 of the Act. The assessee had originally filed the return of income. Thereafter, because of the information gathered during the assessment in the case of M/s.Mayuri Infrastructure Pvt. Ltd., the Assessing Officer of the assessee recorded satisfaction for reopening the assessment under Section 147 of the Act. The reasons recorded for reopening of the assessment were in respect of the investment in the property which was purchased for Rs.51,00,000/- plus other charges. The Assessing Officer was of the view that where the assessee had shown the return of income of Rs.2,77,027/-, the source of payment for purchasing the property was unexplained and hence notice under Section 148 of the Act was issued.*

*10. The perusal of the assessment records show that no addition was made on account of the reasons recorded for reopening of the assessment. However, the Assessing Officer passed the assessment order under Section 143(3) of the Act r.w.s. 147 of the Act after making additions on various other issues. The question which arises in the present appeal by way of ground of appeal No.1 is whether the reassessment proceeding completed in the hands of the assessee are vitiated since no addition had been made on account of the reasons recorded for reopening of assessment. The Jurisdictional High Court in the case of CIT Vs. Jet Airways (I) Ltd., (supra) had elaborated upon the issue and held that as per Explanation (3) to Section 147 of the Act, the Assessing Officer may assess the income in respect of any issue which had escaped assessment and also any other income, which comes to his notice subsequently during the course of proceedings under the section. Elaborating upon the phrase “and also” between the first and second parts of the Section, the Hon'ble Jurisdictional High Court held that in case where the reasons on which reopening was initiated in the hands of the assessee and the same is found to be false or baseless, then everything goes wrong and the structure erected on such foundation would crumble. In other words, the Hon'ble Bombay High Court held that once no addition is made on account of the reasons recorded for reopening the assessment, then no addition is to be made on any other issue.*

*11. The Hon'ble Karnataka High Court however in the case of N. Govindaraju Vs. ITO (supra) took contrary stand and held that under Section 148(2) of the Act, the phrase ‘any other income’ used in the second part of the Section was with regard to where no reasons could have been recorded before issuing notice and has come to the notice of the Assessing Officer subsequently during the course of proceedings, which income could be assessed independent of the first part, even when no addition was made with regard to such income.*

*12. Same proposition was laid down by the Hon'ble Karnataka High Court in a later decision in the case of M/s. Mookambika Developers (supra)*

which has been relied upon by the Commissioner of Income Tax (Appeals) in Para 4.5 of his order and it was held as under :

“4.5.....

*In view of the aforesaid judicial renditions which have been delivered after considering the decision of Jurisdictional High Court in the case of Jet Airway the Hon'ble Court of Karnataka has clearly held that while assessing income under section 148 the AO can assess other income even if no addition is made on reason for which assessment was reopened. While delivering this decision the Karnataka High Court relied on the apex court decision in the case of Sun engineering and also the decision of Punjab and Haryana High court in the case of Majinder Singh Kang Vs CIT (2012) CIT 344 ITR 358, wherein the SLP filed against was dismissed by the Supreme Court. Since the SLP filed against the decision of Punjab and Haryana High court is dismissed, the decision rendered in the case of Majinder Singh Kang has attained finality. Further, in the instant case, the notice issued for reassessment is valid and it has not been challenged by the appellant at any stage. In view of the aforesaid discussion, the factual and legal matrix of the case, in my considered view, the decision of the Karnataka High Court is valid as it is rendered after considering the decision of jurisdictional High Court and the decision of the Punjab and Haryana High Court which is upheld by the Supreme Court by dismissing the SLP.”*

13. *The Hon'ble Supreme Court in the case of Thana Electric Supply Ltd., Vs. CIT reported in 206 ITR 727 (SC) has laid down that view expressed by Jurisdictional High Court takes precedence over contrary view taken by non-jurisdictional High Court. The Jurisdictional High Court on the issue involved has taken a view which is to be applied following the judicial propriety. The view of the Hon'ble Karnataka High Court cannot be applied in preference to the view laid down by the Hon'ble Bombay High Court. The Hon'ble High Court in the case of CIT Vs. Jet Airways (I) Ltd., (supra) held as under :*

*“11. The rival submissions which have been urged on behalf of the revenue and the assessee can be dealt with, both as a matter of first principle, interpreting the section as it stands and on the basis of precedents on the subject. Interpreting the provision as it stands and without adding or deducting from the words used by Parliament, it is clear that upon the formation of a reason to believe under section 147 and following the issuance of a notice under section 148, the Assessing Officer has the power to assess or reassess the income, which he has reason to believe had escaped assessment and also any other income chargeable to tax. The words "and also" cannot be ignored. The interpretation which the Court places on the provision should not result in diluting the effect of these words or rendering any part of the language used by Parliament otiose. Parliament having used the words "assess or reassess such income and also any other income chargeable to tax which has escaped assessment", the words "and also" cannot be read as being in the alternative. On the contrary, the correct interpretation would be to regard those words as being conjunctive and cumulative. It is of some significance that Parliament has not used the word "or". The Legislature did not rest content by merely using the word "and". The words "and", as well as "also" have been used together and in conjunction.*

*The Shorter Oxford Dictionary defines the expression "also" to mean 'further, in addition, besides, too'. The word has been treated as being relative and conjunctive. Evidently, therefore, what Parliament intends by use of the words "and also" is that the Assessing Officer, upon the formation of a reason to "believe under section 147 and the issuance of a notice under section 148(2) must assess or reassess: (i) 'such income'; and also (ii) any other income chargeable to tax which has escaped assessment and which comes to his notice subsequently in the course of the proceedings under the section. The words 'such income' refer to the income chargeable to tax which has escaped assessment and in respect of which the Assessing Officer has formed a reason to believe that it has escaped assessment. Hence, the language which has been used by Parliament is indicative of the position that the assessment or reassessment must be in respect of the income in respect of which he has formed a reason to believe that it has escaped assessment and also in respect of any other income which comes to his notice subsequently during the course of the proceedings as having escaped assessment. If the income, the escapement of which was the basis of the formation of the season to believe is not assessed or reassessed, it would not be open to the Assessing Officer to independently assess only that income which comes to his notice subsequently in the course of the proceedings under the section as having escaped assessment. If upon the issuance of a notice under section 148(2), the Assessing Officer accepts the objections of the assessee and does not assess or reassess the income which was the basis of the notice, it would not be open to him to assess income under some other issue independently. Parliament when it enacted the provisions of section 147 with effect from 1-4-1989 clearly stipulated that the Assessing Officer has to assess or reassess the income which he had reason to believe had escaped assessment and also any other income chargeable to tax which came to his notice during the proceedings. In the absence of the assessment or reassessment of the former, he cannot independently assess the latter.*

**12.** *In CIT v. Sun Engg. Works (P) Ltd. [1992] 198 ITR 297<sup>1</sup>, the Supreme Court dealt with the following question of law in the course of its judgment:-*

*"Where an item unconnected with the escapement of income has been concluded finally against the assessee, how far in reassessment on an escaped item of income is it open to the assessee to seek a review of the concluded item for the purpose of computation of the escaped income?"*

*The issue which arose before the Supreme Court was whether, in the course of a reassessment on an escaped item of income could an assessee seek a review in respect of an item which stood concluded in the original order of assessment. The Supreme Court dealt with the provisions of section 147, as they stood prior to the amendment on 1-4-1989. The Supreme Court held that the expression "escaped assessment" includes both "non-assessment" as well as "under assessment". Income is said to have escaped assessment within the meaning of the section when it has not been charged in the hands of an assessee during the relevant assessment year. The expression "assess" refers to a situation where the assessment of the assessee for a particular year is, for the first time, made by resorting to the provisions of section 147. The expression "reassess" refers to a situation where an assessment has already been made but the Assessing*

*Officer has reason to believe that there is under assessment on account of the existence of any of the grounds contemplated by Explanation 1 to section 147. The Supreme Court adverted to the Judgment in V. Jaganmohan Rao v. Cft [1970] 75 ITR 373, which held that once an assessment is validly reopened, the previous under assessment is set aside and the Income-tax Officer has the jurisdiction and duty to levy tax on the entire income that had escaped assessment during the previous year. The Court held that the object of section 147 ensures to the benefit of the revenue and it is not open to the assessee to convert the reassessment proceedings as an appeal or revision and thereby seek relief in respect of items which were rejected earlier or in respect of items not claimed during the course of the original assessment proceedings.*

*The judgment in V. Jaganmohan Rao's case (supra) dealt with the language of sections 22(2) and 34 of the Act of 1922 while the judgment in Sun Engg. Works (P) Ltd.'s case (supra) interprets the provisions of section 147 as they stood prior to the amendment on 1-4-1989.*

*13. The effect of the amended provisions came to be considered in two distinct lines of precedent on the subject. The first line of authority, to which a reference has already been made earlier, adopted the principle that where the Assessing Officer has formed a reason to believe that income has escaped assessment and has issued a notice under section 148 on certain specific issues, it was not open to him during the course of the proceedings for assessment or reassessment to assess or reassess any other income, which may have escaped assessment but which did not form the subject-matter of the notice under section 148. This view was adopted in the Judgment of the Punjab and Haryana High Court in Vipan Khanna's case (supra) and in the judgment of the Kerala High Court in Travancore Cements Ltd. 's case (supra). This line of authority, would now cease to reflect the correct position in law, by virtue of the amendment which has been brought in by the insertion of Explanation 3 to section 147 by Finance (No.2) Act of 2009. The effect of the Explanation is that once an Assessing Officer has formed a reason to believe that income chargeable to tax has escaped assessment and has proceeded to issue a notice under section 148, it is open to him to assess or reassess income in respect of any other issue though the reasons for such issue had not been included in the reasons recorded under section 148(2).*

*14. The second line of precedent is reflected in a judgment of the Rajasthan High Court in CIT v. Shri Ram Singh [2008] 306 ITR 343. The Rajasthan High Court construed the words used by Parliament in section 147 particularly the words that the Assessing Officer 'may assess or reassess such income and also any other income chargeable to tax which has escaped assessment and which comes to his notice subsequently in the course of the proceedings' under section 147. The Rajasthan High Court held as follows:*

*" ... if is only when, in proceedings under section 147 the Assessing Officer, assesses or reassesses any income chargeable to tax, which has escaped assessment for any assessment year, with respect to which he had "reason to believe" to be so, then, only in addition, he can also put to tax, the other income, chargeable to tax, which has escaped assessment, and which has come to his notice subsequently, in the course of proceedings under section 147.*

*To clarify it further, or to put it in other words, in our opinion, if in the course of proceedings under section 147, the Assessing Officer were to come to the conclusion, that any income chargeable to tax, which, according to his "reason*

*to believe", had escaped assessment for any assessment year, did not escape assessment, then, the mere fact that the Assessing Officer entertained a reason to believe, albeit even a genuine reason to believe, would not continue to vest him with the jurisdiction, to subject to tax, any other income, chargeable to tax, which the Assessing Officer may find to have escaped assessment, and which may come to his notice subsequently, in the course of proceedings under section 147."*

*15. Parliament, when it enacted the Explanation (3) to section 147 by the Finance (No.2) Act, 2009 clearly had before it both the lines of precedent on the subject. The precedent dealt with two separate questions. When it effected the amendment by bringing in Explanation 3 to section 147, Parliament stepped in to correct what it regarded as an interpretational error in the view which was taken by certain courts that the Assessing Officer has to restrict the assessment or reassessment proceedings only to the issues in respect of which reasons were recorded for reopening the assessment. The corrective exercise embarked upon by "Parliament in the form of Explanation 3 consequently provides that the Assessing Officer may assess or reassess the income in respect of any issue which comes to his notice subsequently in the course of the proceedings though the reasons for such issue were not included in the notice under section 148(2). The decisions of the Kerala High Court in Travancore Cements Ltd.'s case (supra) and of the Punjab & Haryana High Court in Vipan Khanna's case (supra) would, therefore, no longer hold the field. However, insofar as the second line of authority is concerned, which is reflected in the judgment of the Rajasthan High Court in Shri Ram Singh's case (supra), Explanation 3 as inserted by Parliament would not take away the basis of that decision. The view which was taken by the Rajasthan High Court was also taken in another judgment of the Punjab & Haryana High Court in CIT v. Atlas Cycle Industries [1989] 180 ITR 319<sup>1</sup>. The decision in Atlas Cycle Industries' case (supra) held that the Assessing Officer did not have jurisdiction to proceed with the reassessment, once he found that the two grounds mentioned in the notice under section 148 were incorrect or non-existent. The decisions of the Punjab & Haryana High Court in Atlas Cycle Industries' case (supra) and of the Rajasthan High Court in Shri Ram Singh's case (supra) would not be affected by the amendment brought in by the insertion of Explanation 3 to section 147.-*

*16. Explanation 3 lifts the embargo, which was inserted by judicial interpretation, on the making of an assessment or reassessment on grounds other than those on the basis of which a notice was issued under section 148 setting out the reasons for the belief that income had escaped assessment. Those judicial decisions had held that when the assessment was sought to be reopened on the ground that income had escaped assessment on a certain issue, the Assessing Officer could not make an assessment or reassessment on another issue which came to his notice during the proceedings. This interpretation will no longer hold the field after the insertion of Explanation 3 by the Finance Act (No.2) of 2009. However, Explanation 3 does not and cannot override the necessity of fulfilling the conditions set out in the substantive part of section 147. An Explanation to a statutory provision is intended to explain its contents and cannot be construed to override it or render the substance and core nugatory. Section 147 has this effect that the Assessing Officer has to assess or reassess the income ("such income") which escaped assessment and which was the basis of the formation of belief and if he does so, he can also assess or reassess any other income which has escaped assessment and which, comes to his notice during the course of the proceedings. However, if after issuing a notice under section 148, he accepted the contention of the assessee and holds that the income which he*

*has initially formed a reason to believe had escaped assessment, has as a matter of fact not escaped assessment, it is not open to him independently to assess some other income. If he intends to do so, a fresh notice under section 148 would be necessary, the legality of which would be tested in the event of a challenge by the assessee.*

*17. We have approached the issue of interpretation that has arisen for decision in these appeals, both as a matter of first principle, based on the language used in section 147(1) and on the basis of the precedent on the subject. We agree with the submission which has been urged on behalf of the assessee that section 147(1) as it stands postulates that upon the formation of a reason to believe that income chargeable to tax has escaped assessment for any assessment year, the Assessing Officer may assess or reassess such income "and also" any other income chargeable to tax which comes to his notice subsequently during the proceedings as having escaped assessment. The words "and also" are used in a cumulative and conjunctive sense. To read these words as being in the alternative would be to rewrite the language used by Parliament. Our view has been supported by the background which led to the insertion of Explanation 3 to section 147. Parliament must be regarded as being aware of the interpretation that was placed on the words "and also" by the Rajasthan High Court in Shri Ram Singh's case (supra). Parliament has not taken away the basis of that decision. While it is open to Parliament, having regard to the plenitude of its legislative powers to do so, the provisions of section 147(1) as they stood after the amendment of 1-4-1989 continue to hold the field."*

*14. The learned Departmental Representative for the Revenue has pointed out that the Special Leave Petition has been dismissed by the Hon'ble Supreme Court in the case of Majinder Singh Kang Vs. CIT (supra). However, mere dismissal of the Special Leave Petition does not settle the issue as held by the Hon'ble Supreme Court in the case of V.M. Salgaocar and Brothers Pvt. Ltd., Vs. CIT reported in 243 ITR 383 (SC).*

*15. Applying the ratio laid down by the Jurisdictional High Court in the case of CIT Vs. Jet Airways (I) Ltd. (supra), it is held that the reassessment proceedings initiated in the case of assessee are invalid and bad-in-law as no addition has been made on the ground on which reasons were recorded for initiating reassessment proceedings. Thus, ground of appeal No.1 raised by the assessee is allowed. Since the reassessment has been held to be invalid and bad-in-law, the issues raised on merits become infructuous. Thus, the appeal of the assessee is allowed."*

12. The issue arising in the present appeal is identical to the issue raised before the Tribunal in the case of husband of the assessee and following the same parity of reasoning, we hold that the reassessment order passed in the present appeal is invalid and bad in law. Accordingly, ground of appeal No.1 raised by the assessee is allowed. The balance grounds of appeal raised on merits are, thus, dismissed.

13. The facts and issues in ITA No.1640/PUN/2017 are identical to the facts and issues in ITA No.1639/PUN/2017 and our decision in ITA No.1639/PUN/2017 shall apply mutatis-mutandis to ITA No.1640/PUN/2017.

14. In the result, both the appeals of the assessee are partly allowed.

Order pronounced on this 30<sup>th</sup> day of August, 2018.

Sd/-  
**(ANIL CHATURVEDI)**  
लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-  
**(SUSHMA CHOWLA)**  
न्यायिक सदस्य/JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 30<sup>th</sup> August, 2018

SB

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeal)-1, Nashik.
4. The Pr. CIT-1, Nashik.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,  
पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

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आदेशानुसार / BY ORDER,

निजी सचिव /Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.