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

श्री डी. करुणाकरा राव,लेखा सदस्य, एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
BEFORE SHRI D. KARUNAKARA RAO, AM AND SHRI VIKAS AWASTHY, JM

आयकर अपील सं. / ITA Nos. 897 to 899/PUN/2017

निर्धारण वर्ष / Assessment Years : 2006-07 to 2008-09

Padmavati Wind Energy Pvt. Ltd.
Shikka Mansion, Patan,
Tal. Patan, Dist.- Satara,
Pin-415 206
PAN : AAFCS1437B

.....अपीलार्थी / Appellant

बनाम / V/s.

The Assistant Commissioner of Income Tax,
Satara Circle, Satara

.....प्रत्यर्थी / Respondent

Assessee by : Shri Prayag Jha
Revenue by : Shri Rajesh Gawli

सुनवाई की तारीख / Date of Hearing : 21.08.2018
घोषणा की तारीख / Date of Pronouncement : 07.09.2018

आदेश / ORDER

PER VIKAS AWASTHY, JM

These three appeals by the assessee for assessment years 2006-07 to 2008-09 are directed against the order of Commissioner of Income Tax (Appeals)-4, Pune for the respective assessment years. All the three impugned orders are dated 03.01.2017.

2. Since, the issues involved in all the three appeals are similar and are arising from same set of facts, these appeals are taken up together for adjudication and are disposed of vide this common order.

3. The brief facts of the case as emanating from records are: The assessee-company is engaged in generation of power through Windmill. The assessee is also engaged in the business of trading in land and land development. During the period relevant to assessment year under appeal, the assessee received 'Sales Tax Benefit' under policy of the State Government published on 12.03.1998. The assessee treated 'Sales Tax Benefit' received from the Government as income derived from generation of power and accordingly, claimed deduction u/s.80IA of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') on the same. The Assessing Officer rejected assessee's claim of deduction u/s.80IA of the Act on the 'Sales Tax Benefit' received by the assessee.

4. Aggrieved by the withdrawal of deduction u/s.80IA of the Act on 'Sales Tax Benefit', the assessee filed appeal before the Commissioner of Income Tax (Appeals). The Commissioner of Income Tax (Appeals) after placing reliance on the decision of Tribunal in the case of Patankar Wind Farm Pvt. Ltd. Vs. Dy. CIT, in ITA No.2225 & 2226/PN/2013, for assessment years 2004-05 and 2005-06, decided on 10.04.2015. In the said case, 'Sales Tax Benefit' received by the assessee, was held to be not eligible for deduction u/s. 80IA(4). The Commissioner of Income Tax (Appeals) drawing the parity rejected the assessee's claim of deduction u/s.80IA of the Act in the present set of appeals.

5. Now, the assessee is in second appeal before the Tribunal against the order of Commissioner of Income Tax (Appeals). The grounds raised by the assessee in assessment year 2006-07 reads as under:

> *"On the facts and in the circumstances of the case and in law-*
>
> 1. *The ld. CIT(A) was not justified in rejecting the Appellant's contention that the Sales Tax Benefit of Rs.22,82,347/- was inextricably linked to the industrial undertaking and was integral part of the profit derived from power generation by the said undertaking, eligible for deduction u/s. 80IA(i).*
> 2. *The ld. CIT(A) was not justified in rejecting the Appellant's contention that the Sales Tax Benefit of Rs.22,82,347/- granted to the Appellant was part of a beneficial scheme of the State Government to promote generation of wind energy and was, therefore, eligible for deduction u/s.80IA(i).*
> 3. *The above grounds of appeal are without prejudice to each other.*
> 4. *The appellant craves leave to amend or alter any of the above Grounds of Appeal or to add new Grounds of Appeal during the course of appeal proceedings."*
>
> <u>*Additional Ground :*</u>
>
> *"Without prejudice to Ground Nos.1 & 2 and on the facts and in the circumstances of the case and in law, the authorities below erred in not appreciating that the amount of Rs.21,71,001/- received as Sales Tax Benefit, was of capital nature not liable to Income Tax."*

Identical grounds/additional ground have been raised by the assessee in assessment years 2007-08 and 2008-09.

6. Shri Prayag Jha appearing on behalf of the assessee submitted that the assessee is eligible for claiming deduction u/s.80IA(4) of the Act in respect of 'Sales Tax Benefit' provided by the State Government for setting up of Windmill. The ld. AR further supplemented his submission by filing written submissions and the same are reproduced as under:

> *"The assessee is a company engaged in business of Wind Power Generation, dealing in land and land development. The assessee received Sales Tax Benefit under the policy of the State Government of Maharashtra published on 12.03.1998. Sales Tax Benefit was available equivalent to the qualifying investment on wind energy generation project. Energy generated was to be sold to Maharashtra Electricity Board as per prescribed rate. Sales Tax Benefit was available only when*

the wind mill operated with a minimum of 12% plant load factor.

Year wise amount of Sales Tax Benefit received are as below-

Sl. No.	*A.Y.*	*Amount (Rs.)*
1	*2006-07*	*22,82,347/-*
2	*2007-08*	*21,43,166/-*
3	*2008-09*	*21,71,001/-*

The assessee considered these receipts as integral part of its gross receipt and credited the amount in the Profit And Loss Account in the respective assessment years. The assessee claimed deduction under section 80IA(4) in respect of the Sales Tax Benefit.

The Revenue held that these receipts were not derived from the industrial undertaking, i.e., the wind mill, and excluded them while granting relief under section 80IA(4) of the I T Act.

The Learned CIT(A) rejected the assessee's claim following the decision of the Pune ITAT in the case of Patankar Wind Farm Pvt. Ltd. v Dy. CIT, ITA Nos. 225, 226/PN/2013, Assessment Years 2004-05 and 2005-06.

The assessee is in appeal before the Hon'ble ITAT on this issue which was heard today.

ADDITIONAL GROUND OF APPEAL.

The assessee's argument in support of the Additional Ground is that it received the Sales Tax Benefit under the Scheme of the State Government which was to encourage construction installation of wind mills as a alternative source of electricity. The Supreme Court has held in the case of CIT v Chaphalkar Brothers [2018] 400 ITR 279 (SC) that purpose of the subsidy determines its nature. The assessee's case is covered by this judgment.

This issue was not raised in the Grounds of Appeal. This issue is purely of legal nature and no investigation is required into the facts of the case. Therefore, this issue is raised by way of Additional Ground of Appeal.

Additional Ground may kindly be admitted in all the three appeals. The Hon'ble ITAT is empowered to admit such ground as held by the Supreme Court in the case of NTPC Ltd v CIT [1998] 229 ITR 383 (SC).

The Hon'ble ITAT may decide this ground keeping in mind the judgment of the Supreme Court in CIT v Chaphalkar Brothers [2018] 400 ITR 279 (SC). A copy of this judgment was submitted in the Court Room."

7. On the other hand, Shri Rajesh Gawli representing the Department vehemently defended the order of Commissioner of Income Tax (Appeals). The ld. DR submitted that the issues raised by the assessee in the present set of appeals are identical to the one adjudicated by the Tribunal in the cases of Dy.CIT Vs. Indo Enterprises Pvt. Ltd. and M/s. Patankar Wind Farm Pvt. Ltd.,

in ITA Nos.1362/PUN/2011 & ITA No.169/PUN/2016, for assessment years 2008-09 & 2003-04, respectively decided on 22.12.2017. The ld. DR further submitted that the Tribunal after considering various decisions has held that 'Sales Tax Benefit' received by the assessee is in the nature of revenue income, not entitled for deduction u/s.80IA(4) of the Act.

8. We have heard the submissions made by representatives of rival sides and have perused the orders of Authorities below. We have also considered various decisions on which, both the sides have placed reliance to support their contentions. The assessee has received 'Sales Tax Benefit' from State Government in respect of generation of power from Windmill. The assessee has treated 'Sales Tax Benefit' as income derived from generation of power through Windmill. The Authorities below have held that the assessee has wrongly claimed benefit of deduction u/s. 80IA(4) on 'Sales Tax Benefit' received from the State Government. We find that identical issue had come up before the Tribunal in the case of Dy.CIT Vs. Indo Enterprises Pvt. Ltd. and M/s. Patankar Wind Farm Pvt. Ltd. (supra.). The Tribunal after considering various decisions including the decision rendered in the case of CIT Vs. Meghalaya Steels Ltd., reported as 383 ITR 217 held as under:

> "*10. The Co-ordinate Bench of the Tribunal in the case of Rasiklal M. Dhariwal (HUF) Vs. Dy. Commissioner of Income Tax (supra) had occasion to consider the nature of subsidy received in the form of sales tax incentive for generation of power in the State of Maharashtra. The Tribunal after analyzing the scheme of subsidy threadbare concluded that the subsidy received under the scheme is revenue receipt. The relevant extract of the findings of Tribunal on this issue are as under:*
>
> > *"16. In this background, we may now revert back and examine the Scheme under which the assessee has availed of the sales-tax benefit. In the present case, as noted earlier, the State Government vide its Resolution dated 12.3.1998 modified its existing policy for the purposes of promoting wind energy generation in the State of Maharashtra. This policy has been formulated in the background of the fact that the earlier policy of the State Government on generation through non conventional sources in January, 1996 did not achieve the desired results. In the said policy, nine different incentives have been laid out, which have been extracted by us in earlier part of this order. The dispute before us is in*

relation to the sales-tax benefits. The Preamble of the policy itself reflects the area which is sought to be addressed by the policy which is "the problems being faced by promoters of wind energy generation". It is quite clear that the sales-tax benefit is not intended to be granted for creation of or bringing into existence any new asset. It is also clear that there is no prescribed criteria as to the manner in which such incentives are to be utilized. The claim of the assessee is that the sales-tax benefit is granted having regard to the qualifying investment, which is stated to be towards investments in plant and machinery, new building, land development, technical development and design of wind products. According to the appellant, the incentive being linked to the qualifying investment shows that it is intended as a recoupment of the fixed cost already incurred by the assessee and, therefore, such incentives are to be regarded as capital in nature. In our considered opinion, such purpose, as articulated on behalf of the appellant is not emerging from the Scheme of the State Government. Rather, the emphasis on of the grant of sales-tax benefit is on actual running of the plant and that too under prescribed efficiency levels. In fact, in the Resolution dt 1.10.1999 staggered plant load factors achieved by the unit entitled the unit to varying levels of sales-tax benefit. Therefore, it could not be said that the sales-tax benefit is available merely on commencement of generation. We are conscious that mere timing of the grant of subsidy is not relevant. However, in the present case, it is not the timing of the subsidy alone but the grant is linked to achieving operational efficiencies and that too for only six continuous years. If a unit which is otherwise eligible for incentive, does not achieve the plant load factor of 12% or above, it would not be entitled to receive the sales tax benefit. Therefore, in our considered opinion, though the object of the Scheme is to promote generation of energy through non conventional sources but the same is sought to be achieved by the Government in the form of supporting the units to perform more efficiently and profitably.

17. In fact the Hon'ble Supreme Court in the case of Ponni Sugars & Chemicals Ltd. (supra) clearly noted that the subsidy received therein was to be utilized only for repayment of term loans taken by the assessee for setting up new units/expansion of existing business. In the present case, there is no such restriction or obligation on the part of the assessee to utilize the incentives availed. In fact, on this aspect the instant scheme is akin to the scheme noted by the Hon'ble Supreme Court in the case of Sahney Steels (supra) wherein the assessee was found free to use the money in its business entirely as it liked. In the present case also, the assessee is not obliged to spend the money for any particular purpose. Thus, applying the purpose test to the facts of the present case and keeping in mind the objects behind the payment of incentive subsidy, we are satisfied that the sales-tax benefits received by the assessee under the instant Scheme are in the course of carrying on its trade more profitably and therefore such receipt cannot be characterized as capital in nature. Thus, the assessee fails on this Ground."

The aforesaid decision of Co-ordinate Bench answered the first issue raised in the present set of appeal i.e. the sales tax subsidy received by assessee on generation of power is revenue in nature. In the light of above findings the alternate plea raised by assessee by way of application under Rule 27 is rejected.

11. The ld. AR has placed reliance on the decision of Hon'ble Gujarat High Court in the case of Garden Silk Mills Vs. Commissioner of Income Tax and Another (supra) to contend that the subsidy in the form of sales tax incentive is capital receipt. The ld. AR has not drawn any parity between the sales tax subsidy held as Capital in the said case and the sales tax subsidy in question

in the appeals in hand. Merely for the reason that that the subsidy therein was in the nature of sales tax incentive would not ipso facto lead to conclusion that all Sales Tax Subsidies would be capital in nature. The 'purpose test' as expounded by Hon'ble Apex Court in the case of Commissioner of Income Tax Vs. Ponni Sugars & Chemicals Ltd. & Ors. (supra) has to be applied to determine the nature of subsidy. Garden Silk Mills Vs. Commissioner of Income Tax and Another (supra), the assessee had set up the unit in a backward area, which made it entitled to receive 75% of the Capital investment over a period of eight years from the date of commencement of commercial production. The sales tax exemption was fixed at Rs.50.07 crores being 75% of Capital investment. The Hon'ble Gujarat High Court held that scheme is oriented towards and was subservient to the investment in fixed capital assets. The purpose of the sales tax incentive was not to give assessee assistance in carrying out the business operations but to encourage he setting up of industry in backward area. Thus, in the facts of the case, the Hon'ble High Court held sales tax incentive as capital receipt. Since, facts in present case are distinguishable, the ratio laid down in Garden Silk Mills Vs. Commissioner of Income Tax and Another (supra) would not apply.

Similarly, in the cases of Commissioner of Income Tax Vs. Chaphalkar Brothers (supra) and DCIT Vs. Inox Leisure Ltd. (supra) entertainment subsidy/exemption of sales tax as subsidy was given to promote construction of multiplex theatres. The subsidy was given to recoup capital investment and thus, was held to be capital receipt. Since, the facts of the above referred cases are entirely different, they would not in any manner support the connections of the assessee.

12. Now, we proceed to decide the second issue i.e. whether the sales tax subsidy received by assessee on generation of power through windmill is eligible for deduction u/s.80IA of the Act. Similar issue was raised before the Co-ordinate Bench of the Tribunal in the case of M/s.Patankar Wind Farm Pvt. Ltd. Vs. Dy. Commissioner of Income Tax (supra). The Tribunal after considering the decision of Hon'ble Gauhati High Court in the case of Commissioner of Income Tax Vs. M/s. Meghalaya Steels Ltd. (supra) held as under:

> *"24. Another reliance placed upon by the learned Authorized Representative for the assessee was on the ratio laid down by Hon'ble Gauhati High Court in CIT Vs. Meghalaya Steels Ltd. (supra), wherein the Hon'ble High Court held that the transport subsidy, power subsidy, interest subsidy and insurance subsidy reduced the cost of production of an industrial undertaking and since there was first degree nexus between the said subsidies and the profits and gains derived by an industrial undertaking, therefore, it was entitled to the deduction under section 80IB/80IC of the Act in respect of the said subsidies so received. The proposition propounded by the Hon'ble Gauhati High Court in the said case was that the subsidies received by the assessee were inter-linked and had direct nexus with the manufacturing activities of the industrial undertaking and had reduced the cost of production of the said undertaking and hence, there was nexus between the said subsidies and profits and gains derived by the industrial undertaking and hence, the same were held to be eligible for deduction under section 80IB/80IC of the Act. However, in the facts of the case before us, the assessee is in receipt of sales tax subsidy, which undoubtedly, is a revenue receipt in the hands of the assessee, but the said subsidy does not in any manner reduce the cost of production of industrial undertaking. It is a benefit given to the industrial undertaking for establishing the wind energy generation units in the State of Maharashtra, but the same does not have a direct nexus between the subsidy on the one hand and the manufacturing activity of the industrial undertaking on the other hand. In*

the absence of a direct and first degree nexus between the subsidy on the one hand and profits of the industrial undertaking on the other hand, where such subsidy does not reduce the cost of production, we hold that the sales tax subsidy received by the assessee is not eligible to the deduction under section 80IA of the Act. The sales tax subsidy received by the assessee is an Incentive subsidy and is not an operational subsidy and consequently, does not affect profits of the business and is not linked to the profits of industrial undertaking and hence, is not deductible in terms of provisions of section 80IA of the Act."

[Emphasized by us.]

13. The contention of the assessee is that the Hon'ble Supreme Court of India in an appeal by the Department in the case of Commissioner of Income Tax Vs. Meghalaya Steels Ltd. (supra) has held that 'subsidies' which goes to reimbursement of cost production of goods of a particular business would also have to be included under the head "profits and gains of business or profession", and not under the head "income from other sources". The contention of the ld. AR is that the word 'subsidies' used by the Hon'ble Apex Court in para 28 of the judgment includes all sorts of subsidies including sales tax subsidy and is not merely restricted to transport, power and interest subsidies. Therefore, the appeals may be remitted back to Commissioner of Income Tax (Appeals) for reconsideration of the issue in the light of decision of Hon'ble Apex Court in the said case. To further support his contentions the ld. AR placed reliance on the decision of Mumbai Bench of the Tribunal in the case of Rupinder Singh Arora Vs. ITO (supra).

14. The Hon'ble Apex Court in appeal by the Department has merely affirmed the decision of Hon'ble Gauhati High Court. There is no reference or discussion on sales tax subsidy either by Hon'ble High Court or by the Hon'ble Supreme Court of India in the judgment affirming the decision of Hon'ble High Court. In our considered view, the observations of Hon'ble Apex Court in para 28 on which the ld. AR has placed are in context of 'subsidies' which were subject matter of dispute in the case of Commissioner of Income Tax Vs. Meghalaya Steels Ltd. (supra). The subsidies that were subject matter of adjudication in the aforesaid case were Transport, Interest and Power subsidies. The relevant para 28 of the judgment by Hon'ble Apex Court in the case of Commissioner of Income Tax Vs. Meghalaya Steels Ltd. (supra) read as under :

"28. It only remains to consider one further argument by Shri Radhakrishnan. He has argued that as the subsidies that are received by the respondent, would be income from other sources referable to Section 56 of the Income Tax Act, any deduction that is to be made, can only be made from income from other sources and not from profits and gains of business, which is a separate and distinct head as recognised by Section 14 of the Income Tax Act. Shri Radhakrishnan is not correct in his submission that assistance by way of subsidies which are reimbursed on the incurring of costs relatable to a business, are under the head "income from other sources", which is a residuary head of income that can be availed only if income does not fall under any of the other four heads of income. Section 28(iii)(b) specifically states that income from cash assistance, by whatever name called, received or receivable by any person against exports under any scheme of the Government of India, will be income chargeable to income tax under the head "profits and gains of business or profession". If cash assistance received or receivable against exports schemes are included as being income under the head "profits and gains of business or profession", it is obvious that subsidies which go to reimbursement of cost in the production of goods of a particular business would also have to be included under the head "profits and gains of business or profession", and not under the head "income from other sources."

A perusal of above observations of Hon'ble Supreme Court of India unambiguously show that the 'subsidies' refer to subsidies that were subject matter of appeal and not sales tax subsidy. If the principle is to be applied it would be applicable on operational subsidy.

The Tribunal in the case of M/s. Patankar Wind Farm Pvt. Ltd. Vs. Dy. Commissioner of Income Tax (supra) has held that Sales Tax subsidy is not an operational subsidy and is not linked to the profits of industrial undertaking. The scheme under which the present assessee has received Sales Tax subsidy is same, therefore, there is no reason to take a different view.

15. The reliance placed by the ld. AR on CBDT Circular No. 39/2016 dated 29-11-2016 is again misplaced. The said circular specifically deals with transport, power and interest subsidies received by industrial undertaking. The ld. AR has drawn our attention to the words 'business subsidies' used in para 2 of the said circular to contend that business subsidies includes sales tax subsidy. We are not in consonance with ld. AR in interpretation of expression "business subsidies" as used in para 2 of the said circular. The CBDT circular is with specific reference to transport power and interest subsidies. The expression business subsidies used in the body of circular refer to only those subsidies that are contained in subject of circular. Thus, the expression 'business subsidies' in body of circular cannot be linked to any other subsidy.

16. The ld. AR has drawn our attention to the decision of Mumbai Bench of the Tribunal in the case of Rupinder Singh Arora Vs. ITO (supra). In the said case the Tribunal has restored the issue back to the file of Assessing Officer to consider assessee's claim of deduction u/s.80IA(4) in the light of decision of Hon'ble Supreme Court of India in the case of Commissioner of Income Tax Vs. Meghalaya Steels Ltd. (supra) and in the case of Commissioner of Income Tax Vs. M/s. Shree Balaji Alloys (supra). It would be relevant to mention here that perhaps the decision of Pune Bench of the Tribunal in the case of M/s. Patankar Wind Farm Pvt. Ltd. Vs. Dy. Commissioner of Income Tax (supra) was not brought to the notice of Mumbai Bench. As we have observed earlier, the issue whether the assessee is eligible for claiming deduction u/s. 80IA in the light of decision rendered by Hon'ble High Court in the case of Commissioner of Income Tax Vs. Meghalaya Steels Ltd. (supra) has already been considered and has been decided against the assessee. Accordingly, we find no reason to remit this issue back to the file of Assessing Officer.

17. Thus, in the view of our above findings and the decision of Pune Bench of the Tribunal in the case of M/s.Patankar Wind Farm Pvt. Ltd. Vs. Dy. Commissioner of Income Tax (supra) we hold that the sales tax subsidy received by the assessee is revenue in nature and not eligible for claiming deduction u/s. 80IA of the Act. Accordingly, the second question in appeals is answered in negative and against the assessee. The impugned orders are set aside and both the appeals by Revenue are allowed."

We find that the facts in the present set of appeals are identical and hence, the controversy whether the assessee is eligible for claiming deduction u/s.80IA(4) on 'Sales Tax Benefit' received from State Government is squarely covered by the decision of the Co-ordinate Bench of the Tribunal. Thus, in the light of the aforesaid decision of Tribunal, we hold that the assessee is not

eligible for claiming benefit of deduction u/s.80IA(4) in respect of 'Sales Tax Benefit' received from the State Government.

9. The ld. AR has placed reliance on the decision of Hon'ble Supreme Court of India in the case of CIT Vs. Chaphalkar Brothers Pune (supra.). We find that the facts in the present case are entirely at variance. In the case of CIT Vs. Chaphalkar Brothers Pune (supra.), the State Government floated a scheme providing exemption of entertainment duty in Multiplex Theatre Complexes newly set up, for a period of three years and thereafter, payment of entertainment duty at rate of 25 percent for subsequent two years. The Hon'ble Apex Court after applying "Purpose Test" as envisaged in the case of Sahney Steel & Press Works Ltd's Vs. CIT reported as 228 ITR 253 held that the payment received by the assessee under the scheme was capital in nature.

In the present case, the Co-ordinate Bench of the Tribunal in the case of M/s. Patankar Wind Farm Pvt. Ltd. Vs. Dy. CIT (supra.), for assessment years 2004-05 & 2005-06 after considering the 'Sales Tax Benefit' Scheme, threadbare and after discussing catena of judgments, concluded that the 'Sales Tax Benefit' received by the assessee from the State Government is revenue receipt in the hands of assessee and the assessee is not eligible for claiming deduction u/s.80IA(4) of the Act. Since, the facts and purpose of subsidy received by the assessee in the present set of appeals is entirely different from purpose of subsidy received by assessee in the case of CIT Vs. Chaphalkar Brothers Pune (supra.), the decision rendered in the said case would not support the cause of the assessee.

10. Thus, in view of the facts of the case and the decisions discussed above, the impugned orders are upheld and appeals of the assessee for

assessment years 2006-07 to 2008-09 are dismissed being devoid of any merit.

11. In the result, all the three appeals of the assessee for assessment years 2006-07 to 2008-09 are dismissed.

Order pronounced on Friday, the 07th day of September, 2018

Sd/-	Sd/-
(**डी. करुणाकरा राव**/D. KARUNAKARA RAO)	(**विकास अवस्थी** /VIKAS AWASTHY)
लेखा सदस्य/ACCOUNTANT MEMBER	न्यायिक सदस्य/JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 07th September, 2018
SB

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

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

// True Copy //

आदेशानुसार / BY ORDER,

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