आयकर अपीलीय अधिकरण पुणे न्यायपीठ "ए" पुणे में
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", 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 No.828/PUN/2016

निर्धारण वर्ष / Assessment Year : 2011-12

EPRSS Prepaid Recharge
Services India P. Ltd.,
207, KPCT Commercial Complex,
Fatima Nagar, Wanowrie,
Pune – 411013 …. अपीलार्थी/Appellant

PAN:AABCE5025H

Vs.

The Income Tax Officer,
Ward – 1(4), Pune …. प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No.1204/PUN/2016

निर्धारण वर्ष / Assessment Year : 2010-11

EPRSS Prepaid Recharge
Services India P. Ltd.,
207, KPCT Commercial Complex,
Fatima Nagar, Wanowrie,
Pune – 411013 …. अपीलार्थी/Appellant

PAN:AABCE5025H

Vs.

The Income Tax Officer,
Ward – 1(4), Pune …. प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Shri Kishore Phadke

प्रत्यर्थी की ओर से / Respondent by : S/Shri Ajay Modi and Rajeev Kumar, CIT

सुनवाई की तारीख / **Date of Hearing : 11.09.2018**		घोषणा की तारीख / **Date of Pronouncement: 24.10.2018**

आदेश / ORDER

PER SUSHMA CHOWLA, JM:

Both the appeals filed by assessee are against separate orders of CIT(A)-1, Pune, dated 04.02.2016 & 23.03.2016 relating to assessment years 2011-12 & 2010-11 against respective orders passed under section 143(3) of the Income-tax Act, 1961 (in short 'the Act').

2. Both the 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. However, in order to adjudicate the issues, we are referring to the facts and issues in ITA No.1204/PUN/2016 relating to assessment year 2010-11.

3. The assessee in ITA No.1204/PUN/2016, relating to assessment year 2010-11 has raised the following grounds of appeal:-

> *1. The learned CIT(A)-I, Pune erred in law and on facts in confirming the learned AO's decision of disallowing payment towards web hosting charges to Amazon Web Services LLC (USA) amounting to Rs.18,61,207/- u/s 40(a)(i) of ITA, 1961, on the analogy that, the payment is in the nature of royalty as per newly inserted Explanation-2 to section 9(1)(vi) of ITA, 1961, having retrospective effect.*
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> *2. The learned CIT(A)-1, Pune & the learned AO erred in law and on facts in holding that payment towards web hosting charges to Amazon Web Services LLC (USA) amounting to Rs.18,61,207/- accrues as taxable income of the said party in India, without dealing with the applicability of Indo-USA DTAA. The learned I-T authorities ought to have appreciated that the DTAA overrides the provisions of ITA, 1961 anyway and as per DTAA, no any such income accrues in India in absence of PE.*

4. The issue raised in the present appeal is against disallowance of payment made towards web hosting charges to Amazon Web Services LLC

(USA) (hereinafter referred to as 'AWS') by invoking provisions of section 40(a)(i) of the Act on the analogy that payment was in the nature of royalty as per newly inserted Explanation-2 to section 9(1)(vi) of the Act having retrospective effect. The assessee is also aggrieved by the orders of authorities below in holding that payment towards web hosting charges to AWS amounting to ₹ 18,61,207/- accrued as taxable income of said party in India, without dealing with the applicability of Indo-US DTAA.

5. Briefly, in the facts of the case, the assessee had furnished return of income declaring Nil income. The case of assessee was picked up for scrutiny. The assessee was a Private Limited Company and was engaged in distribution of recharge pens of various DTH providers like Sun Direct TV (P.) Ltd. and Idea Cellular, to its distributors via online network. The net profit shown was ₹ 18,16,439/- and the income computed under the head 'Profits and Gains from Business or Profession' was ₹ 12,79,435/-. The Assessing Officer noted that under the head 'Administrative Expenses', the assessee had claimed web hosting charges of ₹ 24,92,342/-. The assessee explained the nature of web hosting services i.e. it requires servers to run various online recharges. Due to this, there was very high requirement of servers. Since purchase/maintenance of servers and its upkeep require skilled manpower and assessee did not have the same, hence servers were taken on hire from Amazon, in its cloud units. The assessee also furnished ledger copy of extract of web agreement. The Assessing Officer noted that total payments made by the assessee to AWS for web hosting charges totaled to ₹ 18,61,207/-. This payment was as per agreement between the assessee and AWS. The Assessing Officer further noted that assessee was granted 'Limited Licence' and site access to the AWS

website for conduct of its activities, for which the assessee was being charged by AWS on monthly basis, through invoices raised by it, copies of same were also filed by assessee. The Assessing Officer noted that no tax was deducted by the assessee on the payments made under the head 'Web Hosting Charges'. The assessee was asked to justify the same. The assessee argued that there was no obligation on its part to deduct withholding tax on the payment as the said payment did not fall either in the category of technical fees or royalty. The assessee placed reliance on the decision of the Hon'ble High Court of Delhi in the case of Bharti Cellular Ltd. reported in 319 ITR 139 (Del) to support its case of payment not falling under the head 'Technical Services'. The assessee further relied on the ruling of the AAR in the case of Bharti Axa General Insurance Company dated 06.05.2010 for the proposition that the payment did not fall in the category of royalty. The Assessing Officer however, referred to subsequent amendment to section 9 of the Act by Finance Act, 2012 and observed that payment made by assessee towards web hosting charges was the payment towards royalty, in view of Explanation-2 to section 9(1)(vi) of the Act. The Assessing Officer observed that it was apparent that the assessee was using servers of AWS through Right to Use Agreement vide which a limited licence had been granted to it. Thus, servers were essential to the assessee's business and exigent factor for entering into such an agreement with AWS, was lack of skilled manpower in maintaining such servers. He made reference to explanation given by the assessee in this regard. In view thereof, the assessee was held to have made payment by way of web hosting charges for use of servers, which as per the Assessing Officer was nothing but charges paid for use of commercial equipments within meaning of section 9(1)(vi) read with Explanation 2 and Explanation 5 of the said clause, thereby, assuming the

character of royalty and consequently, liable to deduction of tax at source. Since the assessee had not deducted withholding tax out of aforesaid payment of ₹ 18,61,207/-, the same was not allowed as deduction in the hands of assessee.

6. Before the CIT(A), the assessee pointed out that Amazon was not having Permanent Establishment (PE) in India and therefore, its income was not taxable in India. It also explained that from the nature of services being rendered, it could not be said that what assessee was paying to them was royalty under section 9(1)(vi) of the Act and / or under any of its clauses. The assessee also submitted precedents in respect of billing and payment for various services received from Amazon and reiterated that payee has not chargeable to tax in India, hence the assessee had no obligation to deduct tax under section 195 of the Act. The CIT(A) upheld the order of Assessing Officer in holding that the payment made by assessee is covered by the term 'Royalty' as per amended provisions of Explanation 2(iva) of section 9(1)(vi) of the Act. Accordingly, disallowance made by Assessing Officer was upheld.

7. The assessee is in appeal against the order of CIT(A).

8. The learned Authorized Representative for the assessee pointed out that the assessee was engaged mainly in distributorship of recharges. He referred to the amended definition of section 9(1)(via) of the Act and also Explanation 2(iva) and pointed out that retrospective amendment cannot lead to retrospective TDS obligation. In this regard, he relied on the decisions of the Hon'ble Bombay High Court in CIT Vs. M/s. NGC Networks (India) Pvt. Ltd. in

Income Tax Appeal No.397 of 2015, judgment dated 29.01.2018 and the Hon'ble High Court of Delhi in DDIT Vs. New Skies Satelite BV & Other (2016) 95 CCH 0032 (Del). He then, pointed out that first issue was whether TDS liability could be fastened on any person retrospectively. The learned Authorized Representative for the assessee then referred to agreement between the assessee and Amazon, which is placed at page 3 of Paper Book and referred to services offered online by Amazon and pointed out that payment was for pack of services. He then, referred to clause 5.1 of agreement, wherein charges were raised monthly for use of services. The learned Authorized Representative for the assessee pointed out that in order to avail services, it was logging on to the portal, using services offered which were technologically driven services. On the other hand, the charge of Assessing Officer was that the assessee was using servers/equipment of Amazon. He stressed that the assessee was trader of recharge pens and could not use high end technology equipments i.e. servers. So in this regard, he drew our attention to an example that when any person is making calls, then he has only to use services and not high end technology provided by service provider. Another example drawn by him was that when any person is watching BBC / CNN, then he is using services but not technology behind it. In this era of evolving to technology, he stressed that the thing to be seen is that what the assessee is availing. Referring to Explanation 5 to section 9(1)(vi) of the Act, he pointed out that it refers to deemed accrual. He stressed that Explanation 2 to section 9(1)(via) of the Act was not relevant, wherein Explanation (iv) and (v) were inserted by Finance Act, 2012. The Assessing Officer had applied Explanation 2(iva) r.w.s. Explanation (v) to section 9(1)(via) of the Act. He further referred that when the assessee logging on web, it was using software

but software was not covered by Explanation 2(iva) under section 9 of the Act. Then, he relied on the ratio laid down by Mumbai Bench of Tribunal in DDIT Vs. Savvis Communication Corporation (2016) 69 taxmann.com 106 (Mumbai – Trib.). Another point raised by assessee was whether it was royalty or not, wherein Amazon was providing computing platform but it was not the owner of royalty; it made such services available but it cannot be said to be a case of royalty. He referred to guidelines of OECD in this regard and stressed that fundamental principle to be seen is what is 'royalty'. Another aspect which was raised by learned Authorized Representative for the assessee was that amendment made was under the Income Tax Act, but not to the Treaty Law. In this regard, he relied on the decision in DDIT Vs. New Skies Satelite BV & Other (supra) and the Hon'ble High Court of Delhi in DIT Vs. Infrasoft Ltd. (2014) 264 CTR 329 (Del). The last aspect raised by assessee was we have to look at the Treaty Law in this regard. He pointed out that observations of CIT(A) in para 10 at page 8 were incorrect. He stressed that the issue of royalty based taxation was decided in the background of DTAA, hence analogy of CIT(A) that DTAA related submissions were not made, was incorrect on facts.

9. The learned Departmental Representative for the Revenue strongly opposed the contentions proposed by the learned Authorized Representative for the assessee. He stated that first issue has to be seen is whether royalty was embedded in Service Offerings. He referred to agreement between assessee and Amazon and pointed out that under clause 1, it was 'Use of the Service Offerings. He then referred to other clauses and pointed out that it was a case of FTS but 'yes', he admitted that Assessing Officer's case was royalty.

He then referred to Explanation 2(iii), which covers such a situation but when confronted, he admitted that it was not applied by Assessing Officer. He then pointed out that Assessing Officer had applied Explanation 2(iva) of section 9(1)(via) of the Act, whereas rendering of services was as per clause (vi), which was not applied by Assessing Officer. He also pointed out that there were no amendments to DTAA.

10. The learned Authorized Representative for the assessee in rejoinder referred to page 19 of agreement and pointed out that what was charged was as per Annexure-1 to Synopsis i.e. total of servers made available. In the case of royalty, it was any 'service' which was to be used 'individually', used by it. In respect of Explanation 2(iva) of section 9 of the Act, the learned Authorized Representative for the assessee pointed out that first I should avail in the earlier realm and then provisions of said section can be applied, which in any case has not been applied by authorities below.

11. We have heard the rival contentions and perused the record. The issue which arises in the present appeal is in respect of charges paid by assessee to AWS. The assessee was engaged in sale of recharge pens and did not have the facility available with it of high technology equipments i.e. servers. So, in order to carry on its activity of distributorship of recharge pens, it used servers of Amazon, for which it paid web hosting charges. Before using the services available of Amazon online, it entered into an agreement, under which fees structure was provided. Copy of agreement is placed at pages 3 to 22 of Paper Book. The agreement is called AWS Customer Agreement, which contains the terms and conditions that governs assessee's access to and use of Service

Offerings. It was agreement between Amazon Web Services, Inc. and you i.e. assessee. It is provided that agreement takes effect when you click an "I Accept" button. Clause 1.1 lays down that 'you' (assessee) may access and use the Service Offerings in accordance with agreement. In clause 1.2, it is provided that to access services, 'you' (assessee) must create an AWS account associated with a valid e-mail address. Clause 1.3 provides that if you (assessee) would like support for the services other than the support we generally provide to other users of the services without charge, then you can enroll for customer support in accordance with the terms of AWS Support Guidelines. Clause 2.1 lays down that Amazon could change, discontinue, or deprecate any of the Service Offerings or change or remove features or functionality of the Service Offerings from time to time. As per clause 4.1, you (assessee) are solely responsible for the development, content, operation, maintenance and use of Your Content. Now, coming to clause 5.5, which provides the Service Fees to be paid, agreement provided that Amazon would calculate and bill fees and charges monthly. It is further agreed that you (assessee) have to pay applicable fees and charges for use of Service Offerings as described on AWS site using one of the payment modes they support. We may refer to clause 8.4 which lays down the Service Offerings License, under which it is provided that Amazon or its affiliates or licensors own and reserve all right, title and interest in and to the Service Offerings. However, limited, revocable, non-exclusive, non-sublicensable, non-transferrable license is granted to you (assessee) to do the following during the term:-

(i) access and use the Service solely in accordance with this agreement; and

(ii) copy and use the AWS Content solely in connection with your permitted use of the Services.

12. It is further provided that no rights under this agreement are obtained by you (assessee) from Amazon or its licensor to the Service Offerings, including any related intellectual property rights. The 'terms' between the parties are defined as per clause 14 and the terms which are relatable to the issue raised are as under:-

> *"**AWS Content"** means Content we or any of its affiliates make available in connection with the Services or on the AWS Site to allow access to and use of the Services, including WSDLs; Documentation; sample code; software libraries; command line tools; and other related technology. AWS Content does not include the Services.*
>
> ***"AWS Marks"** means any trademarks, service marks, service or trade names, logos, and other designations or AWS and its affiliates that we may make available to you in connection with this Agreement."*

13. The assessee has used services and has made monthly payments to Amazon. The assessee has attached sample invoice of Amazon at pages 23 to 41 of Paper Book and ledger extract of Amazon in its books at pages 1 and 2 of Paper Book. The assessee had filed submissions before the Assessing Officer giving detailed note on web hosting charges, which was as under:-

> *"Web Hosting Charges:*
>
> *a) Primarily EPRSS requires servers to run the various online recharges. Due to this there is a very high requirement of Servers. Since 'purchase/maintenance of servers and its upkeep require skilled manpower, BPRS does not have the same. Hence servers are taken on hire from Amazon, in is cloud units. Ledger copy attached Extract of web agreement also attached."*

14. Further, the assessee has also pointed out the nature of its business vide written note before the Assessing Officer and explained as under:-

> *"1. Primarily the "a" requires servers to run the various online recharges. Due to this there is a very high requirement of servers. Since purchase / maintenance of servers and its upkeep require skilled manpower, the "a" does not have the same. Hence servers are taken on hire from Amazon, in its cloud units. Information about Amazon Web Services and its benefits as provided on website http://aws.amazon.com/what-is-aws is enclosed for your reference."*

15. The issue which arises in the present appeal is whether the assessee is liable to deduct withholding tax out of such payments made to Amazon on account of web hosting charges. The total amount involved for the year under consideration was ₹ 18,61,207/-. It may be pointed out that the years under appeal are assessment years 2010-11 and 2011-12. Various decisions have been rendered on the issue and position prior to 2012 amendment was that the payments made on account of web hosting charges was not leading to accrual of income in the hands of foreign enterprises and hence, not liable to deduct or withholding of tax. The lead decision on the issue was by the Hon'ble High Court of Madras in Skycell Communications Ltd. & Anr. Vs. DCIT (2001) 251 ITR 0053 (Mad). The case of Revenue authorities is that due to amendment in the year 2012 with retrospective effect from 01.04.1976, under which Explanation 5 has been inserted under section 9(1)(vi) of the Act, the payments made by assessee were in the nature of royalty and hence, the assessee was liable to deduct withholding tax. The first and foremost is whether such retrospective amendment in the Act could lead to retrospective TDS obligation on the part of assessee for deducting or withholding of tax. It is admitted position that law does not compel a person to do something which he cannot possibly perform. The amendment to section 9(1)(vi) of the Act has been made effective from 01.04.1976, whereas the years under appeal are assessment years 2010-11 and 2011-12. So, even if retrospective amendment has been made in the Income Tax Act, but such retrospective effect cannot be given to the years which had already been closed before amendment came into force. Further under the garb of retrospective amendment, the assessee cannot be fastened with an obligation which he cannot perform. The assessee had made payments to foreign party i.e. Amazon. The payments have already been

made in financial years 2009-10 and 2010-11 and once the payments have already been released or shown to have accrued to the said party, then under the garb of retrospective amendment, such payments which are due to the person or which has already been paid, cannot be withdrawn. There is no merit in the orders of authorities below in holding otherwise.

16. In this regard, we find support from the ratio laid down by the Hon'ble Bombay High Court in CIT Vs. M/s. NGC Networks (India) Pvt. Ltd. (supra). The Hon'ble High Court applied the ratio laid down by the Hon'ble Bombay High Court itself in CIT Vs. Cello Plast (2012) 209 Taxmann 617 (Bom), wherein the legal maxim *lex non cogit ad impossibillia (*law does not compel a man to do what he cannot possibly perform*)* was applied and upheld the order of Tribunal, wherein it was held that a party cannot be called upon to perform an impossible act i.e. to comply with a provision not in force at the relevant time but introduced later by retrospective amendment. The Hon'ble High Court noted that amendment by introduction of Explanation 6 to section 9(1)(vi) of the Act took place in the year 2012 with retrospective effect from 1976. The Hon'ble High Court held that it could not be contemplated by the Respondent when he made the payment which was subject to tax deduction at source under section 194C of the Act during the subject assessment year, would require the deduction under section 194J of the Act due to some future amendment with retrospective effect. Another aspect which was decided by the Hon'ble High Court was that disallowance of expenditure under section 40(a)(i) of the Act could only be made if the payment was royalty in terms of Explanation 2 to section 9(1)(vi) of the Act but where the payment was not royalty in terms of

said Explanation, then no disallowance of expenditure under section 40(a)(i) of the Act could be made in the present facts.

17. Accordingly, we hold that amendment, if any, to the scope of royalty by an amendment in 2012 by Finance Act with retrospective effect cannot fasten the assessee with liability to withhold tax for the years which have already been closed prior to insertion of amendment. Hence, the assessee has not defaulted in not deducting withholding tax and for such non acts, the payment made cannot be disallowed as provisions of section 40(a)(i) of the Act are not attracted.

18. Now, coming to the next aspect raised by assessee which is linked to as to whether retrospective amendment in Income Tax would override the Treaty Laws where no amendment has been made. It is clear that retrospective amendment has changed the definition of 'royalty' from the year 2012 under the Income Tax Act, but the position of DTAA between two countries has not been effected. No such amendment has been made to the Treaty Laws and in DTAA, position similar to Explanation 5 is not envisaged at all. This is the plea raised by the learned Authorized Representative for the assessee. He further pleaded that in order to construe meaning of royalty as per DTAA, since the provisions of DTAA takes precedent over the provisions of Income Tax Act, where the assessee does not possess and does not have any control over the server or servers space, being deployed by Amazon, while providing e-services as per agreement, then there is no scope to construe that e-service charges paid to Amazon could be described as royalty. There is merit in the plea of assessee. If we construe the meaning of royalty as per DTAA, then we have to

consider the possibility of position and control of server / server space, which admittedly, is not possessed by the assessee. Hence, as per Treaty Laws, the assessee cannot be held to have paid royalty to Amazon. Consequently, the payment made by assessee for web hosting services is not taxable in accordance with DTAA and the same cannot be held to be taxable, only because there was retrospective amendment to section 9(1)(vi) of the Act. In any case, the Courts have held that when there is no amendment to the Treaty Laws, then the said Treaty Laws would override the amendment, if any, whether retrospective or otherwise to the Income Tax Act. Such a view has been taken in DDIT Vs. New Skies Satelite BV & Other (supra). Consequently, there is no merit in holding that the assessee was liable to deduct withholding tax out of such payments made to Amazon and for such non-deduction or withholding of tax, the assessee can be held to be at default and the payment made by assessee being not allowed as deduction in its hands, in view of provisions of section 40(a)(i) of the Act. We reverse the orders of authorities below in this regard. We are not going into the issue raised by assessee that Amazon is not having PE in India and hence, no liability to deduct tax in India.

19. Now, another issue which needs to be seen is whether charges paid to Amazon for various services provided by it are in the nature of royalty, if any, or not. The assessee has placed on record the copy of agreement with Amazon, which we have referred in the paras hereinabove. He has also placed on record the copies of bills raised by Amazon online. The perusal of details filed by assessee of monthly charges paid, it transpires that the same are fluctuating from month to month and there is no regular payment being made to Amazon. In case of provision of royalty to a person, then as seen from the terms and

conditions of various agreements, there is fixation of price to be paid and there may be variation on account of use of certain services but first there has to be basic price fixed. However, in the facts of present case, looking at the documentation, the billing is segregated into various services i.e. AWS services, storage services, etc. and the assessee before us has filed a chart of summary of services availed. The first such services are on account of service charges for Elastic Compute Cloud. As per clause 1, it is on account of use of service provider Linux; as per clause 1.2, Windows and as per clause 1.3, Windows & SQL Server stanard and clause 1.4 of Bandwidth. The total service charges for Elastic Compute Cloud are USD 40,253.17. The month-wise details of said payments made by assessee from September, 2009 to March, 2010 reflected that in the first month, charges totaled to USD 4269.02, in October at USD 5599.36 and there on.

20. The Hon'ble High Court of Madras in Skycell Communications Ltd. & Anr. Vs. DCIT (supra) have held that web hosting charges are not in the nature of royalty. The said principle has further been applied in various decisions of the Tribunal as relied upon by the learned Authorized Representative for the assessee.

21. The aspect which needs to be seen is whether the assessee is paying consideration for getting any right in respect of any property. The assessee claims that it does not pay for such right but it only pays for the services. The claim of assessee before us was that it was only using services provided by Amazon and was not concerned with the rights in technology. The fees paid by assessee was for use of technology and cannot be said to be for use of royalty,

which stands proved by the factum of charges being not fixed but variable i.e. it varies with the use of technology driven services and also use of such services does not give rise to any right in property of Amazon and consequently, Explanation under section 9(1)(vi) of the Act is not attracted. It may be pointed out herein itself that the Assessing Officer had applied Explanation 2(iva) under section 9(1)(vi) of the Act in order to hold the assessee as having defaulted for non deducting withholding tax. First of all, main provisions of section 9(1)(vi) of the Act are not attracted as the payment made by assessee is not in the nature of royalty. In any case, Explanation 2(iva) of section 9(1)(vi) of the Act covers cases of royalty i.e. consideration paid for the use or right to use any industrial, commercial or scientific equipment but not including the amount referred to in section 44BB of the Act. The assessee in the present case did not use or acquire any right to use any industrial, commercial or scientific equipment while using the technology services provided by Amazon and hence, the payment made by assessee cannot be said to be covered under clause (iva) to Explanation 2 of section 9(1)(vi) of the Act. In other words, even if the retrospective amendment is held to be applicable, the case of assessee of payment to Amazon being outside the scope of said Explanation 2(iva) to section 9(1)(vi) of the Act, cannot make the assessee liable to deduct tax at source. In other words, the assessee is not liable to deduct withholding tax and such non deduction of withholding tax does not render the assessee in default and consequently, no disallowance of amount paid as web hosting charges is to be made in the hands of assessee for such non deduction of withholding tax and hence, provisions of section 40(a)(i) of the Act are not attracted. The grounds of appeal raised by assessee are thus, allowed.

22. The facts and issues in ITA No.828/PUN/2016 are identical to the facts and issues in ITA No.1204/PUN/2016 and our decision in ITA No.1204/PUN/2016 shall apply *mutatis mutandis* to ITA No.828/PUN/2016.

23. In the result, both the appeals of assessee are allowed.

Order pronounced on this 24th day of October, 2018.

Sd/-	**Sd/-**
(ANIL CHATURVEDI)	**(SUSHMA CHOWLA)**
लेखा सदस्य / ACCOUNTANT MEMBER	**न्यायिक सदस्य / JUDICIAL MEMBER**

पुणे / Pune; दिनांक Dated : 24th October, 2018.
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)-1, Pune;
4. The Pr.CIT-1, Pune;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "ए" / DR 'A', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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