आयकर अपीलीय अधिकरण,चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH 'B', CHANDIGARH

श्री संजय गर्ग, न्यायकि सदस्य एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य
BEFORE: SHRI SANJAY GARG, JM & SMT.ANNAPURNA GUPTA, AM

आयकर अपील सं./ **ITA No.372/Chd/2017**
निर्धारण वर्ष / Assessment Year : 2010-11

Sh.Sukhwinder Singh, Prop.M/s Ahmedgarh, Tanker Transport Co., Ludhiana.	बनाम	The Income Tax Officer, Ward-1(3), Aayakar Bhawan, Rishi Nagar, Ludhiana.
स्थायी लेखा सं./PAN NO: ANZPS8434Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by: Shri Salil Kapoor, Adv. & Saumya Singh, Adv.
राजस्व की ओर से/ Revenue by : Shri J.K. Garg, CIT DR

सुनवाई की तारीख/Date of Hearing : 31.07.2018
उदघोषणा की तारीख/Date of Pronouncement: 29.10.2018

आदेश/Order

PER ANNAPURNA GUPTA, A.M. :

The present appeal has been filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-1, Ludhiana (in short CIT(A) dated 29.12.2016 passed u/s 250 (6) of the Income Tax Act, 1961 (in short referred to as 'Act'), confirming the levy of penalty u/s 271(1)(c) of the Act.

2. The assessee has raised the following grounds before us challenging the levy of penalty both on legal ground as well as on merits of the case :

"1. That the notice U/s 274 and penalty order passed u/s 271(l)(c) of the IT Act by the AO

levying a penalty of Rs.1,01,53,044/- dated 28.10.2015 are illegal, without jurisdiction, barred by time limitation and the CIT(A) has erred in upholding the same.

2. *That, the penalty has been initiated vide notice issued u/s 274, without any specific charge, hence, the notice and the order passed u/s 271(l)(c) are illegal, bad in law and without jurisdiction and vague.*

3. *That no valid satisfaction has been recorded by the AO while completing the assessment proceedings, hence, the notice issued u/s 274 and the order passed u/s 271(l)(c) are illegal, bad in law and without jurisdiction.*

4. *That the AO and CIT(A) have failed to appreciate that there is neither any concealment of income nor furnishing of inaccurate particulars by the assessee and hence no penalty is leviable U/s 271(l)(c)*

5. *That the invocation of Explanation 1 against the assessee is illegal and bad in law."*

3. During the course of hearing before us Ld.Counsel for the assessee stated that the penalty in the present case had been levied on disallowance of freight payments amounting to Rs.3,38,43,488/- for non deduction of tax at source on the same, as per the provisions of section 40(a)(ia) of the Act. Drawing our attention to the facts of the case, the Ld. counsel for assessee stated that the assessee was mainly engaged in the business of transportation of edible oil from Kandla Sea Port to different parts of the country and was also transporting mollases from UP and black oil from/to different places within the country. It was pointed out that during the impugned year the assessee had shown receipts on account of cartage of Rs.1,44,75,188/-. During the assessment proceedings it was noticed that the total receipts as per the TDS claim was Rs.3,05,62,537/-. On

being asked to explain the difference it was stated that the assessee had received transportation charges on account of petty tank owners amounting to Rs.6,11,37,237/- on which he had shown commission income of Rs.35,59,510/-. The A.O. held that they were sub-contract owners of tank and TDS should have been deducted on the same. The summary of freight credited or paid to the petty tank owners was procured from the assessee and after going through the same, the A.O. held that assessee was required to deduct TDS on freight payments made to petty tank owners amounting to Rs.3,38,43,488/- and not having done so, disallowed the said sum and made addition of the same to the income of the assessee. Our attention was drawn to the relevant findings of the A.O., in his order passed u/s 143(3) of the Act at page 18 as under:

As per the reply dated 08.03.2013 the summary of freight credited/paid to petty tanker owners is as under:

Period covered	*Les than Rs.20,000/-*	*More than Rs.20,000/-*	*Total*
01.04.2009 to 30.09.2009	*123119*	*31150935*	*31274054*
01.10.2009 to 31.03.2010	*169525*	*21977368(with PAN)*	*22146893*
01.10.2009 to 31.03.2010	-	*6252063(Without PAN)*	*6252063*

Thus the assessee was liable to deduct the TDS on Rs.3,11,50,935/- being the amount paid/credited above Rs.20,000/- as regarding the period 01.04.2009 to 30.09.2009, Even if the assessee was having the PAN.

As regards the period 01.10.2010 to 31.03.2010 no TDS was to be deducted on the payments less than Rs.20,000/- and where the tanker owners is having PAN numbers, the counsel of the assessee has furnished the details of the amount paid where assessee was not having the PAN numbers during this period which comes to Rs.62,52,063/-. Thus the TDS was to be deducted on Rs.3,38,43,488/- 13,11,50,935 + 62,52,063 – 35,59,510 (commission income credited to the Profit & Loss A/c).

In view of the non compliance of the provisions of Section 194C, it is held that freight payments of Rs.3,38,43,488/- shall not be allowable to the assessee as a business expenditure. Therefore, this amount of Rs.3,38,43,488/- is being disallowed and added back to the income of the assessee for non-compliance of provisions of Section 194C rws 40(a)(ia) which the assessee did not shown in his Profit & Loss Account as receipts."

By not showing his gross receipts, the assessee is guilty of concealment and furnishing of inaccurate particulars of income.

Penalty proceedings u/s 271(1)(c) of the Income Tax Act, 1961 are being initiated separately for concealment and furnishing of inaccurate particulars of income."

4. The Ld. counsel for assessee thereafter pointed out that the matter was carried in appeal before the Ld.CIT(A) who noted that similar addition had been made in the assessment year 2008-09 in the case of the assessee which had been deleted by the CIT(A) vide order dated 13.5.2011 but the Hon'ble I.T.A.T., on appeal filed by the Revenue for assessment year 2008-09, had upheld the disallowance. Therefore, following the decision of the I.T.A.T. the Ld.CIT(A) confirmed the disallowance made in the impugned year. Our attention was drawn to the relevant findings of the CIT(A) in this regard at pages 4 to 14 of the order of the CIT(A) dated 20.2.2014 in this regard, a copy of which was placed before us.

5. The Ld. counsel for assessee stated that it is evident from the same that the issue was a debatable issue and the assessee's stand/claim of not having deducted TDS on the same was a bonafide claim since it was accepted by the CIT(A) in appellate proceedings for assessment year 2008-

09. The Ld. counsel for assessee further pointed out that the assessee had filed an appeal against the order of the I.T.A.T. passed in assessment year 2008-09 in the High Court and the question of law on the impugned issue had been admitted by the High Court. Our attention was drawn to the same placed at Paper Book page No.1. The Ld. counsel for assessee pointed out that in all other years the assessee had been operating its business on similar lines by getting goods transported through petty tank owners on commission basis and no addition had been made. It was further pointed out that while the assessee had returned income of Rs.8,92,480/- the same had been assessed at Rs.4,01,87,468/- with the substantial addition being made on account of the aforesaid disallowance and the assessee was also being unjustifiably charged with the levy of penalty. The Ld. counsel for assessee therefore, contended that since the issue of deduction of tax at source on the freight payments made to petty tank owners was a debatable issue and the question of law had been admitted by the Hon'ble High Court and the bonafides of the assessee had been proved, there was no reason for charging penalty u/s 271(1)(c) of the Act. The Ld. counsel for assessee relied upon the following case laws in support of this contention that no penalty was leviable on debatable issues in which question of law had been admitted by the High Court:

1) CIT-21 Vs. M/s Advaita Estate Development Pvt. Ltd., Income Tax Appeal No.1498 of 2014 dated 17.2.2017.

6. Our attention was drawn to the findings of the Hon'ble High Court at paras 5, 6, 7 and 8 as under, holding that admission of appeal in quantum proceedings as giving rise to substantial question of law itself disclosed that the issue involved was debatable and thus no penalty was imposable on the same:

> *"5. The Revenue had filed an appeal from the order of the Tribunal in Nayan Builders and Developers Pvt. Ltd. (supra) deleting the penalty. This appeal being CIT vs. Nayan Builders and Developers [(2014) 368 ITR 722] entertained by this Court. It upheld the view of the Tribunal that the imposition of penalty was not justified as admission of appeal in quantum proceeding on this issue as substantial question of law was proof enough of the issue being debatable. The aforesaid decision in Nayan Builders and Developers Pvt.Ltd (supra) was also followed by this Court in CIT-8 vs. Aditya Birla Power Co. Ltd. in Income Tax Appeal No. 851 of 2014 rendered on 2nd December, 2015 .*
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> *6. However, Mr. Tejveer Singh, learned Counsel appearing for the appellant- Revenue seeks to distinguish the decision of this Court in Nayan Builders and Developers Pvt. Ltd. (supra) on the ground that this Court had after recording the fact that where appeals from orders in quantum proceedings of this Court have been admitted as giving rise to substantial question of law then that itself discloses that the issue is debatable. However, Mr. Singh points out that it also further records "In our view there was no case made out for imposition of penalty and the same was rightly set aside." On the basis of the above observation it is contention of Mr. Tejveer Singh that the appeal from penalty proceeding was not admitted by this Court as on merits no case for imposition of penalty was made out.*
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> *7. Mr. Dalai, the learned Counsel for the respondent-assessee invited our attention to the order of the Tribunal dated 18th March, 2011 in the case of Nayan Builders and Developers Pvt. Ltd (supra). On perusal of the Tribunal order dated 18th March, 2011 we note that the Tribunal in Nayan Builders and Developers Pvt. Ltd (supra) had deleted the penalty only on the ground that as substantial question of law had been admitted by this Court in quantum proceedings the issue is debatable. It was on the basis of the aforesaid reasoning of the Tribunal in Nayan Builders and Developers Pvt.Ltd. (supra), that this Court held that no penalty is imposable. Thus the distinction sought to be made by Mr. Tejveer Singh does not assist the Revenue, as it does not exist.*

8. In view of the decision taken by this Court in Nayan Builders and Developers Pvt. Ltd (supra) as well as in Aditya Birla Power Co. Ltd. (supra) the proposed question does not give rise to any substantial question of law. Thus not entertained."

7. The Ld. counsel for assessee further relied upon the decision of the ITAT Chandigarh Bench in the case of ACIT Vs. M/s Punjab Containers & Warehousing in ITA No.888/Chd/2013 dated 7.8.2015 for the proposition that no penalty was leviable on disallowance made u/s 40(a)(ia) of the Act where explanation of the assessee for making the claim appears to be bonafide. Our attention was drawn to the relevant findings at paras 10 and 11 of the order as under:

"10. We have considered the rival submissions and do not find any justification to interfere with the order of the ld. CIT(Appeals) in canceling the penalty. In this case, the Assessing Officer has initiated penalty on this issue in furnishing inaccurate particulars of income. The Assessing Officer in the penalty order also levied the penalty for furnishing inaccurate particulars of income and relied upon decision of Hon'ble Delhi High Court in the case of CIT Vs Zoom Communication Pvt. Ltd. 327 ITR 510 in which the High Court upheld the penalty levied for wrong claim of deduction on account of income tax payment under section 40(a)(ia) of the Act. This judgement has also been relied upon by ld. DR during the course of arguments. On going through the assessment order, we find that assessee while explaining the above issue, submitted before the Assessing Officer that assessee corporation has taken loan from Punjab State Warehousing Corporation on which a sum of Rs.2.84 Crore has been credited as interest during the year. Both the corporations being under the same management, it was evident that the Punjab State Warehousing Corporation was incurring heavy loss and no income tax was payable by the corporation during the assessment year under appeal i.e. 2007-08. The Punjab State Warehousing Corporation has filed its Income Tax Return for the year under consideration declaring a loss of Rs. 126.40 Crore and has claimed a refund of Rs. 84.33 lacs. Copy of the Income Tax Return with computation was filed before Assessing

Officer. It was, therefore, submitted that in view of the above, no TDS was made from interest during the year under consideration and assessee relied upon decision of the Hon'ble Supreme Court in the case of Hindustan Coca Cola Beverages Pvt. Ltd. Vs CIT. These facts, therefore, clearly disclose that assessee disclosed all the particulars of income in the return of income as well as at the assessment stage and the reasons for non deduction of TDS on the interest payment made to Punjab State Warehousing Corporation. May be, the addition is made at the assessment stage, would not automatically lead to the conclusion that assessee is liable for levy of the penalty under section 271(1)(c) of the Act. The facts noted above clearly Shows that all the facts material to the computation of income under the Income Tax Act were declared to the revenue authority and assessee offered explanation to the same and the explanation of the assessee was not found to be false. The explanation of the assessee, therefore, appears to be bonafide because the assessee claimed that when Punjab State Warehousing Corporation was running in loss and they were not liable to pay tax, no TDS on interest was deducted. This would lead to the conclusion that it is not a case of furnishing inaccurate particulars of income or making false claim before the authorities below. The Explanation-I to Section 271(1)(c) of the Act, thus, would not be attracted in the case of the assessee. The ld. CIT(Appeals) was therefore, justified in following the order of ITAT Delhi Bench in the case of AT & T Communication Services Pvt. Ltd. (supra) on the matter in issue. The ld. DR relied upon decision in the case of Zoom Communications Pvt. Ltd. (supra) which is on different facts as is also noted by the Assessing Officer in the penalty order.

11. Considering the facts and circumstances of the case in the light of the findings of the ld. CIT(Appeals), we are of the view that there is no error in the order of the ld. CIT(Appeals) in canceling the penalty on account of disallowance made under section 40(a)(ia) of the Act. Thus, the departmental appeal on this issue has also no merit. The same is accordingly, dismissed."

8. The Ld. DR, on the other hand, relied upon the order of the CIT(A) and stated that since the ITAT Chandigarh Bench had upheld the disallowance on identical issue in the case of assessee for assessment year 2008-09, the explanation of the assessee was clearly untenable for non

deduction of tax at source and, therefore, the assessee had concealed particulars of its income to this extent. Our attention was drawn to the findings of the CIT(A) at para 2.3 of the order as under:

> *"2.3 I have carefully considered the facts of the case, the basis of imposing the penalty and the arguments of the AR, The assessee has shown total receipt on account of cartage Rs. 1,44,75,188/-. The Officer asked had the appellant to fife reconciliation of total receipts with the IDS claimed by him. On verification it was found that the total receipts as per the IDS claimed by him. On verification it was found that the total receipts as per the TDS claimed were Rs.3,05,62,537/-. The appellant was to explain the difference. The appellant explained that the receipt of petty tanker owners was amounting to Rs.6,11,37,237/- on which he had shown commission income of Rs.35,59,510/-. The Assessing Officer held that they were sub-contract owners of tankers and TDS should have been deducted on the same. Therefore, addition of Rs. 3,38,43,488/- was made u/s 40(a)(ia) of the Act of the said amount which was not shown in the P&L account. Since, the appellant did not shown his gross receipts, he was guilty of concealment & furnishing of inaccurate particular of income. The appellant adopted the method of crediting the net commission to the P&L account, This method did not clarify the entire picture in respect of the business operations of the appellant from the perusal of the Profit & loss account. The Hon'ble ITAT Chandigarh Bench vide its order for the A.Y. 2008-09 in the appellant's own case 30.03.2013 while discussing the appeal of the appellant has held has held that the GRs/bills against the freight due from the principals were raised in the name of the appellant. The same were raised both for tankers owned by the appellant and tankers hired by the appellant. The payment for the tankers owned and the tankers hired by the appellant were made to the appellant by the principal and TDS was deducted on the same. The credit of the TDS has been claimed by the appellant in the Income Tax Return. However, the receipts relating to the individual tank owners were not included by the appellant in its total receipts and only the commission claimed to have been returned have been reflected in the P&L account. The Hon'ble 1TAT held that the appellant has raised GRs/Bills in the name of his concern, both for the tankers owned by him those hired by him. The appellant received freight payment from the principals in respect of both type of tankers on which TDS deducted. The TDS credit was claimed by the appellant on the receipts which according to the appellant were not includible in his hands. Further, all the main parties were deducting TDS on the payments made to the appellant. Therefore, the Hon'ble ITAT held that the total contractual receipts both on account*

of own fleet of tankers and on account of tankers hired are to be recognized as receipts in the hands of the appellant as the appellant himself had claimed the benefit of TDS at source out of such receipts and the same are to be treated as a part of the total receipts of the appellant The Hon'ble ITAT did not accept the plea of consistency regarding following the same accounting principle from year to year in view of the established principle that under the Income tax Act each year is independent and the principle of res-judicata does not apply. The accounting principle adopted by the appellant failed to reveal the complete picture regarding the business operations and receipts of the appellant. The ITAT has further held that it is the duty of the Assessing Officer to consider whether the books disclose the true status of accounts or not and the officer is not bound to follow the method followed in earlier years. The Hon'ble ITAT further observed that in the case of the appellant there were the understanding between the party under which the appellant is not only engaging the service of the individual tank owners but has also agreed to incurr various expenses relating to such tankers including the payment of installments due on tankers. The modus-operandi adopted by the appellant establishes the presence of contract between the parties under which it was agreed that out of the freight due to the individual tax owners various tax owners related to the said tankers like installments due, diesel cost of documentation was to be paid by the appellant and thereafter the balance amount was to be paid in advance or on completion of the contract and therefore sec 194C is applicable. The said arrangement is clear understanding between the parties though not in writing. Therefore, the appellant could not justify with supporting evidence his contention that there was no contract between the appellant and various tank owners and that sec 194C is not applicable. As per explanation l to sec 27l(1)(c) where a person fails to offer an explanation or offer an explanation which is found by the Assessing Officer to be false then the amount added or disallowed in computing the total income of such person as a result thereof, shall be deemed to represent the income in respect of which particulars have been concealed. Under the circumstances, the Assessing Officer was satisfied that the appellant has concealed its income and has furnished inaccurate particulars of his income. There is no set language or pattern laid down for the Assessing Officer to record his satisfaction. The satisfaction is not to be recorded in a particular manner or reduced in writing as held by the Hon'ble Supreme Court in the case of Mak Data P. Ltd. vs. CIT in civil no.9772 of 2013 (arising out of SLP(civil) no.18389 of 2014). It has held in the case of CIT vs. Zoom Communication Pvt Ltd. 2010 327 ITR 510 by the Hon'ble Delhi High Court that if the assessee makes the claim which is not incorrect in law but, is without any basis and the explanation furnished by him for making such a claim is not found to be bonafide, penalty u/s 271(l)(c) is attracted. Further, it has been held by the Supreme Court in the case of

Union of India & Others vs. Dharminder Textiles Processors 306 ITR 277 that the explanations appended to sec 271(l)(c) indicate the element of strict liability of the assessee and the penalty is a civil liability and willful concealment is not an essential ingredient. Further, the Hon'ble Supreme Court has held in the case of K.P.Madhusudanan vs. CIT 251 ITR 99 that by virtue of the notice u/s 271, the assessee is put to notice that if he does not prove that his failure to return his correct income was not due to fraud or neglect, he shall be deemed to have concealed particulars of income or furnish inaccurate particulars thereof. The Hon'ble Allahabad High Court held in the case of CIT vs. M. Habibullah, 136 ITR 716 that where the findings in the assessment proceedings were against the appellant and no evidence was produced during the penalty proceedings to show that the failure to return income was not due to fraud or willful neglect on his part, the penalty u/s 271(l)(c) was valid. Under the circumstances the AR was not Justified to hold that the issue is debatable especially in view of the of the Hon'ble ITAT Chandigarh in the case. Further since the charge under which the penalty is to be imposed by the Assessing Officer was stated in the assessment order itself, the appellant was within a position to be able to defend his case and it cannot be said that the principle of natural justice in such a case is violated, even though notice issued u/s 274 may not specify the charge. The appellant did not even produce the copy of the notice u/s 274 of the Act to substantiate its claim although the onus was cast on the appellant to substantiate his claim. Given the facts and circumstances, the Assessing Officer was justified in imposing the said penalty. Under the circumstances, it is held that the Assessing Officer was justified in imposing the said penalty. These grounds of appeal are dismissed."

9. We have heard the rival contentions and have gone through the orders of the authorities below as also the documents and case laws referred to before us. We are in agreement with the contentions of the Ld. counsel for assessee that the issue on which penalty was levied was a debatable issue and also that the explanation of the assessee was bonafide and, therefore, the assessee could not be charged with having concealed or furnished inaccurate particulars of his income so as to attract the levy of penalty u/s 271(1)(c) of the Act.

10. Admittedly, the disallowance made in the present case on which penalty had been levied, related to payments made to petty tank owners, amounting to Rs.3,38,43,488/-, u/s 40(a)(ia) of the Act for non deduction of tax at source. The Revenues case for justifying the levy of penalty rests entirely on the confirmation of identical disallowance made in the case of the assessee in the preceding year, i.e A.Y 2008-09, by the ITAT. But, as pointed out by the Ld.Counsel for the assessee, the disallowance made in assessment year 2008-09 had been deleted in first appeal by the CIT(A). This fact finds mention in the order of the CIT(A) for the impugned year also, who after noting the same proceeded to uphold the disallowance following the order of the ITAT. We find that this itself is a pointer to the fact that the issue of tax deduction at source on the payments made to the tank owners was capable of two views. This is further strengthened by the fact that the Hon'ble High Court has admitted the appeal filed by the assessee against the order passed by the I.T.A.T. in assessment year 2008-09, for determination of the question of law proposed on the disallowance made. There is, therefore, no iota of doubt that the issue of deduction of tax at source on payments made to petty tank owners was a debatable issue, with the CIT(A) holding that no TDS was deductible on the same in first appeal and even the Hon'ble High Court finding merit in the question of law proposed in this regard and admitting the same, while the I.T.A.T. took an adverse

view against the assessee. No question of levy of penalty arises in such circumstances ,as the assessee cannot be held to have either concealed/furnished any inaccurate particulars of income on an issue which is debatable. The reliance placed by the Ld.Counsel for the assessee on the decision of the Hon'ble Bombay High Court in the case of Advaita Estate Development (supra) is apt ,wherein it has been held that admission of appeal in quantum proceedings on the issue as substantial question of law was proof enough of the issue being debatable and no penalty was leviable.

11. Further, issue of tax deduction at source on payments made to tank owners in the present case being capable of two views, and the assessee having adopted one of them, of not deducting TDS on the same, the bonafides of the explanation of the assessee stand proved. It cannot be said that the view taken by the assessee was wholly untenable in law or that the explanation of the assessee was false, unreasonable and not bonafide. Therefore also, the assessee could not be charged with having concealed/furnished any inaccurate particulars of income so as to levy penalty u/s 271(1)© of the Act.

12. Even otherwise, we find that the return for the impugned year was filed by the assessee on 23.9.2010 and the CIT(A) had passed the order for assessment year 2008-09 deleting the disallowance made on identical issue on

13.5.2011. Therefore, as on the date of filing of return for the impugned year the view of the assessee that no TDS was deductible on the payments made to the petty tank owners was a legally tenable view since it was only later, on 30.9.2013 when the I.T.A.T. reversed the order of the CIT(A), that an adverse view arose.

13. In view of the above facts and circumstances of the case, we hold that the issue on which penalty was levied in the present case was a debatable issue and the explanation of the assessee was bonafide, therefore, the assessee could not be said to have either concealed or furnished any particulars of income so as to attract the levy of penalty u/s 271(1)(c) of the Act. The penalty so levied is, therefore, directed to be deleted.

14. No arguments were made by the Ld. counsel for assessee vis-à-vis the legal grounds raised before us. The same, therefore, are dismissed. In view of the above, the appeal of the assessee is partly allowed.

15. In the result, the appeal of the assessee is partly allowed.

Order pronounced in the Open Court on 25.07.2018.

संजय गर्ग	**अन्नपूर्णा गुप्ता**
(SANJAY GARG)	**(ANNAPURNA GUPTA)**
न्यायकि सदस्य/ Judicial Member	**लेखा सदस्य/ Accountant Member**

दिनांक /Dated: 29th October, 2018
रती

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar