

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' BENCH, CHENNAI
श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं ए. मोहन अलंकामणी, लेखा सदस्य के समक्ष
BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.889 /CHNY/2018
(निर्धारण वर्ष / Assessment Year: 2008-09)

M/s. Sun TV Network Limited, Murasoli Maran Towers, 73, MRC Nagar Main Road, MRC Nagar, Chennai – 600 028.	Vs	The ACIT, Non-Corporate Circle 20(1) Chennai – 34.
PAN: AADCS4885K		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A.No.994/CHNY/2018
(निर्धारण वर्ष / Assessment Year: 2009-10)

The ACIT, Non-Corporate Circle 20(1) Chennai – 34.	Vs	M/s. Sun TV Network Limited, Murasoli Maran Towers, 73, MRC Nagar Main Road, MRC Nagar, Chennai – 600 028.
		PAN: AADCS4885K
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Devanathan, Advocate
राजस्व की ओर से /Revenue by	:	Shri Ruby George, CIT

सुनवाई की तारीख /Date of hearing	:	06.09.2018
घोषणा की तारीख /Date of Pronouncement	:	12.11.2018

आदेश / ORDER

Per A. Mohan Alankamony, AM:-

This appeal by the assessee is directed against the order passed by the Ld. Commissioner of Income Tax (Appeals)-14,

Chennai dated 30.11.2017 in ITA New No.109/CIT(A)-14/2014-15 for the assessment year 2008-09 passed U/s.250(6) r.w.s. 143(3) & 147 of the Act. The appeal by the Revenue is directed against the order passed by the Ld. Commissioner of Income Tax (Appeals)-14, Chennai dated 29.11.2017 in ITA New No. 88/CIT(A)-14/2015-16 for the assessment year 2009-10 passed U/s.250(6) r.w.s. 143(3) & 147 of the Act.

2. Assessee's Appeal, Assessment year 2008-09:-

The assessee has raised several grounds in its appeal however the cruxes of the issues are that:-

- (i) The Ld.CIT(A) has erred in upholding the reopening of assessment U/s.147 of the Act.
- (ii) The Ld.CIT(A) has erred in confirming the addition made by the Ld.AO amounting to Rs.33.28 crores towards disallowance of bad debts.

3. Revenue's Appeal, Assessment year 2009-10:-

The Revenue has raised three grounds in its appeal however the crux of the issue is that the Ld.CIT(A) has erred in deleting the addition made by the Ld.AO amounting to Rs.5.43 crores towards amortization of film and broadcast rights.

4. **Assessee' Appeal, Assessment year 2008-09:**

The brief facts of the case are that the assessee is a limited company engaged in the business of satellite television broadcasting and FM radio broadcasting, filed its return of income and the assessment was completed U/s.143(3) of the Act on 31.12.2010. Subsequently the assessment was reopened and notice U/s.148 of the Act was issued on 27.03.2013 and the re-assessment was completed vide order dated 26.03.2014, wherein the Ld.AO disallowed the claim of bad debts amounting to Rs.33,27,52,827/-.

4.1 During the course of scrutiny assessment proceedings, it was observed by the Ld.AO that the assessee had debited bad debts to its P&L account for Rs.33,27,52,827/- as 'bad debts written off'. It was further observed that the bad debt is related to the amount receivable from M/s.Kal Comm Pvt. Ltd., in which the key management personnels are relatives of the shareholders of the assessee company. It was also observed that the transaction between the assessee company and M/s. Kal Comm Pvt. Ltd., was with respect to income from pay channels amounting to Rs.212.68 crores, commission paid Rs.3.81 crores, dividend payable Rs.31 crores, amount receivable Rs.67.70 crores, loans and advances Rs.0.18 crores, security deposits payable Rs.4.41 crores and the

deposit payables Rs.1.95 crores. Since the assessee company was to pay dividend of Rs.31 crores to M/s. Kal Comm Pvt. Ltd., with respect to the shares of the assessee company held by M/s. Kal Comm Pvt. Ltd., the Ld.AO was of the view that the debt standing in the name of M/s. Kal Comm Pvt. Ltd., was recoverable debt.

4.2 However in order to justify the claim of bad debt, the assessee had made the following submissions before the Ld.AO:-

- (i) M/s. Kal Comm Pvt. Ltd., raises invoices on various cable TV operators towards subscription charges on behalf of the assessee company and the entire amount billed were transferred to the assessee company as its income under the head 'pay channel revenue'.
- (ii) Thereafter when the billed amount was collected the entire amount was transferred to the assessee company by M/s. Kal Comm Pvt. Ltd., at regular intervals.
- (iii) Subsequently, when it was realized that certain billed amount were not recoverable from the Cable TV Operators it was intimated to the assessee company by M/s. Kal Comm Pvt. Ltd., and the entries were reversed.
- (iv) Therefore the write off of the debts standing in the name of M/s. Kal Comm Pvt. Ltd., in the books of the assessee company, is

with respect to the dues receivable from cable operators towards pay channel revenue, which were earlier billed by M/s. Kal Comm Pvt. Ltd., on behalf of the assessee company.

- (v) Thus, the outstanding dues from M/s. Kal Comm Pvt. Ltd., to the assessee company are only the amount of subscription receivable from the cable operators which were billed by M/s. Kal Comm Pvt. Ltd., on behalf of the assessee company.

4.3 However the Ld.AO disallowed the claim of bad debts amounting to Rs.33,27,52,827/- in the hands of the assessee and made additions by rejecting the arguments of the assessee because he was of the view that:-

- (i) The loss on account of unrealizable subscription from various cable operators is to be treated as bad debt in hands of M/s. Kal Comm Pvt. Ltd. because M/s. Kal Comm cable operators remits only the net collection to the assessee.
- (ii) The loss had arisen due to the short collection of the subscription by M/s. Kal Comm Pvt. Ltd., and therefore it's a loss attributable to M/s. Kal Comm Pvt. Ltd., and not to the assessee.

- (iii) For the above stated reasons, the bad debts if at all any has to be claimed by M/s. Kal Comm Pvt. Ltd., and not by the assessee.
- (iv) The agreement between the Assessee Company and M/s. Kal Comm Pvt. Ltd., does not specify with respect to the aspect of transfer of expenses towards bad debts in the hands of the assessee company.
- (v) Moreover the assessee company has to distribute dividend of Rs.31 crores to M/s. Kal Comm Pvt. Ltd., which could be adjusted against the debts not recoverable from M/s. Kal Comm Pvt. Ltd.

4.4. On appeal, the Ld.CIT(A) confirmed the order of the Ld.AO by observing as follows:-

- (i) The assessee company had not discharged its primary onus of proving that the amount written off was in fact debt in the books of the assessee company.
- (ii) Corresponding accounts of M/s. Kal Comm Pvt. Ltd., was not produced before the Revenue.
- (iii) The observation of the Ld.CIT(A) in the order U/s. 263 for the assessment year 2006-07 & 2009-10 in the case of M/s. Kal Comm Pvt. Ltd., which was further endorsed by

the Hon'ble Chennai Bench of the Tribunal that "the entire subscription invoiced, raised by M/s. Kal Comm Pvt. Ltd., against the cable operators is offered as income in the hands of the appellant company irrespective of the actual collections made by M/s. Kal Comm Pvt. Ltd." does not have any bearing on the issue under consideration for the relevant assessment year.

- (iv) Reliance was placed in the decision of the Hon'ble High Court of Madras in the case of South India Surgical Co. Ltd. v. ACIT reported in (2006) 287 ITR 62, the Hon'ble High Court of Madhya Pradesh in the case of Binodiram Balchand & Co. v. CIT reported in (2001) 251 ITR 819, Chennai Bench of the Tribunal in the case of M/s. Tractors and Farm Equipments Ltd., v. ACIT in ITA Nos.2094, 2095 & 2096/Mds/2016 vide order dated 28.10.2016 and the Cochin Bench of the Tribunal in the case of Abad Fisheries v. DCIT in ITA No.1002/Coch/2008 vide order dated 12.10.2012.

4.5 Before us the Ld.AR explained that the business model of the assessee company by stating that, M/s. Kal Comm Pvt. Ltd., interacts with the cable operators and raises invoices towards

subscription charges on behalf of the assessee company. Thereafter on a specific period mutually agreed upon, M/s. Kal Comm Pvt. Ltd., transfers the entire revenue which is collectable including the deposits to the assessee company. The irrecoverable invoiced amount which was earlier billed are intimated to the assessee company by M/s. Kal Comm Pvt. Ltd., and the accounts are reversed by both the Assessee Company as well as M/s. Kal Comm Pvt. Ltd. in the respective books of accounts. The reversal entry passed by the assessee company being, debiting the irrecoverable dues to the Profit & Loss account which was earlier debited to M/s. Kal Comm Pvt. Ltd.'s account and crediting M/s. Kal Comm Pvt. Ltd.'s account. Thus the bad debts are written off in the books of accounts of the assessee company. Since the individual cable TV subscriber's accounts are maintained in the books of M/s. Kal Comm Pvt. Ltd., in the books of M/s. Kal Comm Pvt. Ltd., the assessee's account is debited and the individual cable TV subscriber's accounts are credited with respect to the subscription amount that is not recoverable. Therefore, it is an undisputed fact that the entire subscription invoiced are booked as income in the hands of the assessee company only and M/s. Kal Comm Pvt. Ltd., receives commission from the assessee company for rendering such services. The Ld.AR further pointed out that the business

model of the assessee was examined and understood by the Ld.CIT while passing order U/s.263 of the Act for the assessment year 2006-07 and 2009-10. The Ld.AR also submitted before us the Annual Accounts of the assessee company for the relevant assessment year to justify his claim. The Ld.DR on the other hand argued in support of the orders of the Ld.Revenue Authorities but could not controvert to the fact that, subscription charges are billed by M/s. Kal Comm. Pvt. Ltd., on behalf of the assessee company and the same is disclosed as income of the assessee company in the books of the assessee company against which M/s. Kal Comm. Pvt. Ltd., was shown as debtors in the books of accounts of the assessee company. Accordingly bad debts towards irrecoverable subscriptions intimated by M/s. Kal Comm. Pvt. Ltd., are written off in the books of the assessee company by debiting bad debts to profit & loss account and crediting the same amount to M/s. Kal Comm. Pvt. Ltd.'s account and conversely in the books of M/s. Kal Comm. Pvt. Ltd., irrecoverable subscriptions intimated are debited to individual cable TV subscriber's account and credited to the assessee's account.

4.6.1 We have heard the rival submissions and carefully perused the materials on record. On analyzing the annual report of the assessee company the following facts emerges:-

- (i) The assessee company has recognized the subscription income from pay channels amounting to Rs.229.33 crores. (Schedule 15 of the P&L Account for the year ended 31st March, 2008, Pg. No.44 of the Annual Report.)
- (ii) Out of the subscription income from pay channel of Rs.229.33 crores, an amount of Rs.212.68 crores is billed by Kal Comm Pvt. Ltd. on behalf of the assessee company (Schedule to financial statement Pg.No.59 of the Annual Report)
- (iii) Bad debts written off in the books of account is Rs.33.28 crores (Schedule 21 to consolidated P&L Account Pg.No.87)
- (iv) Thus the bad debts claimed by the assessee is 15.6% [$(33.28 * 100)/212.68$] of the income booked as subscription charges with respect to the bill raised by M/s. Kal Comm Pvt. Ltd., for the relevant assessment year and the same cannot be stated as exorbitant considering the nature of business.
- (v) Further, from the annual report of the company, it is apparent that the business transactions between the assessee company and M/s. Kal Comm Pvt. Ltd., are with respect to subscription fees billed by M/s. Kal Comm Pvt. Ltd., on behalf of the assessee company, deposits received from the subscribers by M/s. Kal Comm Pvt. Ltd., on behalf of the

assessee company which are transferred to the assessee company subsequently and commission payable by the assessee company to M/s. Kal Comm Pvt. Ltd., for the services rendered. These facts are not disputed by the Ld.AO either.

4.6.2 We also find that the facts emerging from the annual report of the assessee company corroborates with the explanation submitted by the Ld.AR in Para No.4.5 hereinabove. Moreover, from the order of the Tribunal dated 21.10.2013 in ITA No.844/Mds/2011 for the AY 2006-07 in the case of M/s. Kal Comm Pvt. Ltd., it is evident that the Revenue has accepted the business model of the assessee company which is explained before us by the Ld.AR. The relevant para of the order of the Tribunal is extracted hereunder:

“3. From the perusal of the facts which have not been disputed by the Revenue, it is clear that the assessee has remitted the entire gross amount received from the cable operators to M/s. Sun TV Network Ltd., The amount remitted by the assessee to M/s. Sun TV Network Ltd., includes the amount of TDS deducted by the cable operators at the time of payment made by them to the assessee. In lieu of the services rendered by the assessee, the assessee is entitled to receive fixed commission. Since tax has already been deducted and paid to the Government at the time of making collections, the assessee is entitled to get the credit of the same while receiving commission income. M/s. Sun TV Network Ltd., had engaged the services of the assessee for collection of the subscription amount against commission. However, the cable operators at the time of payment of subscription, deducted the tax at source and remitted the remaining amount to the assessee. The subscription collected by the assessee is not its income and hence is not taxable in the hands of the assessee. The assessee is only a nodal agency for collecting subscription on behalf of M/s. Sun TV Network Ltd. The amounts collected by the assessee are credited to the separate account ‘Subscription Charges’. The said account is debited at the end of Financial Year when the amounts are paid to M/s. Sun TV Network Ltd. As the subscription collected by the assessee from various cable operators is not the income of the assessee, the same

is not shown in Profit & Loss account. The subscription amount is the income of M/s. Sun TV Network Ltd. and as such is taxable in the hands of M/s. Sun TV Network Ltd. However, the cable operators are deducting tax at source on the payments of subscription made to assessee, whereas, the assessee is remitting the gross amount to M/s. Sun TV Network Ltd., the assessee is entitled to receive credit of the tax deducted at source u/s. 199 of the Act subject to production of TDS Certificates received from respective deductors. The levy of tax on the commission received would amount to double taxation”.

4.6.3 Further, the distribution agreement entered between Assessee Company and M/s. Kal Comm Pvt. Ltd., dated 26.03.2008 also corroborate with the business model explained by the Ld.AR and the findings of the Tribunal on the earlier occasion in its order dated 21.10.2013 cited supra. Thus, it is evident that M/s. Kal Comm Pvt. Ltd., raises the Invoice towards cable TV subscription on behalf of the assessee company and after collecting the subscription from the cable TV operators remit the same to the assessee company. Hence, M/s. Kal Comm Pvt. Ltd. does not recognize the Invoice raised towards subscription fee as its income, consequently, the assessee company recognize the same as its income. Thus, the following scheme/nature/effect of the entries are as follows:-

In the books of M/s. Kal Comm Pvt. Ltd.

1. At the time of rising of Invoices on behalf of the assessee.

Individual cable TV operator account (debit) _____

*To assessee company account (credit) _____

2. At the time of collection of Invoice amount from cable TV operator

Bank/cash account (debit) _____

To Individual cable TV operator account (credit) _____

3. At the time of remittance to assessee company

*Assessee Company account (debit) _____

To bank account (credit) _____

4. At the time of intimating irrecoverable subscription to the assessee company

*Assessee Company account (debit) _____

To Individual cable TV operator account (credit) _____

(Form the scheme of entries it is evident that M/s. Kal Comm Pvt. Ltd., does not recognize these transactions as its income. Further, *assessee company's account get nullified in the books of M/s. Kal Comm Pvt. Ltd., due to bank/cash settlement and reversal of entry with respect to irrecoverable subscription)

In the books of assessee company:

1. At the time of intimation by M/s. Kal Comm Pvt. Ltd., regarding the Invoices raised on behalf of the assessee company.

*M/s. Kal Comm Pvt. Ltd., account (debit) _____

To subscription income from pay channels (credit) _____

(Schedule 15 to P&L A/c page No.44 & 59 of Annual Report.

Thus, the assessee company recognize the subscription as its income in its books of accounts)

2. At the time of remittance of subscription by M/s. Kal Comm Pvt. Ltd.,

Bank/cash account (debit) _____

*To M/s. Kal Comm Pvt. Ltd., account (credit) _____

3. At the time of intimation by M/s. Kal Comm Pvt. Ltd., regarding irrecoverable subscription

Bad debts account (debit) _____

*To M/s. Kal Comm Pvt. Ltd., account (credit) _____

(Thus, *M/s. Kal Comm Pvt. Ltd.'s account get nullified in the books of the assessee company due to bank/cash settlement and writing off of bad debts)

4.6.4 From the above scheme/nature of entries passed by both the parties in their respective books of accounts it is evident that the assessee company recognize income towards subscription fees collectable by M/s. Kal Comm Pvt. Ltd., on behalf of the assessee company and when a part of the subscription becomes irrecoverable, it is treated as bad debts and written off in the books of the assessee company by giving credit to M/s. Kal Comm Pvt. Ltd., because earlier it was treated as amount receivable from M/s. Kal Comm Pvt. Ltd.,.

Therefore from the order of the Ld.AO & the Ld.CIT(A), it appears that they have neither understood the scheme/nature/effect of entries passed by the assessee company and M/s. Kal Comm Pvt. Ltd. in their respective books of accounts nor ventured to examine the same in the right prospective. The Revenue has all the powers under the Act even to examine the books of accounts of M/s. Kal Comm Pvt. Ltd., as well and need not depend on the assessee company to produce the same before them. Therefore, the lame excuse made by the Ld. Revenue Authorities that the assessee company had not produced the books of accounts of M/s. Kal Comm Pvt. Ltd., is not appreciable. It is also not the case that the assessee company had failed to produce its books of accounts before the Ld.Revenue Authorities. Further, from the order of the Chennai bench of the Tribunal dated 21.10.2013 in ITA No. 844/Mds/2011 for the assessment year 2006-07, explanation submitted by the Ld.AR and the annual report produced before us, it is apparent that the assessee company has written off the bad debts in its books of accounts by debiting bad debts to P&L A/c and crediting the same amount to M/s. Kal Comm Pvt. Ltd., account, which is appropriate. Needless to mention that, if the facts discussed hereinabove does not corroborate with the entries passed in the books of accounts of the Assessee Company or M/s. Kal Comm Pvt. Ltd., it would amount to be mistake

apparent in the order of the Tribunal against which remedial measures are provided under the Act for the Tribunal to rectify the same and that will not amount to review of its Order. Further, the Hon'ble Apex Court in the case TRF Ltd., vs. CIT reported in 323 ITR 397, has categorically held that it is not necessary for the assessee to establish the debt to have become irrecoverable but it is enough if the bad debts is written off as irrecoverable in the books of the assessee. On perusing the facts of the case, the business model of the assessee, the finding of the Tribunal in its order dated 21.10.2013 of ITA No. 844/Mds/2011 for the assessment year 2006-07, the annual reports produced by the assessee before us and the decision of the Hon'ble Apex Court, cited supra, we are of the considered view that the disallowance of the bad debts of Rs.33,27,52,827/- in the hands of the assessee by the Ld.AO which was further upheld by the Ld.CIT(A) is erroneous. Therefore, we hereby direct the Ld.AO to allow the claim of bad debts of Rs.33,27,52,827/- in the hands of the assessee company which is written off in the books of accounts of the assessee company by crediting to the account of M/s. Kal Comm Pvt. Ltd. Accordingly, the ground raised by the assessee company is allowed in its favour.

5. Since, we have allowed the appeal of the assessee on merits, we restrain from adjudicating the ground raised by the assessee with respect to reopening of the assessment u/s.147 of the Act as it would be only academic.

Revenue's Appeal, Assessment Year 2009-10:-

6. The brief facts of the case are that the assessee is a limited company filed its return of income for the assessment year 2009-10 on 25.09.2009 admitting total income of Rs.579,36,04,690/-. Initially the return was processed U/s.143(1) of the Act and subsequently the case was reopened by issue of notice U/s.148 of the Act on 31.03.2014. Finally assessment order was passed U/s.143(3) & 147 of the Act on 31.03.2015 wherein the Ld.AO made addition of Rs.5,43,75,000/- by denying the claim of deduction on the cost of acquisition of satellite rights by applying rule 9B of the Rules.

7. During the course of scrutiny assessment proceedings, it was noticed by the Ld.AO that the assessee had acquired movie rights (as a producer/distributor) along with the satellite rights. Thereafter, the assessee by itself split the cost of acquisition of the movie rights and satellite rights and assigned the value of Rs.7,25,00,000/- towards satellite rights. However, with respect to the entire cost of acquisition

the assessee claimed deduction in accordance with Rule 9B of the Rules. The Ld.AO was of the view that since assessee itself had assigned the value of satellite as Rs.7,25,00,000/-, deduction cannot be granted towards the same in accordance with Rule 9B of the Rules, but can only be amortized at the rate of 25%. Accordingly, Ld.AO made addition of Rs.5,43,75,000/- (Rs.7,25,00,000 – 25% of 7,25,00,000) towards the excess claim of deduction.

8.1 On appeal, the Ld.CIT(A) held the issue in favour of the assessee following the decision of the Tribunal on the identical issue in the assessee's own case by observing as under:

On the above-mentioned issue, I have carefully considered the AO's observation and the appellant's contention, as mentioned above under para 4.1 & 4.2 respectively,.

4.3.1 On identical issue in the appellant's own case for A.Ys 2004-05 to 2009-10, the Hon'ble ITAT, Chennai in its common order in ITA Nos. 1515, 1516, 1517, 1518, 1519 & 1520/Mds/2013 dated 31.10.2013 held in favour of the appellant and dismissed the appeal filed by the department. The ITAT held as under:

"The assessee also generates revenue from broadcasting serials through satellite channels. The assessee gets revenue from production and broadcasting serials on the lines of feature films..... The assessee treats the films and the serials at par and applied the provisions of Rule 9A and 9B of the Income Tax Rules, as are applicable in cases of films on serials as well.

On the other hand, the contention of the Revenue is that the film and serial broadcasting rights acquired by assessee are perpetual in nature..... The rights are intangible assets within the meaning of Explanation (iii) to Section 32 and do not fall within the purview of Section 37(1). The assessee is entitled to claim depreciation on same.

"9. The issue of amortization of cost of movie and serial rights, programme production expenses, consumable and media expenses by treating them as intangible assets u/s.32(1)(ii) has been dealt in detail by the CIT(Appeals) in his order dated 23-02-2013 relevant to the AY 2006-07 and 2007-08. We fully agree with the detailed findings and the reasoning given by the CIT(Appeals) in his order allowing this ground of appeal of the assessee. For the sake of brevity, we are not reproducing the findings of CIT (Appeals) in accordance with the judgment of the Hon'ble Supreme Court of India in the case of CIT Vs. K.Y. Pilliah & Sons reported as 63 ITR 411 subsequently followed by the Hon'ble Delhi High Court in the case of CIT Vs. Global Vantage (P) Ltd., reported as 354 ITR 21 (Del)

Accordingly, the findings of the CIT(Appeals) on the issue are affirmed and this ground of appeal of the Revenue in respect of all the AYs is dismissed.”

4.3.2 For the A.Ys 2010-11 & 2011-12 also, on similar issue, the Hon'ble ITAT vide its order in ITA Nos. 1340 & 1341/Mds/2015 dated 19.02.2016 by following the above-mentioned ITAT order, dismissed the appeals of the revenue. The AR has submitted that the department's appeals against the ITAT orders are still pending before the Hon'ble High Court of Madras.

4.3.3 Respectfully following the aforesaid decisions of the Hon'ble ITAT and in line with my predecessor's decision, the AO is directed to delete the above addition. This ground of appeal is allowed.

8.2 Since the Ld.CIT(A) has held the matter in favour of the assessee by following the decision of the Tribunal in the assessee's own case on the identical issue, we do not find it necessary to interfere with his order. Thus, the appeal of the Revenue is devoid of merits.

9. In the result, the appeal of the assessee in ITA No.889/Chny/2018 is allowed and the appeal of the Revenue in ITA No.994/Chny/2018 is dismissed.

Order pronounced on the 12th November, 2018 in Chennai.

Sd/-

(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

Sd/-

(ए. मोहन अलंकामणी)
(A. Mohan Alankamony)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 12th November, 2018

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त/CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF |