

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

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

आयकर अपील सं./ ITA No.298/Chd/2017

निर्धारण वर्ष / Assessment Year : 2000-01

Sh.Satish Katoch, Vill. Bhawarna, Teh. Palampur.	बनाम	The Income Tax Officer, Palampur.
स्थायी लेखा सं./PAN NO: AHUPK5215C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by: None(Written submission)

राजस्व की ओर से/ Revenue by : Shri Manjit Singh, Sr.DR

सुनवाई की तारीख/Date of Hearing : 30.08.2018

उदघोषणा की तारीख/Date of Pronouncement: 26.11.2018

**आदेश/ORDER**

**PER ANNAPURNA GUPTA, AM:**

The present appeal has been filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-1, Amritsar Camp at Palampur (in short CIT(A) dated 3.11.2016 passed u/s 250 (6) of the Income Tax Act, 1961 (in short referred to as 'Act').

2. The sole issue in the present appeal relates to charging of interest u/s 234B of the Act for non payment of advance tax.

3. Brief facts relating to the case are that the assessee had filed its return of income declaring an income of Rs.1,48,150/- which was processed u/s 143(1) of the Act

and no interest u/s 234B was charged. Later on the case of the assessee was reopened u/s 148 of the Act making addition to the returned income of the assessee of Rs.4 lacs and thus assessing the taxable income at Rs.5,48,150/-. Consequently interest u/s 234B of the Act amounting to Rs.92,937/- for non payment of advance tax was charged vide the assessment order dated 27.3.2006. The assessee filed a petition before the A.O. u/s 154 of the Act against the charging of interest u/s 234B of the Act, which was dismissed by the A.O. vide order dated 30.7.2009. Aggrieved by the same the assessee went in appeal before the CIT (A) who upheld the order of the Assessing Officer stating that the interest has been charged correctly as per the provisions of law. The findings of the CIT (A) at para 6 of his order are as under:

*“6. I have gone through the order of the AO, the grounds of appeal and the submission.*

*The appeal has been filed against the order passed by the AO u/s 154 for the A.Y. 2000-01. Assessee's contention is that the AO has wrongly charged the interest u/s 234B of the Income Tax Act at the time of assessment order framed u/s 143(3)/147 vide order dated 27.03.2006 and therefore no interest is chargeable u/s 234B in reassessment proceedings as no interest was charged in the assessment framed u/s 143(1) for the said year. Section 234B says as under;*

*(1) Subject to the other provisions of this section where, in any financial year, an assessee who is liable to pay advance tax under section 208 has failed to pay such tax or, where the advance tax paid by such assessee under the provisions of section 210 is less than ninety per cent of the assessed tax, the assessee shall be liable to pay simple interest at the rate of [one] per cent for every month or part of a month comprised in the period from the 1st day of April next following such financial year &]to the date of determination of total income under sub-section (1) of section 143 [and where a regular assessment is made, to the date of such regular assessment, on an amount]] equal to the assessed tax or, as the case may be, on the*

amount by which the advance tax paid as aforesaid falls short of the assessed tax.

*Explanation 2.—Where, in relation to an assessment year, an assessment is made for the first time under section 147 /or section 153A], the assessment so made shall be regarded as a regular assessment for the purposes of this section.*

*(2) Where, before the date of & [determination of total income under sub-section (1) of section 143 or] completion of a regular assessment, tax is paid by the assessee under section 140A or otherwise,—*

- (i) interest shall be calculated in accordance with the foregoing provisions of this section up to the date on which the tax is so paid, and reduced by the interest, if any, paid under section 140A towards the interest chargeable 'under this section;*
- (ii) thereafter, interest shall be calculated at the rate aforesaid on the amount by which the tax so paid together with the advance tax paid falls short of the assessed tax..*

*[Explanation 3.—In Explanation 1 and in, sub-section (3) "tax. on the total income determined under sub-section (1) of section 143" shall not include the additional income-tax, if any, payable under section 143.]*

*(3) Where, as a result of an order of reassessment or recomputation under section 147 or section 153A the amount on which interest was payable under section (1) is increased, the assessee shall be liable to pay simple interest at the rate of [one] per cent for every month or part of a month comprised in the period commencing on the day following the date of determination of total income under sub-section (1) of section 143 [and where a regular assessment is made as is referred to in sub-section (1) following the date of such regular assessment]] and ending on the date of the reassessment or recomputation under section 147 [or section 153A], on the amount by which the tax on the total income determined on the basis of the reassessment' or recomputation exceeds the tax on the total income determined [under sub-section (1) of section 143 or] on the basis of the regular assessment aforesaid."*

*A plain reading of this section clearly shows that interest u/s 234B has to be charged on the increased tax liability to the dated of reassessment.*

*Assessee's contention that if no' interest has been charged u/s 143(1) or regular assessment, than interest cannot be charged u/s 234B is not correct and hence rejected.*

*Explanation 2 to section 234B(1J clearly says that "where in relation to an assessment year, an assessment is made for*

*the 1<sup>st</sup> time under section 147, the assessment so made shall be reported as regular assessment for the purpose of this section"*

*The case law quoted by the assessee is not applicable as facts are different in this case, so the AO has rightly rejected it."*

5. Aggrieved by the same, the assessee has come up in appeal before us raising following grounds:

- "1. The order of the learned CIT (A) is against law & fact.*
- 2. That the learned cit (a) wrongly rejected the appeal of appellant and ignored the fact that no interest under section 234b can be charged under section 147 after the assessment framed under section 143(l)(a), 143(3) or 144 of the act.*
- 3. That the learned ITO was not justified in not following the judgment of the honorable ITAT Chandigarh reported as M/S Kangra Bajri company and Another vs Assistant CIT Palampur (2003}2Q ST report 368 (ITAT Chandigarh) on the issue involved.*
- 4. That it is brad that the order of the learned CIT appeal may be quashed and interest charged under section 234b amounting to Rs.92937/- may be remitted and refunded to the appellant."*

6. During the course of hearing before us none appeared on behalf of the assessee, but it was noted that the assessee had filed submissions in writing alongwith paper book on 24-10-17 and had requested that the appeal be disposed off on the basis of the same, vide an application dated 01/04/18 .In view of the same the hearing of the appeal was proceeded with.

7. On going through the submissions, we find that the sole contention raised by the assessee was that interest in the present case was leviable as per the provisions of section 234B (3) of the Act since the said sub section authorized modification of interest if made in an assessment framed

u/s 147 of the Act, which is the fact in the present case. It was contended that as per the said sub section, in case of re-assessment made under section 147 of the Act, interest under section 234B was imposable only if the amount on which interest was payable under section 234B(1), was increased. In other words, it was contended, if no interest was payable under section 234B(1) at all, any interest leviable thereafter could not be termed as "increase" and no interest. thus, could be imposed under section 234B(3). The contention of the assessee was that since in the present case no interest was payable as per Intimation made under section 143(1) of the Act, no interest, therefore, was leviable as per section 234B(3) of the Act. The assessee relied upon the decision of the Mumbai Bench of the I.T.A.T. in the case of Datamatics Ltd. Vs. ACIT reported in 111 TTJ (Mum) 55. A copy of the order was placed before us.

8. The Ld. D.R., on the other hand, relied upon heavily on the orders of the authorities below stating that the provisions of section 234B were clear and even as per section 234B(3) interest had to be charged on the increased tax liability upto the date of re-assessment.

9. We have heard the rival contentions and perused the orders of authorities below and also gone through the case law cited before us. The issue before us relates to levy of interest for default/shortfall in payment of advance tax as per the provisions of section 234B of the Act. The facts necessary for adjudicating the issue and which are not

disputed also are that initially an intimation under section 143(1) had been made in the present case, accepting the returned income of the assessee of Rs.1,48,150/- and charging no interest under section 234B of the Act. Later on assessment under section 147/148 of the Act was made making addition to the income of the assessee of Rs.4 lacs on account of unexplained investment as partner in M/s Trilok Singh & Company. As a consequence thereof, there resulted a liability for payment of advance tax, which having not been paid, interest under section 234B was levied in the order passed under section 148. There is no dispute regarding the above facts.

10. For adjudicating the issue it is necessary to reproduce section 234B as applicable for the impugned year;

*“234B(1): Subject to the other provisions of this section where, in any financial year, an assessee who is liable to pay advance tax under section 208 has failed to pay such tax or, where the advance tax paid by such assessee under the provisions of section 210 is less than ninety per cent of the assessed tax, the assessee shall be liable to pay simple interest at the rate of [one] per cent for every month or part of a month comprised in the period from the 1st day of April next following such financial year &[to the date of determination of total income under sub-section (1) of section 143 [and where a regular assessment is made, to the date of such regular assessment, on an amount]] equal to the assessed tax or, as the case may be, on the amount by which the advance tax paid as aforesaid falls short of the assessed tax.*

*Explanation 1 : In this section, "assessed tax" means the tax on the total income determined under Subsection (1) of Section 143 or on regular assessment as reduced by the amount of tax deducted or collected at source in accordance with the provisions of Chapter XVII on any income which is subject to such deduction or collection and which is taken into account in computing such total income.*

*Explanation 2.—Where, in relation to an assessment year, an assessment is made for the first time under section 147 /or section 153A], the assessment so made shall be*

*regarded as a regular assessment for the purposes of this section.*

*(2) Where, before the date of & [determination of total income under sub-section (1) of section 143 or] completion of a regular assessment, tax is paid by the assessee under section 140A or otherwise,—*

- (i) interest shall be calculated in accordance with the foregoing provisions of this section up to the date on which the tax is so paid, and reduced by the interest, if any, paid under section 140A towards the interest chargeable 'under this section;*
- (ii) thereafter, interest shall be calculated at the rate aforesaid on the amount by which the tax so paid together with the advance tax paid falls short of the assessed tax..*

*[Explanation 3.—In Explanation 1 and in, sub-section (3) "tax. on the total income determined under sub-section (1) of section 143" shall not include the additional income-tax, if any, payable under section 143.]*

*(3) Where, as a result of an order of reassessment or recomputation under section 147 or section 153A the amount on which interest was payable under section (1) is increased, the assessee shall be liable to pay simple interest at the rate of [one] per cent for every month or part of a month comprised in the period commencing on the day following the date of determination of total income under sub-section (1) of section 143 [and where a regular assessment is made as is referred to in sub-section (1) following the date of such regular assessment]] and ending on the date of the reassessment or recomputation under section 147 [or section 153A], on the amount by which the tax on the total income determined on the basis of the reassessment' or recomputation exceeds the tax on the total income determined [under sub-section (1) of section 143 or] on the basis of the regular assessment aforesaid."*

11. On going through the above, we find that as per the provisions of section 234B(1) read with Explanation-2, where an assessee who is liable to pay advance tax but has not paid the same or the amount so paid is less than 90% of the assessed tax, he shall be liable to pay interest on the shortfall at the prescribed rate, for the period beginning from first day of April following the financial year to which the income relates up to the day of determination of income

under section 143(1) of the Act and where a regular assessment is made to the date of such regular assessment. Further where an assessment is made for the first time under section 147 of the Act it shall be regarded as regular assessment for the purpose of this section.

12. In the present case, the liability to pay interest arose on account of addition made u/s 147 of the Act ,but since intimation under section 143(1) had been made initially, the reassessment in the present case cannot be treated as assessment made for the first time for the purposes of treating it a regular assessment as per Explanation 2 to section 234B(1) .Therefore, in the present case interest is not leviable under section 234B(1) of the Act read with Explanation-2.

13. Coming to sub-section 3 of section 234B, we find that the said section deals with cases where initially either intimation has been made u/s 143(1) or regular assessment done and thereafter in reassessment the interest liability is increased on account of additions made to the income of assesses. In such circumstances ,the sub section states, that the period for levy of interest would be from the date of intimation initially made under section 143(1) of the Act or passing of initial regular assessment order, to the date of reassessment framed, on the additional/increased advance tax payable on account of the additional income so assessed.

14. In the present case, since the assessee's income had been initially determined under section 143(1), the levy of interest under section 234B was to be determined as per provisions of section 234B(3) on account of addition made to the income of the assessee on re-assessment of income under section 147 of the Act. And since on account of the re-assessment the assessee was, undisputedly, liable to pay advance tax as per the relevant provisions, which was not paid by the assessee, the liability to pay the same stood increased and interest under section 234B had to be mandatorily paid. It may be pointed out that payment of interest u/s 234B ,is mandatory once the default occurs .Sub-section (1) and (3) only lay down the manner of calculating the quantum of interest payable. In sub section (1) , the same is payable on the shortfall of the advance tax for the period as beginning from the end of the financial year to the date of intimation u/s 143(1) or regular assessment .And in case of reassessment ,under sub section 3,on the excess advance tax payable on account of reassessment, from the date of intimation us 143(1) or regular assessment to the date of order passed u/s 147. The words used in sub section 3 to section 234B "the amount on which interest was payable in respect of shortfall in payment of advance is increased" cannot be read to mean that only if initially there was a liability to pay advance tax, there shall be treated to be an "increase" on account of addition made on reassessment u/s 147. There need not be an initial liability to pay of interest under section 234B of the Act, for there to

be an increase in the said liability and the interest liability can be said to have increased even if initially there is no liability to pay interest as per determination of income under section 143(1) and on regular assessment and the liability arose on account of the determination of income in the reassessment proceedings. At the cost of repetition it is stated that the charge of interest u/s 234B is mandatory once the default occurs and there is no escape from the same . Logically also it makes no sense why interest should be levied only if initially there existed a liability to pay which stood increased on account of additions made on reassessment, when otherwise the assessee is liable to pay the same and would have been liable in case the income was added in regular assessment ,as per section 234B(1) ,or would have been liable to pay if initially there existed a liability. There appears no reason to exclude cases where initially there existed no liability to pay advance tax ,from charging the same in reassessment proceedings. And such an interpretation would only lead to an absurdity. The contention of the Ld. counsel for the assessee to this effect is therefore dismissed as totally devoid of any merits. The reliance placed by the assessee on the judgment of the I.T.A.T. Mumbai Bench in the case of Datamatics Ltd. (supra) is, we find misplaced since it was rendered on different set of facts. In the facts of that case, the assessee had initially paid surplus tax which was refunded in the intimation made under section 143(1)(a) of the Act, and no interest was therefore payable under section 234B in terms

of the intimation under section 143(1) of the Act. It was only subsequently when addition was made on reassessment made u/s 147, that interest was charged u/s 234B of the Act. In the background of these facts the I.T.A.T. held that when the assessee had initially paid huge amount of taxes, generating refund, it could not be said that the assessee had defaulted in payment of advance tax later on, on assessment. The Hon'ble Bench relied upon the judgment of the Hon'ble Delhi High Court in the case of CIT Vs. K.K. Marketing in this regard. The ITAT also found that the addition made could not have possibly been anticipated by the assessee for the purposes of calculating advance tax, since it was a disputed issue with different views being taken by different courts and the assessee therefore could not be held to be a defaulter for payment of advance tax. The I.T.A.T. held that charging of interest under section 234B is mandatory only when conditions are fulfilled of the assessee having defaulted in the payment of advance tax, for which purpose the assessee has to estimate his current income and if a bonafide dispute is pending which is clarified later on by the Legislature which the assessee could not have anticipated and on account of which the addition is made to his income on reopening, it is difficult to hold such an assessee as a defaulter. The I.T.A.T. held that if the assessee takes due diligence and care and makes the payment and the same is accepted by the Revenue such an assessee cannot be held as a defaulter only because subsequently the assessee's income has been enhanced and the imposition of interest under

such circumstances was held not justified. The relevant findings of the I.T.A.T. in this regard are as under:

*“47. In the case of CIT v. K.K. Marketing, the Hon'ble Delhi High Court held that in a case where the Revenue accepted the return filed by the assessee and in fact it was found that they were entitled to a refund, which was more than the amount of cash that was seized, there is no justification in charging interest under Sections 234B and 234C and it would be appropriate not to charge interest from the assessee. This was a case, wherein there was a search and seizure action in the premises of the assessee and during the search action huge amount of cash was recovered and so, when the payment of advance tax became due in September, 1993, the assessee requested the Department to adjust the cash seized towards advance tax. While passing the assessment order under Section 143(l)(a), it was held that the assessee was entitled to a refund. AO, however, charged interest from the assessee under Sections 234B and 234C. The Hon'ble Delhi High Court held that there was no justification.*

*48. Coming to the instant case of the assessee, it is not disputed that the assessee received a huge refund as a result of processing of the return under Section 143(l)(a). Subsequently, the tax component was enhanced as a result of the reassessment done under Section 143(3) r/w Section 147. Assuch, the decision of the Hon'ble Delhi High Court in the case of CIT v. K.K. Marketing (supra) is applicable on facts.”*

*49. In the case of Balakrishna Breeding Farms (P) Ltd. v. Chief CIT, the Hon'ble Karnataka High Court, in the following circumstances, held that interest cannot be charged under Section 234B:*

*Assessee, engaged in the business of hatchery, claimed deduction under Sections 80HHA and 80-1 for the asst. yrs. 1993-94 to 1995-96 and 1997-98. The claim was based on the decision of the jurisdictional High Court. Subsequently, the Hon'ble Supreme Court reversed the judgment of the jurisdictional High Court, wherein it was held that units engaged in poultry farming or hatcheries did not manufacture any article or thing and they were not entitled to deduction under Sections 80HHA and 80-1. AO issued notice under Section 148. On receipt of the notice, assessee deposited all the tax payable. Assessment was completed and interest was charged under Section 234B. Assessee approached the Chief CIT with waiver petition and the Chief CIT waived the interest partly. On appeal, their Lordships of the Hon'ble Karnataka High Court held "that there is no provision in the Act requiring the assessee to file a revised return of income in regard to the relevant assessment years after the Supreme Court had*

reversed the judgment of the High Court. It was for the AO to issue a notice under Section 148 to assess the escaped income. Notice under Section 148 was issued to the assessee only on 27th Dec, 2000, and the assessee filed its revised returns within the time allowed by that notice and the assessments were completed. The tax that became due in terms of the revised returns had also been paid within time and thus no delay could be attributed to the assessee. The Chief CIT should have waived the entire interest that was levied by the AO. The order of the single Judge affirming that of the Chief CIT could not be sustained. Thus, the interest levied on the assessee under Section 234B was waived.

50. Coming to the instant case, there is no default on the part of the assessee in paying the advance tax. For the first time the dispute arose consequent to the reassessment done under Section 143(3) r/w Section 147. The stand of the Revenue is that charging of interest under Section 234B is mandatory. Mandatory does not mean that it is mandatory under all circumstances,. It is mandatory when the conditions are fulfilled. The condition is that the assessee should have defaulted. If the assessee has not anticipated reopening or the assessee has not anticipated a superior Court decision, which goes against the assessee, it is difficult to hold that such an assessee is a defaulter. If the assessee takes due diligence and care and makes the payment and if it is accepted by the Revenue, such an assessee cannot be held as a defaulter only because subsequently the assessee's income has been enhanced.

51. In the case of *CIT v. Sedco Forex International Drilling Co. Ltd. (Uttaranchal)*, the Hon'ble Uttaranchal High Court held that where there exist a bona fide dispute, imposition of interest under Section 234B was not justified without a hearing and without reasons. In other words, if there are conflicting views on a point, by virtue of decision of the Tribunal, High Court or Supreme Court, imposition of interest under Section 234B could not be justified without affording a hearing. The finding of the Hon'ble High Court reads as under:

That at the relevant time there were conflicting decisions of the Tribunal as to the interpretation of contracts regarding on-period and off period salary. A bona fide dispute was pending. The assessee had to estimate his current income. The words used under Section 209(1 )(a) made the assessee estimate his current income and since a bona fide dispute was pending which, was clarified by the legislature by the Finance Act, 1999, imposition of interest under Section 234B was not justified without a hearing and without reasons.

52. The same principle, we are of the view, is applicable in the instant case of the assessee. When the return was processed under Section 143(l)(a), assessee was entitled for refund of fairly large amount. Subsequently the assessment was reopened and the liability of the assessee increased as a consequence of this. The case of the assessee is that, to charge

*interest, first of all there should be a liability on the part of the assessee and assessee should be in default.*

53. Section 234B reads as under:

*234B(1): Subject to the other provisions of this section, where, in any financial year, an assessee who is liable to pay advance tax under Section 208 has failed to pay such tax or, where the advance tax paid by such assessee under the provisions of Section 210 is less than ninety per cent of the assessed tax, the assessee shall be liable to pay simple interest at the rate of one per cent for every month or part of a month comprised in the period from the 1<sup>st</sup> day of April next following such financial year to the date of determination of total income under Sub-section (1) of Section 143 and where a regular assessment is made, to the date of such regular assessment, on an amount equal to the assessed tax or, as the case may be, on the amount by which the advance tax paid as aforesaid falls short of the assessed tax.*

*Explanation 1 : In this section, "assessed tax" means the tax on the total income determined under Subsection (1) of Section 143 or on regular assessment as reduced by the amount of tax deducted or collected at source in accordance with the provisions of Chapter XVII on any income which is subject to such deduction or collection and which is taken into account in computing such total income.*

*Explanation 2 : Where, in relation to an assessment year, an assessment is made for the first time under Section 147 or Section 153A, the assessment so made shall be regarded as a regular assessment for the purposes of this section.*

(2)...

*(3) Where, as a result of an order of reassessment or recomputation under Section 147 or Section 153A, the amount on which interest was payable under Sub-section (1) is increased, the assessee shall be liable to pay simple interest at the rate of one per cent for, every month or part of a month comprised in the period commencing on the day following the date of determination of total income under Sub-section (1) of Section 143 and where a regular assessment is made as is referred to in Sub-section (1) following the date of such regular assessment and ending on the date of the reassessment or recomputation under Section 147 or Section 153A, on the amount by which the tax on the total income determined on the basis of the reassessment or recomputation exceeds the tax on the total income determined under Sub-section (1) of Section 143 or on the basis of the regular assessment aforesaid."*

(4)...

54. Perusal of Expln. 2 to Section 234B(1) makes it clear that if an assessment is made under Section 147 or under Section

*153A for the first time, then the assessment so made shall be regarded as a regular assessment for the purpose of Section 234B. In other words, in case of an assessee where the assessment has already been completed and the refund has already been done as far as the excess payment concerned, the reassessment done subsequently under Section 147 or Section 153A, interest cannot be charged for the first time if the assessee could, not have anticipated the enhancement of income, even if the assessee had taken due care and diligence. This is clear from the decisions cited supra in the case reported in (2000) 69 TTJ (Del)(TM)859 : (2000) 75 ITD 155 (Del)(TM) (supra); (supra); (supra) and CIT v. Hyundai Heavy Industries Co. Ltd. (Uttaranchal). If the circumstances were such that if the assessee had taken due care and diligence, assessee would not have defaulted in making advance tax under Section 206 or the payment of advance tax would not have fallen 90 per cent of the assessed tax as contemplated under Section 210, then the assessee becomes a defaulter. The decisions cited supra makes it clear that if the assessee could not have contemplated such a situation, charging of interest under Section 234B cannot be justified.*

*56. Reading of Section 234B(3) makes it clear that where, as a result of an order of reassessment or recomputation under Section 147 or Section 153A, the amount on which interest was payable under Sub-section (1) is increased, the assessee shall be liable to pay simple interest at the rate of one per cent.... The reading of the section further makes it clear that first of all there should be a default on the part of the assessee in the regular assessment and the assessee should have been held liable to pay interest under Section 234B. In that case, if there is reassessment or recomputation under Section 147 or Section 153 A, the liability of the assessee is increased and not otherwise.”*

15. In the present case, no taxes had been paid initially by the assessee and the addition made u/s 147 of the Act was on account of unexplained investment made by the assessee in partnership firm. The said addition cannot be said to be on account of an issue on which there existed a bonafide dispute. The assessee therefore was liable to include the same while estimating his income for payment of advance tax and having not done so the assessee had defaulted initially in the payment of advance tax and was thus liable to pay

interest when the said amount was added to his income in reassessment proceedings as per section 234B(3) of the Act.

The order passed by the Ld.CIT (A) is, therefore, upheld.

16. In effect, the appeal of the assessee is dismissed.

Order pronounced in the Open Court.

Sd/-

**संजय गर्ग**  
**(SANJAY GARG )**  
न्यायकि सदस्य/ **Judicial Member**

Sd/-

**अन्नपूर्णा गुप्ता**  
**(ANNAPURNA GUPTA)**  
लेखा सदस्य/ **Accountant Member**

दिनांक /Dated: **26<sup>th</sup> November, 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)p
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar