आयकर अपीलीय अधिकरण,चण्डीगढ़ न्यायपीठ "ए" चण्डीगढ़

IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A" CHANDIGARH

श्री संजय गर्ग, न्यायिक सदस्य एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य

BEFORE: SH. SANJAY GARG, JUDICIAL MEMBER & SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 871/CHD/2017

निर्धारण वर्ष / Assessment Year : 2011-12

M/s Globe Precision Industries P.Ltd., Plot No. 11, Indl. Area, Baddi, Distt. Solan.	बनाम	The ITO, Ward – 2, Solan.
स्थायी लेखा सं./PAN NO: AAACG6736G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

&

आयकर अपील सं./ ITA No. 784 & 1180/CHD/2017

निर्धारण वर्ष / Assessment Year : 2010-11 & 2011-12

M/s Him Technoforge Ltd., Village – Billianwali, Labana, Baddi.	बनाम	The DCIT, Circle, Parwanoo.
स्थायी लेखा सं./PAN NO: AAACH3906R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Vineet Krishan
राजस्व की ओर से/ Revenue by : Shri Ankur Alya, Sr.DR
सुनवाई की तारीख/Date of Hearing : 12.11.2018
उदघोषणा की तारीख/Date of Pronouncement : 08.01.2019

आदेश/Order

PER ANNAPURNA GUPTA, ACCOUNTANT MEMBER:

The above are appeals filed by the different assessees against separate orders passed by the Commissioner of Income Tax (Appeals) Shimla [in short referred to as CIT(A)] u/s 250 sub-section (6) of the Income Tax Act, 1961 (hereinafter referred to as 'Act') dated 24.03.2017, 16.02.2017 and 25.05.2017 respectively.

2. It was common ground that the issues involved in all the three appeals are identical, therefore, they were all taken up together for hearing.

3. For the sake of convenience, we shall be dealing with the appeal of the assessee in ITA 871/CHD/2017 and the decision rendered therein will apply mutatis-mutandis to the other appeals also. The assessee has raised the following grounds of appeal :

1. *That the order passed under section 250(6) of the Income Tax Act, 1961 by the learned Commissioner of Income Tax (Appeals) Shimla in Appeal No. IT-/447/2013-14/SML, dated 24.03.2017 is contrary to law and facts of the case.*
2. *That in the facts and circumstances of the case, the Id. Commissioner of Income Tax (Appeals), gravelly erred in upholding the action of the Id. Assessing Officer in holding that the appellant is not entitled to 100% deduction under section 80IB in respect of Baddi unit on account of substantial expansion made by appellant during the 7th year for which deduction is allowable as per Section 80IC of the Income Tax Act, 1961.*
3. *That in the facts and circumstances of the case, the Id. Commissioner of Income Tax (Appeals) gravelly erred in upholding the action of the Id. Assessing Officer in restricting the deduction under Section 80IC of the Income Tax Act, 1961 at 30% as against 100% in respect of Baddi unit claimed by the appellant as the substantial expansion was done by the appellant which fact has not been controverted by the Id. Assessing Officer.*
4. *That in the facts and circumstances of the case, the Id. Commissioner of Income Tax (Appeals), gravelly erred in upholding that for quantification of deduction under Section 80IC, the loss of one priority unit is to be set off against the profit of other priority unit. Whereas as per the provisions of Income Tax Act for quantification of deduction each eligible unit is to be considered separately for deduction under section 80IC of the Income Tax Act, 1961.*
5. *That the appellant craves to add, amend or alter any ground of appeal before or at the time of hearing of appeal, with the permission of the Hon'ble Income Tax Appellate Tribunal, Chandigarh.*

4. Ground No. 1 & 5 are general in nature and need no adjudication.

5. Ground No. 2 & 3 raised by the assessee relate to the issue of restriction of deduction claimed u/s 80IC of the Act to30% of the eligible profits as against 100% claimed by the assessee on account of substantial expansion carried out by it. The brief facts relating to the issue are that the assessee firm is engaged in the manufacturing of axels, gears and shafts having units at Baddi and Rudrapur. In the

Baddi unit, the assessee had declared business profit of Rs. 1,39,26,245/- and had claimed 100% deduction of the same. The AO noted that the assessee company had started its business activities w.e.f. 17.09.1986 and the Baddi Unit had completed substantial expansion for the first time during the assessment year 2005-06 and claimed deduction u/s 80IC of the Act from assessment year 2005-06 by showing it to be the initial assessment year. The claim of deduction u/s 80IC was allowed by the AO for assessment year 2005-06. Thereafter, deduction u/s 80IC was allowed to the assessee u/s 143(3) upto assessment year 2009-10 for a period of five years. In the impugned assessment year, which was the seventh year of production since the first time the assessee carried out substantial expansion, the assessee again claimed deduction @ 100% of its profits since it had completed second substantial expansion in assessment year 2010-11. The AO denied the same holding that as per Section 80IC, the assessee was eligible for deduction of profits @ 100% only for the first five years and thereafter @ 30% of the profits.

6. The matter was carried in appeal before the CIT(A) who upheld the order of the AO following the order of the ITAT Chandigarh Bench in the case of Hycron Electronics Vs ITO in ITA 798/CHD/2012 and other related cases.

7. Before us, ld. counsel for the assessee fairly conceded that the issue was now settled and covered against the assessee by the decision of the Hon'ble Apex Court in the case of CIT Vs M/s Classic Binding Industries & Ors. in Civil Appeal No. 7208 and others of 2018 dated 20.08.2018.

8. In view of the above, we find no reason to interfere in the order of the ld. CIT(A) and the ground of appeal No. 2 & 3 raised by the assessee is, therefore dismissed.

9. In ground No. 4, the assessee has challenged the action of the CIT(A) in upholding the order of the AO that for the purposes of quantification of deduction u/s 80IC, the loss of one priority unit is to be set off against the profit of the other priority unit.

10. The brief facts relating to the issue are that the assessee had two manufacturing units eligible for deduction u/s 80IC, one in Baddi and the other at Rudrapur. While the Baddi unit had shown profits of Rs. 1,39,26,245/-, the Rudrapur unit had shown loss of Rs. 45,34,8923/-. The assessee had claimed deduction with respect to the profit of the Baddi unit only while the AO held that the profits of the Baddi unit had to be set off with the losses of the Rudrapur unit and on the balance profits only, deduction u/s 80IC was to be allowed as per the provisions of the Act. The AO relied on the decision of the jurisdictional High Court in the case of M/s Him Teknoforge Ltd. reported in 256 CTR 393 (HP) in this regard. The ld. CIT(A) upheld the order of the AO stating that the issue was clearly covered by the decision of the jurisdictional High Court.

11. During the course of hearing before us, both the parties stated that identical issue had been heard by the Chandigarh Bench of the ITAT in a group of appeals in Milestone Gears Pvt. Ltd. Vs ACIT in ITA 883 to 885/CHD/2017 on 10.09.2018. It was stated by both the parties that their contentions vis-à-vis the issue were identical to that raised in the said appeal.

12. Having heard both the parties, we find that the Coordinate Bench of the ITAT since then has passed its order on the issue in the

case of Milestone Gears Pvt. Ltd. (supra) on 6th December,2018. The coordinate bench has decided the issue in favour of the assessee, holding that the decision in the case of Him Teknoforge (supra) was distinguishable with that in the present case.The ITAT has pointed out that in the case of HimTeknoforge(supra) it was held that the profits and losses of the priority units were to be netted for the purpose of calculating of deduction u/s 80IC on the basis of the decision of the Apex Court in the case of IPCA Laboratories Ltd. vs DCIT (2004) 266 ITR 521 and ITO vs Induflex Products Pvt. Ltd. (2006) 280 ITR 1, which decisions had been rendered in the context of Section 80HHC wherein the Hon'ble Apex Court had held that Section 80AB which dealt with the incomes on which deduction was to be allowed under Chapter VIA, had a not withstanding clause and since Section 80HCC did not have the same, the provisions of Section 80AB overruled the provisions of Section 80HHC and on reading the provisions of Section 80AB, the profit and loss of priority unit had to be netted before calculating deduction. The ITAT noted that in case of the assessees the claim of deduction was u/s 80IC which had a notwithstanding clause and therefore, the provisions of Section 80IC would override that of Section 80AB. The ITAT, therefore, held that reading the provisions of Section 80IC, the deduction was to be allowed on profits of eligible unit ignoring the loss. The ITAT further held that while the decision in the case of Him Teknoforge (supra) was rendered in the context of Section 80IA, the assessee's in the present case were claiming deduction u/s 80IC of the Act and the two sections were differently worded with Section 80IA allowing deduction on the profits of the business while Section 80IC allowed deduction on the profits of enterprise/undertaking. The ITAT held, therefore

the deduction u/s 80IC was undertaking specific. The relevant findings of the ITAT at paras 12 to 22 are as under :

> *12. We have heard the contentions of both the parties carefully and have even carefully gone through the orders of the Hon'ble Jurisdictional High Court in the case of Him Teknoforge Ltd. (supra) which have been heavily relied upon by the Revenue in support of the order of the lower authorities on the proposition that the profits and losses of all the eligible undertakings are to be netted and on the balance of profits the deduction is to be calculated u/s 80IC of the Act.*
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> *13. The facts before the Hon'ble Jurisdictional High Court were that the assessee was having separate units, some of which were entitled to benefit in terms of section 80HH and 80IA of the Act and which were referred to as priority units. In all the cases none of the priority units were running in losses and the Revenue had contended that the losses of the non priority units had also to be taken into consideration for working out the income of priority units for the purpose of calculation of deduction u/ss 80HH and 80IA of the Act. It was the contention of the Revenue that the income whether positive or negative of all the units priority or non priority were to be clubbed together for working out gross total income for the purpose of grant of tax benefits. The contention of the assessee, on the other hand, was that the deduction was to be computed only on the profits and gains derived from industrial undertakings to which the benefit was granted and was not relatable to the gross total income of the assessee but only to the gross income from that particular industrial undertaking.*
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> *On going through the order of the Hon'ble High Court in the case of Him Teknoforge Ltd. (supra), we find that the question of law before the Hon'ble Jurisdictional High Court was that whether deductions u/s 80HH/80IA of the Act were allowable on the profits of each unit separately. The Hon'ble High Court after considering the provisions of the Act and various judicial decisions in this regard, held that while calculating the deduction under Chapter VI-A, under which the deductions were allowed, only the profits of priority units, meaning thereby the eligible units, were to be taken into consideration.*
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> *14. The Hon'ble High court analyzed the relevant provisions of chapter VI A ,specifically referring to section 80AB included therein and which dealt with deduction to be made with reference to income included in the gross total income. The same is reproduced hereunder for clarity:*
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> ***"80AB. [Deductions to be made with reference to the income included in the gross total income.***
>
> *Where any deduction is required to be made or allowed under any section [][* * *] included in this Chapter under the heading "C—Deductions in respect of certain incomes" in respect of any income of the nature specified in that section which is included in the gross total income of the assessee, then,*

notwithstanding anything contained in that section, for the purpose of computing the deduction under that section, the amount of income of that nature as computed in accordance with the provisions of this Act (before making any deduction under this Chapter) shall alone be deemed to be the amount of income of that nature which is derived or received by the assessee and which is included in his gross total income.]"

15. Reading the same, the Hon'ble High Court held that there can be no manner of doubt that only income from a priority undertaking is to be taken into consideration while making the deduction and the profits or losses of non priority undertakings are not to be considered. Going further, the Hon'ble High Court held that if there were more than one priority undertaking, the profits and losses of all the priority undertakings had to be clubbed together and deduction was to be calculated on the profits remaining. While laying down this proposition the Hon'ble High Court stated that though the Hon'ble Apex Court in the case of CIT(Civil) Madras Vs. Canara Workshops Pvt. Ltd. (1986) 61 ITR 120 has clearly held that no clubbing of profits and losses of priority undertaking shall to be done for calculating the quantum of eligible deduction, the later decisions of the Hon'ble Apex Court in IPCA Laboratories Ltd. Vs. DCIT (2004) 266 ITR 521, ITO Vs. Induflex Products Pvt. Ltd. (2006) 280 ITR 1 and the decision of the Hon'ble Apex Court in the case of Synco Industries Ltd. Vs. AO & Another (2008) 299 ITR 444, diluted the said decision and relying on the later decisions of the Hon'ble Apex Court, the Hon'ble High Court held that the profits and losses of the priority units were to be clubbed and thereafter the deduction calculated. The Hon'ble High Court found that the Hon'ble Apex Court in the said cases i.e. IPCA Laboratories Ltd. (supra) and Induflex Products Pvt. Ltd. (supra), while dealing with the issue of deduction allowable u/s 80HHC, had held that section 80AB had a notwithstanding clause and thus had a overriding effect over all other sections in Chapter VIA, which included section 80HHC also. The Hon'ble apex court noted in the said decision that section 80HHC did not provide that its provision would prevail over section 80AB or any provisions of the Act. Thus the Hon'ble Apex Court held that the section 80HHC would be ignored by 80AB and, therefore, as per section 80AB of the Act the amount of income eligible for deduction would have to be computed in accordance with the provisions of the Act which meant that the profits and losses of units would have to be set off against each other, since the section providing for set off of losses preceded the Chapter VI-A dealing with deduction under the Act. Following this proposition laid down by the Hon'ble Apex Court in the case of IPCA Laboratories Ltd. (supra) the Hon'ble High Court held that the Hon'ble Apex Court had clearly laid down the law in this regard that section 80AB would prevail over the other sections provided in Chapter VI A of the Act dealing with the deduction of incomes ,and since section 80AB provided for the computation of income eligible for deduction in accordance with the provisions of the Act, the profits and losses of all priority units needed to be set off and in the balance income only deduction was to be calculated.

16. The point to be noted is that the Hon'ble High Court followed the decision of the Hon'ble Apex Court in the case of IPCA Laboratories Ltd. (supra) wherein the Hon'ble Apex Court was seized with the issue of deduction u/s 80HHC of the Act and the Hon'ble Apex Court had held that since section 80AB of the Act provided for a notwithstanding clause and there being no such corresponding clause provided for in section 80HHC the provision of section 80AB would override the provisions of section 80HHC of the Act. This is a very important observation of the Hon'ble High Court and it is from this that a distinction can be drawn vis-à-vis deduction claimed u/s 80IC of the Act, which is the fact in the present case. For clarity the relevant provisions of section 80IA & 80IC of the Act are being reproduced hereunder:

"80-IA [(1) Where the gross total income of an assessee includes any profits and gains derived by an undertaking or an enterprise from any business referred to in sub-section (4) (such business being hereinafter referred to as the eligible business), there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction of an amount equal to hundred per cent of profits and gains derived from such business for ten consecutive assessment years.]"

"(5) Notwithstanding anything contained in any other provision of this Act, the profits and gains of an eligible business to which the provisions of sub-section (1) apply shall, for the purposes of determining the quantum of deduction under that sub-section for the assessment year immediately succeeding the initial assessment year or any subsequent assessment year, be computed as if such eligible business were the only source of income of the assessee during the previous year relevant to the initial assessment year and to every subsequent assessment year up to and including the assessment year for which the determination is to be made."

"80-IC [Special provisions in respect of certain undertakings or enterprises in certain special category States

(1) Where the gross total income of an assessee includes any profits and gains derived by an undertaking or an enterprise from any business referred to in sub-section (2), there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such profits and gains, as specified in sub-section (3)."

7) The provisions contained in sub-section (5) and sub-sections (7) to (12) of section 80-IA shall, so far as may be, apply to the eligible undertaking or enterprise under this section."

17. As per section 80IC(7), the provisions of section 80IA(5) have been made applicable to the undertaking or enterprises eligible for deduction u/s 80IC of the Act. And, section 80IA(5) begins with a notwithstanding clause . Thus

when provisions of section 80IC are read alongwith the provisions of section 80AB of the Act, we find that section 80IC of the Act clearly provides that its provisions are to prevail over the provisions of section 80AB of the Act which was absent in the case of section 80HHC, as noted by the Hon'ble Apex Court in the case of IPCA Laboratories Ltd. (supra). Therefore, the proposition laid down by the Hon'ble Jurisdictional High Court in the case of Him Teknoforge Ltd. (supra) that the profits and losses of the priority units are to be clubbed for calculating eligible deduction under Chapter VI A having been borrowed from the law laid down by the Hon'ble Apex Court in the case of IPCA Laboratories Ltd. (supra), which is clearly distinguishable from the present case, as pointed out above, the same will not apply to deduction claimed u/s 80IC of the Act. As stated above, the provisions of section 80IC will prevail over section 80AB of the Act and the deduction will have to be calculated as provided for in section 80IC(7) of the Act, as per which for the purpose of determining the quantum of deduction the eligible undertaking is to be treated as the only source of income of the assessee during the previous year, thus treating each eligible undertaking or enterprise as a separate unit for the purpose of calculating deduction.

18. Even otherwise as correctly pointed out by the Ld.Counsel for the assessee, while the decision in the case of Him Teknoforge Ltd. (supra) was rendered in the context of section 80IA, the assessee in the present case has claimed deduction u/s 80IC and the relevant provisions of two sections which deal with the calculation of quantum of deduction are differently worded in the two sections having an impact of the interpretation of the same.

19. Section 80IA(5) states that the profits and gains of eligible "business" shall be computed as if such eligible "business" were the only source of income of a during previous years. Thus section 80IA(5) applies to eligible "business", the meaning for which can be gathered from section 80IA(1) wherein business carried out by eligible undertaking have been referred to as eligible business. Section 80IC, on the other hand, has no reference to business and uses only the work "undertaking or enterprise". This distinction, in our view, is very critical and important. Literally interpreting the applicability of the provisions of section 80IA(5) is "business specific" and, therefore, includes all eligible undertakings carrying out eligible business. On the other hand, section 80IC(7) states that the provisions of section 80IA(5) would apply to eligible undertaking or enterprises meaning thereby that the word 'business' used in section 80IA(5) is to be substituted with eligible undertaking. Therefore, for the purpose of section 80IC(7), we agree with the Ld. counsel for assessee, it is the profits of each eligible undertaking which are to be treated and taken separately as being the only source of the income during the impugned year and allowed deduction thereof as opposed to treating the eligible business of all eligible undertakings u/s 80IA(5) of the Act as being the only source of income for the impugned years as stipulated u/s 80IA(5) of the Act.

20. The first and primary rule of construction is that the intention of the legislature must be found in the words used

by the legislature itself. Every word of a statute has to be assumed to have been deliberately and consciously incorporated therein by the legislature and if the language of a statute is clear and explicit, effect must be given to each word. The Hon'ble Apex court has time and again reinforced this rule of interpretation of statutes in its judgements, right from Padmasundara Rao vs State of TN 255 ITR 147(SC), Mohammad Vs CWT 224 ITR 672(SC) & Pandian Chemicals Ltd. vs CIT 262 ITR 278(SC).In view of the same since the words used in section 80IC categorically state that the provisions of sub section 5 to section 80IA shall apply to the eligible undertaking or enterprise, they have to be read as such and applied to each undertaking, meaning thereby that the profits of each eligible undertaking has to be treated as if it were the only source of income of the assessee.

21. Further as rightly pointed out by the Ld. counsel for assessee that if the interpretation given in the case of Him Teknoforge Ltd. (supra) is applied for the purpose of section 80IC, it would lead to an anomalous situation creating a difficulty for calculating the quantum of deduction, since as rightly pointed out by the Ld. counsel for assessee, the section provides for different rates of deduction of profits for different years in case of specific undertakings and if netting of profits and losses of all eligible undertakings are resorted to, as laid down in the decision of Him Teknoforge Ltd. (supra), in a situation where the different eligible units are entitled to different rates of deduction of profits, it would be difficult to determine the rate to be applied to the remaining profits since there is no section or provision in the entire Act dealing with such a situation. We therefore, agree with the Ld. counsel for assessee that the decision in the case of Him Teknoforge Ltd. (supra) having been rendered in the context of section 80IA does not apply in the present case which deals with deduction u/s 80IC of the Act and since as per section 80IC it is the profit on each undertaking which is to be treated as separately, the profits and losses of all the eligible undertakings are not to be netted for the purpose of calculating deduction u/s 80IC and are to be taken on a stand alone basis.

22. In view of the above, we direct the A.O. to allow deduction to the assessee u/s 80IC with respect to the profits earned by the assessee from the eligible undertakings ignoring the losses from other eligible undertakings. Ground of appeal No.1 raised by the assessee is allowed."

13. Since the issue involved in the present case is identical to that in the case of Milestone Gears (supra), the decision rendered by the ITAT in the said case would squarely apply to the present case also following which we hold that the assessee is eligible to claim deduction on the profits of each individual undertaking without

resorting to netting of the profit and loss of the eligible undertakings. Ground of appeal No. 4 raised by the assessee is, therefore, allowed.

14. In effect, the appeal of the assessee is partly allowed.

ITA 784/CHD/2017

15. The assessee has raised the following effective grounds of appeal :

> *"2. That in the facts and circumstances of the case, the Td. Commissioner of Income Tax (Appeals) gravelly erred in upholding the calculation of deduction made by the Id. Assessing Officer under Section 80IC of the Income Tax Act. 1961 who wrongly adjusted the loss of Manpura Division with the profit of Gear Division for calculation of quantum of deduction under Section 80IC of the Income Tax Act, 1961 whereas the gross total income is to be arrived by adjusting profit or loss of all Units but the quantum of deduction is to be calculated as per Sub Section (5) of Section 80IA of the Income Tax Act, 1961.*
>
> *3. That in the facts and circumstances of the case, the Ld. Commissioner of Income Tax (Appeals) gravelly erred in upholding the action of the Id. Assessing Officer in allowing the deduction under Section 80IC at Rs. 1,04,36,482/- as against claim of Rs. 2,14,61,823/-.*

16. It was common ground that the sole issue in the present appeal related to the netting of profit and loss of priority/eligible units, for the purpose of calculating deduction u/s 80IC. This issue has been dealt with by us in ground No. 4 of ITA 871/CHD/2017 in favour of the assessee at para 12-13. The issue, therefore, stands covered by our decision in the said case, following which we allow the grounds of appeal No. 2 and 3 raised by the assessee.

17. In effect, the appeal of the assessee is allowed.

ITA 1180/CHD/2017

18. The assessee has raised the following effective grounds of appeal :

> *"2. That in the facts and circumstances of the case, the Td. Commissioner of Income Tax (Appeals) gravelly erred in upholding the calculation of deduction made by the Id. Assessing Officer under Section 80IC of the Income Tax Act. 1961 who wrongly adjusted the loss of Manpura Division with the profit of Gear Division for calculation of quantum of deduction under Section 80IC of the Income Tax Act, 1961 whereas the gross total income is to be arrived by adjusting profit or loss of all Units but the quantum of deduction is to be calculated as per Sub*

Section (5) of Section 80IA of the Income Tax Act, 1961.

3. That in the facts and circumstances of the case, the Ld. Commissioner of Income Tax (Appeals) gravelly erred in upholding the action of the Id. Assessing Officer in allowing the deduction under Section 80IC at Rs. 1,74,26,762/- as against claim of Rs. 2,87,66,375/-.

19. It was common ground that the sole issue in the present appeal related to the netting of profit and loss of priority/eligible units for the purpose of calculating deduction u/s 80IC. This issue has been dealt with by us in ground No. 4 of ITA 871/CHD/2017 in favour of the assessee at para 12-13. The issue, therefore, stands covered by our decision in the said case following which we allow the grounds of appeal No. 2 and 3 raised by the assessee.

20. In effect, the appeal of the assessee is allowed.

21. In the result, appeal of the assessee in ITA 871/CHD/2017 is partly allowed and appeals of the assessee in ITA 784/CHD/2017 and ITA 1180/CHD/2017 are allowed.

Order pronounced in the Open Court on 08.01.2019.

Sd/- Sd/-

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

"Poonam"

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