

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC-A” BENCH : BANGALORE**

BEFORE SHRI JASON P BOAZ, ACCOUNTANT MEMBER

ITA No.3046/Bang/2018
Assessment year : 2008-09

Smt. Roopa, 101, Yellapa Reddy House, 3 rd Cross, TMN Street, New Thippasandra, Bangalore – 560 075. PAN : AVWPR 4000 Q	Vs.	The Income Tax Officer, Ward – 7[2], Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Narendra Sharma, Advocate
Revenue by	:	Smt. Kabila H, JCIT

Date of hearing	:	29.11.2018
Date of Pronouncement	:	09.01.2019

ORDER

Per Shri Jason P Boaz, A.M. :

This appeal by the assessee is directed against the order of the CIT(A)-4, Bangalore, dated 31.10.2018 for Assessment Year 2009-09.

2. Briefly stated, the facts relevant for disposal of this appeal are as under:

2.1 The assessee had not filed the return of income for Assessment Year 2008-09. Proceedings u/s 147 of the Income Tax Act, 1961 (in short ‘the Act’) were initiated by the Assessing Officer (AO) as he had reason to believe that income of the assessee arising on account of Long Term Capital Gain (LTCG) exigible to tax, consequent to

Joint Development Agreement (JDA) entered into by the assessee, her siblings and mother with M/s. Sai Deep Estates on 03.12.2007 for development of property at No.18, 1st A Main Road, New Thippasandra, Bangalore; had escaped assessment. Consequent thereto, notice u/s 148 of the Act was issued to the assessee on 20.01.2012. The assessee then filed her return of income for Assessment Year 2008-09 on 24.12.2012 declaring NIL income. The assessment was concluded u/s 143(3) of the Act vide order dated 25.03.2013 wherein the assessee's income was determined at Rs.47,14,769/- in view of the assessee's 40.07% share in the LTCG arising on account of JDA in respect of the aforesaid New Thippasandra property. On appeal, the CIT(A) dismissed the assessee's appeal vide order dated 19.09.2016.

2.2.1 On further appeal by the assessee, a co-ordinate bench of this Tribunal, in its order in ITA No.75/Bang/2017 dated 6.10.2017, remanded the matter to the file of the AO for consideration and adjudication on the issue of validity of re-opening of assessment as well as other grounds, modified/additional grounds of appeal raised on merits, holding as under at para 4.4.1 thereof:

“4.4.1 We have heard the rival contentions and perused and carefully considered the material on record. In support of her contention that the AO has not supplied her with the reasons recorded for re-opening the assessment despite the assessee's specific request vide letter dated 22/2/2012, the assessee has filed an Affidavit dated 23/9/2017 wherein she has stated that she had requested the AO for being supplied with reasons recorded vide letter dated 22/2/2012. We find that the orders of both the AO as well as the impugned order of the ld CIT(A) are silent on this issue and therefore it is not possible to render a conclusive finding without referring to the records of assessment on this issue. It is well settled proposition of law that in case the assessee requests for being supplied with the reasons recorded for re-opening the assessment, the AO is duty bound to supply the reasons and thereafter to decide upon the objections, if any, raised by the assessee against the notice issued u/s 148 of the

Act, prior to the framing of the order of assessment. In the facts and circumstances of the case on hand, as discussed above, it is clear that when this issue raised by the assessee has not been considered by the authorities below, it is only in the fitness of things that we remit this issue to the file of the ld AO for consideration. In respect of the additional ground No.2(i) to (iii) raised (Supra), on the issue of non granting of correct cost of acquisition of land while computing the LTCG, we are of the view that since the examination of this claim of the assessee, while computing the LTCG of transfer of said land, would not require the examination of any new facts other than those already on the records of the Department, the same is admitted for consideration and adjudication. The same is also remitted to the file of the AO for consideration and adjudication in accordance with law. Since the issue of validity of the reopening has been remitted to the file of the AO, therefore the other grounds modified/additional grounds of appeal raised on merits are also remitted to the file of the AO for consideration and adjudication thereon after affording the assessee adequate opportunity of being heard in the matter. We hold and direct accordingly. Similar view has been taken by the co-ordinate bench of this Tribunal in the case of the co-owners of said land i.e Damodar Reddy in ITA No.167/Bang/2017 dated 5/5/2017, also for asst. Year 2008-09.”

2.2.2 In respect of the Co-ordinate Bench’s order in the case on hand i.e., ITA No.75/Bang/2017 dated 06.10.2017, the assessee filed an Miscellaneous Petition (MP) in M.P. No.42/Bang/2018 which was allowed vide order dated 10.04.2018 whereby the order in ITA No.75/Bang/2017 was amended as under:

“3. We have heard both parties in the matter and perusal and carefully considered the material on record. On a perusal of the submissions put forth by the petitioner in the MP., the impugned Tribunal's order dt.6.10.2017 in the case on hand and the order of the co-ordinate bench in the case of Sri Damodar Reddy LTA No.167/Bang/2017 dt.5.5.2017 which was referred to and followed by us, we find that an inadvertent mistake has crept into our order dt.6.10.2017 in the case on hand, whereby at para 4.4.1 of the order, we have wrongly mentioned that the matter is remitted to the file of the Assessing Officer for consideration and adjudication of the issue of validity of reopening of assessment as well as other grounds, modified / additional grounds of appeal raised on merits. We ought to

have mentioned that the aforesaid matters / issues / grounds (supra) are remitted to the file of the CIT (Appeals) for consideration and adjudication; as has been the view / direction in the case of Damodar Reddy (supra) which was referred to and followed by us. In our view, this is a mistake apparent on the face of Tribunal's order and is required to be corrected.

4. In these circumstances, as discussed above, we amend our order in ITA No.75/Bang/2017 dt.6.10.2017 to the extent that, instead of the Assessing Officer as mentioned in para 4.4.1 thereof; the issues of validity of reopening the assessment as well as other grounds, modified / additional grounds of appeal raised on merits are remitted to the file of the learned CIT (Appeals) for consideration and adjudication thereon after affording the assessee adequate opportunity of being heard. We hold and direct accordingly as this view of ours is in consonance with the view taken by the co-ordinate bench of this Tribunal in the case of Damodar Reddy (supra) which was followed by us.”

2.3.1 Pursuant to the aforesaid order of the Tribunal dated 10.04.2018 (supra), the CIT(A) called for the show cause notice and order sheet notings along with assessment records from the AO for verification as to whether the reasons have been provided/communicated to the assessee during assessment proceedings. Based on his examination thereof, the CIT(A), at para 5 of the impugned order, held that the AO had provided / communicated the reasons to the assessee in the course of assessment proceedings by way of show cause letter dated 20.01.2012 wherein it was recorded as under:

“During the Financial Year 2007-08 the assessee executed Joint Development Agreement with the M. Sukesh Reddy, Jagan Modan Reddy, in respect of property Katha No.18 and handed over possession to the builders. The transaction squarely falls u/s 2(47)(v). However, the assessee has not declared any capital gain nor has he disclosed the above transactions by / in filing Return of Income for the AY:2008-09. Hence, I have reason to believe that income chargeable to tax in case of the assessee for the AY:2008-09 has escaped assessment and this is a fit case for reopening u/s 147.”

2.3.2 At para 5 of his order, the CIT(A), then held that the show cause notice issued (supra) mentioning the reasons for re-opening the assessment for Assessment Year 2008-09 can be treated as the reasons for re-opening the assessment have been communicated to the assessee and therefore upheld the validity of the order of

assessment. On merits, the CIT(A) confirmed/followed the findings of his predecessor in the first round of appeals and consequently dismissed the assessee's appeal vide the impugned order dated 31.10.2018.

3. Aggrieved by the order of the CIT(A)-4, Bangalore, dated 31.10.2018, for Assessment Year 2008-09, the assessee has preferred this appeal before the Tribunal wherein he has raised the following grounds:

1. *The order of the learned Commissioner of Income-tax [Appeals] passed under Section 250 r.w.s. 254 of the Act in so far as it is against the Appellant is opposed to law, weight of evidence, probabilities, facts and circumstances of the Appellant's case.*

2. Grounds on jurisdiction on re-opening of assessment u/s. 148 of the Act.

[i] *The learned Commissioner of Income -Tax [Appeals] failed to appreciate that the assessment order passed u/s. 147 rws 143[3] of the Act is bad in law and void ab initio in as much as the reasons recorded were not communicated to the Appellant though the same was requested vide letter dated 22/02/2012, consequently the assessment order founded on an invalid reopening deserves to be cancelled on the facts and circumstances of the case.*

[ii] *The learned Commissioner of Income-tax [Appeals] erred in holding that the show cause notice dated 20/01/2012 stating merely the details of transaction entered by the Appellant during the impugned assessment year is sufficient compliance of the principles laid down by the Hon'ble Apex Court in GKN Driveshaft [India] Ltd., v. ITO 259 ITR 19 [SC] with regards to communication of reasons recorded for issue of notice u/s. 148 of the Act on the facts and circumstances of the case.*

[iii] *The learned Commissioner of Income -Tax [Appeals] below erred in law in not holding that the order of assessment passed by the learned assessing officer under Section 143[3] r.w.s 147 of the Act is bad in law since the mandatory conditions as envisaged in the Act to assume jurisdiction did not exist or having not been complied with and consequently, the reassessment requires to be cancelled on the facts and circumstances of the case.*

[iv] *The learned Commissioner of Income -Tax [Appeals] erred in law in not holding that the notice issued by the learned assessing officer u/s 148 of the Act is in itself bad in law in as much as the notice proposes to*

'reassess' the income of the Appellant for the assessment year 2008-09 when there was no assessment order passed earlier in respect of this assessment year and consequently the order passed u/s 143 [3] r.w.s 147 of the Act is bad in law and void ab initio on the facts and circumstances of the case.

[v] *The learned Commissioner of Income -Tax [Appeals] failed to appreciate that the order of reassessment is further bad in law and void ab initio as the learned assessing officer had no reason to believe that the income of the Appellant has escaped assessment and reassessment amounted to merely reasons to suspect on the facts and circumstances of the Appellant's case.*

3. Without Prejudice, there was no event of `transfer' as per Section 2[47][vi] of the Act.

- i) *The learned CIT [A] failed to appreciate that there was no event of `transfer' as defined in Section 2 [47] [v] of the Act for the impugned assessment year on the facts and circumstances of the case.*
- ii) *The learned CIT [A] failed to appreciate that no possession was handed over to the developer in the impugned assessment year on the facts and circumstances of the case.*

4. Without Prejudice, whether the assessing officer was justified in taking cost of construction of the developer as the full value of consideration of land on the facts and circumstances of the case.

- i) *The CIT [A] erred in confirming the assessment order wherein the cost of construction as per the developer at Rs.1139 per Square feet was considered and consequently, arriving at the sale consideration of land of the Appellant at Rs.48,69,759/- on the facts and circumstances of the case.*
- ii) *The learned CIT [A] was not justified in confirming the order of the learned assessing authority who adopted the cost of the super built up area of the owner's constructed portion as per the developer as the full values of sale consideration on the facts and circumstances of the case.*
- iii) *Without Prejudice, the learned CIT [A] erred in not considering guideline value of the land as the sale consideration in the computation of capital gains on the facts and circumstances of the case.*
- iv) *Without further Prejudice, the authorities below ought to have taken the guideline value of the land for the purpose of computation of capital gains on the facts and circumstances of the case.*

5. Without Prejudice, grounds on non-granting of correct cost of acquisition of the land on the facts and circumstances of the case.

- i) *The learned CIT [A] erred in not considering the cost of acquisition for the full portion of land in the computation of capital gains on the facts and circumstances of the case.*
- ii) *The learned CIT [A] erred in considering the cost of consideration only to the extent of land measuring 1452.5 Sq. Ft. as against the total land measuring 7871.5 Sq. Ft on the facts and circumstances of the case.*
- iii) *The learned CIT [A] erred in not giving the proportionate indexation benefit on the facts and circumstances of the case.*

6. Without Prejudice, rounds of non-OrantinO of Section 54/54F exemption on the facts and circumstances of the case.

- i) *The learned CIT [A] was not justified in not granting deduction under Section 54 of the Act on the flats received by the Appellant in lieu of Development Agreement entered into by the Appellant on the facts and circumstances of the case.*
- ii) *The learned CIT [A] failed to appreciate that there was a residential property on the land which was a subject matter of the development prior to the development.*
- iii) *The learned CIT [A] failed to appreciate the evidences on record like confirmation from the developer, surrender of electricity meter acknowledgement etc., on the facts and circumstances of the case.*
- iv) *Without Prejudice, the learned CIT [A] erred in not granting exemption u/s.54F of the Act on the facts and circumstances of the Act.*

7. Grounds on Levy of interest under Section 234A and 234B in accordance with law. *The levy of interest under section 234 A and 234 B of the Act is bad in law as the period, rate, quantum and method of calculation adopted on which interest is levied are all not discernable and are wrong on the facts of the case*

8. *The learned CIT [A] erred in not adjudicating the case of the Appellant on the merits of the matter on the facts and circumstances of the case.*
9. *The Appellant craves leave to add, alter, substitute and delete any or all of the grounds of appeal urged above.*
10. *For the above and other grounds to be urged during the hearing of the appeal the Appellant prays that the appeal be allowed in the interest of equity and justice.*

4. Ground Nos. 1 and 8 to 10 , being general in nature and not urged, are dismissed as infructuous.

5. Ground No. 7 – Charging of interest u/s 234A and 234B of the Act

5.1 In this ground (supra), the assessee denies himself liable to be charged interest u/s 234A and 234B of the Act. The charging of interest is consequential and

mandatory and the AO has no discretion in the matter. This proposition has been upheld by the Hon'ble Apex Court in the case of Anjum H. Ghaswala (252 ITR 1) (SC) and I, therefore, uphold the action of the AO in charging the assessee the aforesaid interest u/s 234A and 234B of the Act. The AO is, however, directed to re-compute the interest chargeable u/s 234A and 234B of the Act, if any, while giving effect of this order.

6. Ground No. 3: Transfer as per section 2(47)(v) of the Act

6.1 In this ground (supra), the assessee contends that the authorities below failed to appreciate that there was no event of 'transfer' as defined in section 2(47)(v) of the Act in the case on hand as no possession was handed over to the developer after entering into the JDA and therefore there was no question of capital gains arising to the assessee.

6.2 We have heard and considered the rival contentions / submissions and carefully perused the material on record. As per the details that emanate from the record, the assessee along with his mother and siblings entered into a JDA on 03.12.2007 with M/s. Sai Deep Estates, which, I find, is a registered document. The Hon'ble Karnataka High Court in the case of Dr. T. K. Dayalu (202 – Taxman 531) (Kar) has held that on entering into a JDA, there is a 'transfer' as per the provisions of section 2(47) of the Act and consequently capital gains is attracted. In that view of the matter, this issue is covered in favour of the Revenue and against the assessee. Respectfully following the aforesaid decision of the Hon'ble Karnataka High Court in the aforesaid case of Dr. T. K. Dayalu (supra), ground No. 3 of the assessee's appeal is dismissed.

7. Ground No. 6 : Claim of Exemption u/s 54/54F of the Act

7.1 The learned AR of the assessee was heard in support of the assessee's claim for grant of exemption. It was submitted that the assessee along with her mother Smt. Jayalakshamma, her brothers Shri Damodar Reddy and Shri. Srinivasa Reddy, entered into a JDA with M/s. Sai Deep Estates on 03.12.2007 for transfer of 50% of undivided share in property bearing Katha No. 18 at 1st M Main Road, New Thippasandra, Bangalore, in lieu of receipt of 50% of super built up area to be developed on the above property. As per the terms of the JDA, the assessee was to receive 2 flats in lieu of transfer of his portion of undivided share of the land to the developer and was entitled to exemption u/s 54 / 54F of the Act. According to the learned AR, the CIT(A) erred in holding that the assessee was not eligible for exemption u/s 54/54F of the Act, without appreciating that there was a building/structure existing on the said property even prior to the JDA, which is evidenced by copy of official Memorandum relating to surrender of electricity Meter issued by BESCOM (copies at pages 53 to 60 of Paper Book) and Municipal tax challans for payments which are placed at pages 68 to 75 of Paper Book respectively. According to the learned AR, the CIT(A)'s action in holding that the assessee was not eligible for exemption u/s 54/54F of the Act was erroneous, as in doing so, he failed to follow the decision of the Hon'ble Karnataka High Court in the case of CIT Vs. Smt. K. G. Rukminiamma (2011) 331 ITR 211 (Kar); which he wrongly attempted to distinguish. Rather, the CIT(A) ought to have applied the principles laid down in the decision of the Hon'ble Jurisdictional High Court in the case of Smt. K. G. Rukminiamma (supra) and allowed the assessee exemption u/s 54/54F of the Act for the two flats / units. It is the contention of the learned AR that the Hon'ble Karnataka High Court in the aforesaid decision (supra) has held that the meaning of "a residential house" in section 54 of the Act meant that the assessee is entitled to exemption in respect of multiple units in the same residential building/complex. In view of the above, it is submitted by the learned AR that the aforesaid decision of the Hon'ble Karnataka High Court in the case of CIT Vs. Smt. K. G. Rukminiamma (2011) 331 ITR 211 (Kar) squarely applies on all fours to the assessee in the case on

hand on both facts and in law and it is therefore prayed that the assessee be granted exemption u/s 54/54F of the Act in respect of all units i.e., the 2 flats in the same residential building/complex received by the assessee in terms of the JDA. In this regard, reliance was also placed on the decision of the co-ordinate bench of this Tribunal in the case of Smt. Netravathi Vs. ITO in ITA No. 2630/Bang/2017 dated 25.04.2018; copy of which has been placed on record.

7.2 Per contra, the learned DR for Revenue supported the orders of the authorities below. According to the learned DR, the Amendment to Section 54F of the Act by Finance (No.2) Act, 2014 w.e.f. 01.04.2015 where “one” residential house has been substituted in place of “a” residential house makes it abundantly clear that the intention of the Legislature was that exemption u/s 54F of the Act was to be allowed only in respect of one unit and not multiple units, therefore, if exemption u/s 54/54F is allowed, it is to be restricted to one unit only.

7.3.1 I have heard the rival contentions and perused and carefully considered the facts of the case and the material on record; including the judicial pronouncements cited. After taking into account, the factual and legal matrix of the case as emanate from the record before me and the corroborating evidence to show that there was a structure/building on the said property before the JDA was entered into on 03.12.2007, I am of the considered opinion that the issue for consideration in this ground i.e., the assessee’s claim for exemption u/s 54/54F of the Act in respect of 2 flats in the same residential building complex; is squarely covered in favour of the assessee by the decision of the Hon’ble Karnataka High Court in the case of CIT Vs. Smt. K. G. Rukminiamma (2011) 331 ITR 211 (Kar).

7.3.2 On similar facts, I find that the same view was also taken by the Hon’ble Madras High Court in the case of CIT Vs. V. R. Karpagam (ITA No.301 of 2014 dated 18.08.2014). The Hon’ble Court also held that the Amendment to section 54F

of the Act being para materia to section 54 of the Act with regard to substitution of “a” residential unit by Finance (No.2) Act, 2014 was operative only w.e.f. 01.04.2015, whereby exemption for more than one unit/flat (residential house) is to be withdrawn. However, prior to the aforesaid Amendment (supra), a residential house would include multiple flats/residential units in the same apartment building.

7.3.3 I also find that the decision of a co-ordinate bench in the case of Smt. Nethravathi Vs. ITO in ITA No.2630/Bang/2017 dated 25.04.2018, on almost similar facts, following the decision of the Hon’ble Karnataka High Court in the case of Smt. K. G. Rukiminiamma (supra) has allowed the assessee’s claim for exemption u/s 54F of the Act; holding as under at para 11 thereof:

“11. We have given careful consideration to the rival submissions. We find that the facts of the Assessee's case are similar to the case of Smt.K.G.Rukminiamma (supra) decided by the Hon'ble Karnataka High Court. In the case of K.G.Rukminiamma, the facts were on a site measuring 30' x 110' the assessee had a residential premises. Under a joint development agreement she gave that property to a builder for putting up flats. Under the agreement 8 flats are to be put up in that property and 4 flats representing 48% is the share of the assessee and the remaining 52% representing another 4 flats is the share of the builder. So the consideration for selling 52% of the site was 4 flats representing 48% of built up area and the 4 flats are situated in a residential building. The Court held that the 4 flats constitute 'a residential house' for the purpose of sec 54. The 4 residential flats cannot be construed as 4 residential houses for the purpose of sec 54. It has to be construed as "a residential house" and the assessee is entitled to the benefit accordingly. In that view of the matter, the Court held that the Tribunal as well as the appellate authority were justified in holding that there is no liability to pay Capital Gains tax as the case squarely falls under sec. 54 of the Income Tax Act, 1961. As far as the decision of the Hon'ble Madras High Court in the case of V.R. Karpagam (supra) is concerned the facts were similar to the case of the assessee. The assessee in the case of V.R.Karpagam entered into an agreement with M for development of a piece of land owned by it-As per agreement, assessee was to receive 43.75% of built up area after development, which was translated into five flats. The Assessee claimed exemption u/s 54F on the value of five flats. The AO granted benefit of

capital gains in respect of one flat and the CIT(A) affirmed findings of AO holding that claim of assessee u/s 54F for all five flats could not be admitted, but however, he took the view that the assessee would be entitled to benefit of s 54F in respect of one single flat with largest area. In appeal, tribunal held that assessee was eligible for exemption u/s 54F on all five flats received by her in lieu of land she had parted with and word 'a' appearing in s 54F should not be construed in singular, but should be understood in plural. The Madras High Court upheld the order of the Tribunal. It was also held that amendment was made to s 54F with regard to word 'a' by Finance (No.2) Act, 2014 w.e.f only from 01.04.2015 withdrawing deduction for more than one flat (residential house). Post amendment, viz., from 01.04.2015, benefit of s 54F will be applicable to one residential house in India. However, prior to said amendment, a residential house would include multiple flats/residential units. Similar decisions were rendered on identical facts by the Hon'ble Madras High Court in the case of CIT vs Gumanmal Jain [2017] 80 taxmann.com 21 (Mds). As far as the decision of the Hon'ble Karnataka High Court in the case of Khubchand Makhija (supra) is concerned, as rightly pointed out by the learned counsel for the Assessee the facts of the aforesaid case are clearly distinguishable from the facts of the case of the Assessee and the facts of the case of K.G.Rukmaniamma (supra) decided by the Hon'ble Karnataka High Court. In the case of the Late Khubchand M Makhija (Supra), the facts were that one residential house was sold and the Long Term Capital Gain on such sale was used to buy two independent residential houses. This aspect has been noticed by the Hon'ble Court in paragraph 15 & 16 of the judgment in the case of Khubchand M.Makhija (supra) wherein the distinguishing facts between the facts of K.G.Rukminiammal(supra) and the facts of the case Khubchand M.Makhija (supra) were brought out by the Hon'ble Karnataka High Court. In the present case all the 13 flats were situate in the same premises and, therefore, the decision rendered in the case of Smt. K.G Rukminiamma (Supra) will apply. In the light of above judicial pronouncements on identical facts and circumstances of the case of the assessee we are of the view that the Assessee is entitled to deduction u/s.54F of the Act on all the 13 flats and there was no capital gain chargeable to tax in the hands of the assessee. We hold and direct accordingly and allow the appeal of the Assessee.”

7.3.4 In the factual and legal matrix of the case, as discussed above, and respectfully following the decisions of the Hon'ble Karnataka High Court in the case of CIT Vs. Smt. K. G. Rukminiamma (supra); of the Hon'ble Madras High Court in the case of

CIT Vs. V. R. Karpagam (supra) and of the co-ordinate bench in the case of Smt. Nethravathi Vs. ITO (supra), I am of the view that the assessee in the case on hand is eligible to be allowed exemption u/s 54F of the Act in respect of multiple units/ flats i.e., the 2 flats in the same apartment building received by him in lieu of entering into the JDA dated 03.12.2007 with M/s. Sai Deep Estates. The AO is directed to accordingly allow the assessee the benefit of exemption u/s 54F of the Act. Consequently, ground No. 6 is allowed.

8. In view of the above finding allowing the assessee's claim for exemption u/s 54F of the Act, the other ground Nos. 2, 4 and 5 (supra) are rendered academic in nature and therefore requires no adjudication.

9. In the result, the assessee's appeal for Assessment Year 2008-09 is partly allowed.

Order pronounced in the open court on this 09th day of January, 2019.

Sd/-
(JASON P BOAZ)
Accountant Member

Bangalore.

Dated: 09th January, 2019.

/NS/*

Copy to:

- | | |
|---------------|---------------|
| 1. Appellants | 2. Respondent |
| 3. CIT | 4. CIT(A) |
| 5. DR | 6. Guard file |

By order

Assistant Registrar,
ITAT, Bangalore.