

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH, KOLKATA**

**Before Sri J. Sudhakar Reddy, Accountant Member & Sri A. T. Varkey, Judicial Member**

**I.T.A. No. 1010/KOL/2015  
Assessment Year: 2009-10**

**Eastern Coalfields Ltd.....Assessee  
[PAN :AAACE 7590 E]**

**JCIT, R-2, Asansol.....Revenue**

**&  
I.T.A. No. 1015/KOL/2015  
Assessment Year: 2009-10**

**DCIT, Cir-2, Asansol .....Revenue  
[PAN :AAACE 7590 E]**

**Eastern Coalfields Ltd.....Assessee  
[PAN :AAACE 7590 E]**

**&  
I.T.A. No. 916/KOL/2017  
Assessment Year: 2008-09**

**Eastern Coalfields Ltd.....Assessee  
[PAN :AAACE 7590 E]**

**ACIT, Cir-2, Asansol.....Revenue**

**&  
I.T.A. No. 999/KOL/2017  
Assessment Year: 2008-09**

**ACIT, Cir-2, Asansol .....Revenue  
[PAN :AAACE 7590 E]**

**Eastern Coalfields Ltd.....Assessee  
[PAN :AAACE 7590 E]**

**Appearances by:**

*Shri Arvind Agarwal, Advocate, appeared on behalf of the Assessee.*

*Shri P. K. Srihari, CIT(DR), appeared on behalf of the Revenue.*

Date of concluding the hearing : December 12, 2018

Date of pronouncing the order : January 16, 2019

## **ORDER**

### **Per J. Sudhakar Reddy, Accountant Member :-**

These are cross-appeals directed against separate orders of the Learned Commissioner of Income Tax (Appeals), Asansol [Id. CIT(A)] dated 09.03.2017 for the Assessment Year 2008-09 and dated 20.05.2015 for the Assessment Year 2009-10. As both these appeals have common issues, for the sake of convenience, they are heard together and disposed off by way of this common order.

2. The assessee is public sector company engaged in the business of production, extraction of coal. The issues that arise for our adjudication in both the appeals are, allowability of additional depreciation u/s 32(1)(ia) of the Act, allowability of set off brought forward loss and unabsorbed depreciation, allowability of provision of NCWA-VIII and executive ad hoc payments for the Assessment Year 2008-09. For the Assessment Year 2009-10, in addition to the above issues, allowability of expenditure incurred on account of environment and on account of land reclamation, allowability of the grants for sports & recreation, unabsorbed allowance of deduction u/s 35E, disallowance of expenditure on account of donation and allowability of expenditure u/s 40A(9), u/s 40A(3) of the Act arise in the appeal. Other miscellaneous issues, also arise for our adjudication in these appeals.

3. We have heard Shri Arvind Agarwal, the Id. Counsel for the assessee and Shri P. K. Srihari, the Id. CIT-DR, on behalf of the Revenue. On a careful consideration on the facts and circumstances of the case, a perusal of the papers on record, orders of the authorities below and case laws, we hold as follows.

4. We first take up ITA No.916/Kol/2016-17 for the Assessment Year 2008-09. Ground Nos.1 & 2 of the appeal are on the issue of reopening. The assessee filed a letter and submitted that he has not pressed these grounds hence both these Ground Nos.1 & 2 dismiss as not pressed.

4.1 Ground No.3 is on the issue of allowability of depreciation. The Assessing Officer rejected the claim of the assessee on the ground that excavation/raising of coal is not manufacture or production of any article or thing. On appeal, the Id. First Appellate Authority at Para 5.4 of his order relied on the order of the Id. CIT(A) for the Assessment Year 2009-10 and followed the view taken therein and directed the Assessing Officer to allow the claim of the assessee to the extent of 80% of the amount claimed. For the Assessment Year 2009-10, we find that the Assessing Officer has disallowed the claim of the assessee for additional depreciation on the ground that, the assessee has not submitted break-up details of machinery on which additional depreciation has been claimed. At Para 6.4 Page 6 of his order, the Assessing Officer on the issue of additional depreciation held as under:

*“6.4 The reply of the assessee is considered. Additional depreciation is allowable only on the assets used in the manufacturing of production of any article or things. The assessee is entitled to claim depreciation only on the assets used directly in the extraction/production of coal. It is evident from the above list furnished by the assessee that additional depreciation is claimed on many items that are not used directly in the production process. No detailed break-up of the addition to Plant & Machinery on which additional depreciation have been claimed to have been furnished by the assessee and also the assessee could not furnish the value of item wise details. In absence of quantitative value of each item of the asset, 50% additional depreciation is disallowed. Therefore, the additional depreciation claimed by the assessee and as such a sum of Rs.13,23,40,200/- is added to the total income.”*

From the above, it is clear that the Assessing Officer has disallowed 50% of additional depreciation claimed only on the ground that lack of details being filed. The issue whether production/extraction of coal is manufactured or not, was not in dispute and the claim of the assessee was accepted by the Assessing Officer.

4.2 On appeal, the Id. First Appellate Authority observed as under:

*“16. From the submissions made, I find that:*

*(a) In depreciation schedule that under plant and machinery Rs.834,812,000/- and Rs.1,380,039,000/- or claimed as additional depreciation.*

*(b) Additional depreciation is claimed excluding “tele-communication tools & equipments and Railway siding” at 20% for assets acquired prior to October 08 and 10% for others.*

*(c) Full details establishing Assessing Officer to come to a firm conclusion as to whether the stiff conditions are met for claiming additional depreciation is not furnished. Furnishing of details will only help Assessing Officer to come to a conclusion.*

17. Allowance of additional depreciation is a matter to be decided based on each asset acquired. Decision depends on whether it is new (condition in proviso to section 32(1)(iia) also is to be applied) and goes into 'manufacture or production' of "article or thing" are to be established with hard documents. There are not brought to record. The additional depreciation is also a business expense and the onus is on assessee to prove before Assessing Officer the eligibility as prescribed in law. This clearly is not discharged here. Therefore Assessing Officer is correct in exercising best of judgment. Thus to decision before me is whether manner of exercising best of judgment is fair or not.

18. The broad nature of expense is let know by appellant. He also stated that the volume of documents is too much to produce the same (assets of Rs.221.4 crore are covered in additional depreciation) which are located in many units of Eastern Coalfields Ltd.. The fact is that appellant is a PSU and having proper documents. Exercise of proper internal financial control within the PSU cannot be negated. Normal depreciation is fully granted as claimed. All that can create dispute is whether the asset is 'new' and whether it goes in 'manufacture or production' of article or thing'. The decision cannot come without examining relevant documents. These were not produced and hence best of judgment was rightly exercised. However, a 50% disallowance is found to be an higher side on an examination of overall picture presented in this paragraph. A disallowance of 20% would suffice with case as against 50% made by Assessing Officer. Accordingly I direct Assessing Officer to restrict disallowance to Rs.5,29,36,080/-. The ground 3 is partly allowed."

Hence an ad hoc decision was taken to disallow 20% of the claim for the assessee for the reasons mentioned.

4.3 The Id. Counsel for the assessee relies on a number of case laws and submits that raising/extraction of coal amounts to production.

(i) CIT vs. G.S. Atwal and Co. 254 ITR 592 (Cal)

(ii) Bla Industries Pvt. Ltd. vs. Pr. CIT in ITA No.779/Kol/2016 order dated 28.02.2018.

The Id. Counsel further submitted that ad hoc disallowance is bad in law and has to be deleted. The Id. Departmental Representatives submitted the disallowance was made as the assessee has not furnished the required particulars before the Assessing Officer. He challenged the disallowance sustained by the Id. CIT(A) at 20% of the claim. He did not dispute the claim of the assessee that extraction/raising of coal from the mines is production of an article or thing.

4.4 On consideration of the fact and circumstances of the issue, we are of the considered opinion that the matter should be restored to the file of the Assessing Officer for fresh adjudication, after considering the details of plant and machinery used by the assessee for the purpose of extraction/raising of coal. The assessee claims to have produced audit statements which gave all the required particulars before the Assessing Officer. We direct the assessee to once again produce all the details as required by the Assessing Officer in support of his claim for deduction of additional depreciation. The additional depreciation should be granted on such plant and machinery that have been used for the production of coal. The Assessing Officer should keep in mind that the assessee is a public sector undertaking and its accounts are audited by the Comptroller & Auditor General of India and such audited statements have evidentiary value.

4.5 In the result, this ground of the assessee is allowed for statistical purposes.

5. Now, we adjudicate ITA No.999/Kol/2017 Revenue's appeal for Assessment Year 2008-09. Ground No.1 is on the issue of ground of allowability of additional depreciation. Consistent with the view taken by the assessee's appeal, we restore the issue to the file of the Assessing Officer. This ground is treated as allowed for statistical purposes.

5.1 Ground No.2 is on the allowability of provision of NCWA-VIII and executives ad hoc payments. The ld. CIT(A) at Page 11-12 Para 4.4 of his order had followed the decision of the ITAT, Nagpur Bench in the case of Western Coalfield Ltd. held as follows:

*"4.4 Decision: On perusal of the assessment order, submission of the assessee, remand report given by the A.O as well as counter comment of the appellant, I find that the A.O has not considered the decision of Hon'ble ITAT Nagpur Bench rendered in the case of Western Coalfield Ltd., and another subsidiary of Coal India Ltd. in ITA No.289 and 290/Nag/2006 and ITA No.261/Nag/2006 in which the issue of disallowance on account of provision made on the basis of NCWA have been decided in favour of the assessee after considering the ratio of decision of Hon'ble Supreme Court in the case of Rotork Controls P. Ltd. vs. CIT 180 Taxman 322 (SC). The relevant portion of the decision of Hon'ble ITAT, Nagpur Bench is reproduced below:-*

*"The Hon'ble' Supreme Court has, in a very recent judgment, in the case of Rotork Controls P. Ltd. (supra), held that a provision to be termed as provision of liability had to be such which could be measured by using substantial degree of estimation and it was to be recognized only when (i) the enterprise had a present obligation as a result of a past event; (ii) it was probable that an outflow of resource will be required to settle the obligation; (iii) reliable estimate could be made of the amount of obligation then such provision was definitely to be recognized in the books of account and if these conditions were not made, no provision could be recognized. In the present case, it is not in dispute that the concerned employees/labourers have rendered the services and the assessee has also earned income because of their efforts which has been recognized in the books of account, hence, such rendering of services is an obligating event and which is independent of the future conduct of the business of the enterprises. Further, the basis for estimation as per past history and directions issued by the holding company is also available. Hence, we hold that such provision need to be recognized in the year under consideration. It is also noted that making of such provision is also in consonance with the principle of matching of cost with the Revenue. Thus, taking into consideration the facts and applicable provisions, we hold that the impugned amount is allowable as an expenditure in the year under consideration. Accordingly, we accept this ground of the assessee."*

*Respectfully following the above decision of Hon'ble' ITAT, Nagpur Bench, I direct the A.O to delete the addition of Rs. 388,58,34,000/-. Thus ground No. 5 & 6 are allowed."*

5.2 As the nomenclature used was "provision", the Assessing Officer was of the view that the liability in question is not crystallized. The assessee produced wage agreement arrived at with the unions in support of the claim that the liability in question is a crystallized liability .

5.3 The issue in question is covered by the decision of the Nagpur Bench of the Tribunal in the case of Western Coalfield Ltd.(supra). Interim relief @15% of the basic wage affected from 1<sup>st</sup> July 2008 had been made from the month of April, 2008. The communication of this effect was received from Coal India Ltd. on 16.04.2008. The interim relief to employees is covered under National Coal Wage Agreement. Thus, we find no infirmity in the order of the ld. CIT(A).

5.4 In the result, this ground of the Revenue is dismissed.

6. In the result, the appeal of the Revenue and assessee are allowed in part.

7. Now, we adjudicate ITA No.1010/Kol/2015 assessee's appeal for Assessment Year 2009-10. Ground No.1 is on the issue of disallowance u/s 14A of the Act. This

issue is dismissed as not pressed as the ld. Counsel for the assessee submitted that due to smallness of the amount, the assessee company is not interested in pressing the same.

7.1 Ground No.2 is on the issue of excluding from the total income of the assessee, exempt income by way of interest on account of exempt RBI Bonds, which was wrongly included by the assessee in its total income. The fresh claim was made for the exclusion before the ld. CIT(A). This was not adjudicated by the ld. CIT(A). The assessee relied on the judgment of Hon'ble Supreme Court in the case of National Thermal Power Co. Ltd. vs. CIT 229 ITR 383 (SC) and submitted that this issue should have been adjudicated by the ld. CIT(A) in accordance with law as the amount in question is not taxable under the Income Tax Act. On a conspectus of the matter, we admit this additional ground and set aside the issue to the file of the Assessing Officer for fresh adjudication in accordance with law. This fresh claim by way of a ground of appeal is admitted by us by applying the proposition of law laid down by the Hon'ble Supreme Court in the case of National Thermal Power Co. Ltd.(supra). The Assessing Officer is directed to dispose off this issue on merits in accordance with law.

7.2 In the result, this ground is allowed for statistical purposes.

7.3 Ground No.3 is on the issue of part disallowance of claim of addition depreciation. Consistent with the view taken by us while adjudicating the appeal for the Assessment Year 2008-09, we set aside the matter to the file of the Assessing Officer for fresh adjudication in accordance with law.

7.4 In the result, this ground is allowed for statistical purposes.

7.5 Ground No.4 is on the issue of carry forward of unabsorbed allowance for deduction u/s 35E of the Act.

7.6 This Bench of the ITAT in ITA No.05/Kol/2015 order dated 09.02.2018 in assessee's own case for the Assessment Year 2008-09, in the first ground of appellate proceedings, at Para 10 held as follows:

*"10.1. We find that the ld. CIT(A) at para 24 of his order held that the deduction cannot be granted beyond the profits made by the assessee and that the assessee is entitled to carry forward its claim in accordance with proviso to Section 35E(4) of the Act. He held that "...in other words, business loss, if any, carried forward will not comprise unclaimed deduction u/s 35(4) of current year..."*

*10.2. We find no infirmity in this order of the ld. First Appellate Authority. The assessee should not have any grievance and the Assessing Officer is duty bound to consider the claim of the assessee for carry forward of deduction, as per Section 35(4) of the Act, in the existing Assessment Years. Accordingly, this ground of the assessee is dismissed."*

7.7 Consistent with the view taken therein, we set aside the matter to the file of the Assessing Officer passing orders in accordance with this order of the Tribunal on this issue.

7.8 In the result, this ground is allowed for statistical purposes.

7.9 Ground No.5 is on the disallowance of Rs.19,17,000/- paid on account of donation.

7.10 This Bench of the Tribunal considered a similar issue in the assessee's own case in ITA Nos.462 to 464/Kol/2009 Assessment Year 2003-04 to 2005-06. The assessee's contention is that, the expenditure in question was incurred in terms of the National Coal Wage Agreement under sub-title, Education Facility and Workers Education. This is not a donation per se, but an obligation imposed on the assessee in terms of the National Coal Wage Agreement. This Bench in ITA No.1636/Kol/2014 for Assessment Year 2005-06, ITA No.1654/Kol/2014 Assessment Year 2006-07, ITA No.1637/Kol/2014 for Assessment Year 2006-07 order dated 16.07.2017 at Para 14 & 15 Page 6 on this issue held as follows:

*"14. Ground no. 5 of the revenue is against the action of the Ld. CIT(A) deleting the addition of Rs.2,31,29,000/- made by the AO on account of donation made to school and club.*

*15. At the outset itself, the Ld. AR brought to our notice the order of the Coordinate Bench of the Tribunal "A" Bench, Delhi in the case of Northern Coal Fields Ltd. Vs. ACIT in ITA Nos.*

42 & 43/Jab/2002 for AYs 1997-98 & 1998-99 wherein a similar issue was raised and the Tribunal took note of the Coordinate Bench decision of the Nagpur Bench in South Eastern Coal Field Ltd. Vs. JCIT reported in 260 ITR (AT) 1 wherein it has held as under:

*“After examining the rival submissions, we are of the view that the point at issue need not detain us much since we have the benefit of the decision of the Nagpur Bench of the Tribunal the case of South Eastern Coalfields Ltd. Vs. Jt. CIT reported in (2002) 260 ITR (AT) page 1 (Nagpur). The judgment in fact is a lengthy one and spans numerous pages of the report in question. In perusing the judgment we find that the facts are absolutely identical and the Nagpur Bench by a detailed discussion on facts as also the case law, allowed the entire claim, observing in the process, at page 66, as under :-*

*“As a matter of fact, the impugned expenditure on account of contribution to various schools was not incurred by the assessee-company voluntarily but the same was incurred to discharge its obligation in terms of a national Coal Wage Agreement entered with the employees and as the said agreement was enforceable in law under the Indian Contract Act as well as the Industrial Disputes Act, the assessee-company was under a statutory obligation to incur the said expenditure. As such, considering all the facts of the case and keeping in view the aforesaid decisions including the decision of this Bench in the assessee's own case, we hold that the expenditure incurred by the assessee-company on account of grants made to various schools was an admissible business expenditure and the learned Commissioner of Income-tax (Appeals) was not justified in confirming the disallowance made, by the Assessing Officer on this count, His impugned order on this issue is, therefore, reversed and the Assessing Officer is directed to allow the said expenditure.”*

*48. The aforesaid observations of the Nagpur Bench cover every type of expenditure whether it be the reimbursement of tuition fee to the students or grants to the various institutions running the schools. The Nagpur Bench has noted as a fact that the contributions to the various schools were not incurred voluntarily, but the same was incurred to discharge the obligation, which fell on the assessee in terms of a National Coal Wage Agreement entered into with the employees' unions and such an agreement was enforceable under the law both under the Indian Contract Act as also the industrial Disputes Act. Following the decision of the Nagpur Bench of the Tribunal (supra) we set aside the order passed by the Commissioner of Income tax under section 263 and restore that of the assessing officer wherein the claim already stands allowed.”*

7.11 Consistent with the view taken therein, we allow the claim of the assessee.

7.12 In the result, the appeal of the assessee is allowed.

7.13 Ground Nos.6,7,8,9,10 & 11 of the assessee's appeal are additional grounds raised by the assessee before the Id. CIT(A). These pertain to allowability of contribution to school and institutions u/s 40A(3) of the Act, allowability of salary paid under rule 6DD(i) of the I.T. Rules, 1962 and the issue of taxability of sale of

plant and machinery with reference to u/s 50 of the Act. The ld. CIT(A) has not admitted these additional grounds. This Bench of the Tribunal in assessee's own case in ITA No.05/Kol/2015 Assessment Year 2008-09 and ITA No.2266/Kol/2014 Assessment Year 2008-09 order dated 09.02.2018 at Para 11.3 of its order, was of the view that these additional grounds should have been admitted by the ld. CIT(A).

7.14 Consistent with the view taken therein, we admit these additional grounds raised by the assessee. We set aside these issues to the file of the Assessing Officer for adjudication of each one of these grounds in accordance with law, as was done for the Assessment Year 2008-09 by the Tribunal, in its order in the first round of appellate proceedings.

7.15 In the result, these grounds of the assessee are allowed for statistical purposes.

8. Now, we adjudicate ITA No.1015/Kol/2015, Revenue's appeal for Assessment Year 2009-10. Ground No.1 is on the issue of ad hoc disallowance of claim of additional depreciation.

8.1 Consistent with the view taken by us while disposing of Ground No.3 of the assessee's appeal for the Assessment Year 2008-09, we set aside the issue to the file of the Assessing Officer for fresh adjudication in accordance with law.

8.2 In the result, this ground is allowed for statistical purposes.

8.3 Ground No.2 is against the order of the ld. CIT(A) allowing the claim of deduction on account of expenditure on environmental expenses of Rs.60,80,000/- and on account of land reclamation expenses of Rs.31,000/-. After hearing rival submissions, we find that the similar issue have arisen in the assessee's own case in ITA Nos.462 to 464/Kol/2009 Assessment Year 2003-04 to 2005-06 at Para 7 & 8 held as follows:

7. *The second common ground in A.Y 2003-04 & 2005-06 except variance in amount raised by the assessee reads as follows:*

*“3. That on facts as well as on law, the Ld. CIT(A) has erred in confirming disallowance of contribution of Rs.1,35,87,000 to Indian Institute of Coal Management, Ranchi and a Training Institute run by Coal India Limited for the purpose of training of the executives of the appellant company and other subsidiaries of Coal India Limited by invoking the provision of section 40A(9).”*

8. *The assessee’s claim for deduction on account of payment made to IICM was rejected by the Revenue authorities for the following reasons:*

*“Ground No.2: IICM Contribution:*

*A.Y 2003-04                      Rs.1,35,87,000/-*

*A.Y 2005-06                      Rs.1,50,00,000/-*

*On verification it was found by the A.O that miscellaneous expenses included IICM contribution as above for the A.Y 2003-04 and A.Y 2005-06. No submissions/clarification was found by the A.O on record on this point whereas it had been the practice of the assessee as per previous year’s record to make a note on the relevant items of Audit Report in Form 3CD that IICM contribution is the sum paid by the assessee as an employer which was not allowable u/s 40A(9).*

*It was not ascertainable as to how and under what circumstances it was not ascertainable as to whether claiming of such expenses was incidental to the business activities carried on by the assessee or not as per relevant provision of sec.40A(9) this expenditure was hence not allowable.*

*Moreover, the same has never been explained for claiming the expenditures for any point of time i.e. during the course of scrutiny assessment of both the Assessment Years as well as Remand Report for the Assessment Year 2003-04.*

*In these facts and circumstances, I would like to reproduce the provisions of sec. 40A(9) which is as under:*

*“No deduction shall be allowed in respect of any sum paid by the assessee as an employer towards the setting up or formation of or as contribution to, any fund, trust, company, association of persons; body of individuals, society registered under the Societies Registration Act, 1860 (21 of 1860), or other institution for any purpose, except where such sum is so paid, for the purposes and to the extent provided by or under clause (iv) or clause (v) of sub-section (1) of se. 36 or as required by or under any other law for the time being in force.”*

*Now I am also reproducing the Clause-IV & Clause-V of sub-sec.36 which is as under:*

*(iv) any sum paid by the assessee as an employer by way of contribution towards a recognized provident fund or an approved superannuation fund, subject to such limits as may be prescribed for the purpose of recognizing the provident fund or approving the superannuation fund, as the case may be, and subject to such conditions as the Board any think fit to specify in cases where the contributions are not in the nature of annual contributions of fixed amounts or annual contributions fixed on some definite basis by reference to the income chargeable under the head “salaries” or to the contributions or to the number of members of the fund;*

*(v) any sum paid by the assessee as an employer by way of contribution towards an approved gratuity fund created by him for the exclusive benefit of his employees under an irrecoverable trust.”*

*From the above referred reproduction of the provision of sec.40A(9) and sec.36(1)(iv) & 36(1)(v) it is clear that the appellant has failed to prove that his case is outside the purview of sec. 40A(9).*

*From the above referred discussion I am agreeable to the A.O that the appellant's case is not covered by sec.40A(9). The ground is rejected in both the Assessment Years.”*

8.4 Similar view was held for the Assessment Year 2007-08 by the Tribunal. Consistent with this view taken on this issue for the earlier Assessment Years, we find no infirmity in this order of the Id. CIT(A). Hence, we dismiss this ground of Revenue.

8.5 In the result, this ground of the Revenue is dismissed.

8.6 Ground No.3 is against deletion of an addition of Rs.44,20,000/- given as grants to “Sports & Recreation”. The Id. CIT(A) at page 12 para 28 considered this issue.

8.7 This Bench of the Tribunal in the assessee's own case from the Assessment Year 2003-04 to 2007-08, in the assessee's own case while adjudicating on identical issues for the Assessment Year 2003-04 to 2007-08 have taken a view that the claim in question is allowable expenditure. The Id. DR could not controvert these submissions of the assessee that the orders in question cover this issue in favour of the assessee.

8.8 Consistent with the view taken therein, we dismiss the ground of the Revenue.

9. In the result, the appeal of the Revenue is dismissed.

***Kolkata, the 16<sup>th</sup> January, 2019.***

***Sd/-***  
**[A. T. Varkey]**  
Judicial Member  
Dated : 16 .01.2019

***Sd/-***  
**[J. Sudhakar Reddy]**  
Accountant Member

*Eastern Coalfields Ltd  
I.T.A. No. 1010/KOL/2015 &  
I.T.A. No. 1015/KOL/2015 &  
I.T.A. No. 916/KOL/2017 &  
I.T.A. No. 999/KOL/2017  
Assessment Year: 2009-10*

RS, Sr.PS

*Copy of the order forwarded to:*

**1. Eastern Coalfields Ltd., C.M.D.'s Office, Sanctoria, P.O Dishergarh, Dist: Burdwan, Pin-713333.**

**2. JCIT, Range-2, G.T. Road (West), P.O. Asansol-713304.**

3. CIT(A)-

4. CIT- ,

5. CIT(DR),

True copy

By order

Assistant Registrar, Kolkata Benches