IN THE INCOME TAX APPELLATE TRIBUNAL
"A" Bench, Mumbai

Before Shri Shamim Yahya, Accountant Member
and Shri Ravish Sood, Judicial Member

ITA No. 356/Mum/2017
(Assessment Year: 2006-07)

The Income Tax Officer-31(2)(2) 102, C-13 Pratyakshaar Bhavan Bandra Kurla Complex, Bandra (East), Mumbai-400051.	Vs.	M/s Lalan & Co. C/o. Jogeshwari Petrol Supply Co. S.V. Road, Jogeshwari West, Mumbai-400102

PAN – AAAFL2403N

(Appellant) **(Respondent)**

Appellant by: Shri Satish Chandra Rajore, D.R
Respondent by: Shri Tanmay Phadke, A.R

Date of Hearing: 26.12.2018
Date of Pronouncement: 30.01.2019

O R D E R

PER RAVISH SOOD, JM

The present appeal filed by the revenue is directed against the order passed by the CIT(A)-42, Mumbai, dated 28.09.2016, which in turn arises from the order passed by the A.O under Sec. 143(3) r.w.s. 147 of the Income Tax Act, 1961 (for short 'I.T. Act'), dated 21.03.2014 for A.Y. 2006-07. The revenue assailing the order of the CIT(A) has raised before us the following grounds of appeal:

"1. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in holding that there is change of opinion, without considering the decision of the Hon'ble ITAT which has held that the taxability under the head Long Term Capital Gain for sale of TDR has to be made in AY 2006-07 and which finding has become final.

2. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in cancelling the order of the AO without considering the fact that the AO had reason to believe as per directions of the Hon'ble ITAT which was recorded for reopening & there was no change of opinion, and the decision in 128 ITR 294 (SC) relied upon was distinguished in 176 ITR 417 (SC).

3. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in accepting the figure for sale of TDR stating no justifiable reason when the findings on the basis of comparable figures for sale of TDR was done by the AO."

The appellant prays that the order of the CIT(A) be set aside and the

order of the Assessing Officer may be restored. The appellant craves leave to amend or alter any ground or add new ground which may be necessary for disposal of the appeal."

2. Briefly stated, the assessee firm which is engaged in the business of stone crushing had on 18.03.1992 acquired a parcel of land bearing Survey No.1, Hissa No. 15, City Survey No. 563/B, Village Oshiwara, Jogeshwari (W), Mumbai for a consideration of Rs.1,25,000/-. Admittedly, the said land was used by the assessee for putting up a stone-crusher and other related business activities. The said land well within the knowledge of the assessee was ear-marked/reserved by the Bombay Municipal Corporation (for short 'BMC') for public playground and was ultimately to be surrendered to BMC. In lieu of surrendering the aforesaid land the assessee was to receive "Transferable Development Rights" (for short 'TDRs'). The assessee entered into a 'Memorandum of understanding' (for short 'MOU'), dated 16.06.2004 with M/s Prem Leela Developers, as per

which the latter was allowed to purchase the TDR's or any other benefit to be generated from the aforesaid property admeasuring 43,131 sq. feet for a consideration of Rs. 1,08,25,968/- i.e. @ Rs. 251/- per sq. feet. An irrevocable power of attorney dated 23.02.2005 was given by the assessee to the aforementioned concern viz. M/s Prem Leela Developers in order to facilitate it to get formalities completed to generate the TDR's. The assessee had declared the 'Long term Capital gains' (for short 'LTCG') on the sale of TDR in its 'Return of income' for the year under consideration viz. A.Y 2006-07, which was filed on 23.11.2006, declaring total income at Rs. 91,33,891/-.

3. As the facts involved in the present appeal of the assessee before us for A.Y: 2006-07 are inextricably interwoven with those of the immediately preceding year viz. A.Y: 2005-06, therefore, we shall succinctly advert to the same to the extent they are relevant for adjudicating the issue under consideration. On a perusal of the records, it was observed by the A.O while framing the assessment in the hands of the assessee for A.Y. 2005-06 that the assessee had till 31.03.2005 received an amount of Rs. 65 lac from M/s Prem Leela Developers towards the sale consideration of the aforementioned TDR. Apart therefrom, it was noticed by him that the land under consideration (i.e. land under reservation) admeasuring 3540 sq. mtrs was also handed over by the assessee to BMC on 09.02.2005. The A.O was of the view that the assessee had till 31.03.2005 received a substantial amount of the sale consideration of Rs.65 lac (out of total sale consideration of Rs.1,08,25,968/-) and had also delivered the possession of the land during the Financial Year 2004-05, thus the sale transaction of TDR could safely be taken to have concluded in the period relevant to A.Y 2005-06. On the basis of his aforesaid observations the A.O brought the sale transaction of TDR to tax as the "business income" of the assessee in A.Y. 2005-06, vide his order

passed under Sec. 143(3), dated 08.11.2007. The A.O while framing the assessment for the aforementioned preceding year viz. A.Y. 2005-06 also declined to accept the sale proceeds of TDR as claimed by the assessee at Rs.251/- per sq. ft., and being of the view that the same was undervalued substituted it by a sale rate of Rs.500/- per sq. ft. Aggrieved, the assessee assailed the assessment order before the CIT(A). However, the CIT(A) not finding favour with the contentions advanced by the assessee dismissed the appeal, vide his order dated 29.08.2008. The assessee carried the order of the CIT(A) in appeal before the ITAT, Mumbai. The Tribunal while disposing off the appeal posed before itself three issues viz. (i) whether the amount received by the assessee was its income from business or investment?; (ii) whether the rights to TDR was taxable or not ?; and (iii) whether the sale of TDR was taxable in A.Y. 2005-06 or A.Y. 2006-07 ?. The Tribunal after deliberating at length on the issue under consideration allowed the appeal of the assessee viz. M/s Lalan & Co. Vs. ITO, 24(1)(1), Mumbai [ITA No. 6160/Mum/2008; dated 31.05.2010] and answered the aforesaid issues in the following terms:

(i). It was observed that it was neither the case of the revenue that the assessee was in the business of land development, nor any material was brought on record which would show that the assessee had purchased the property with the intention to develop the same. The Tribunal while concluding as hereinabove relied upon the decision of the Hon'ble Bombay High Court in the case of CIT Vs. V.A. Trivedi (1988) 172 ITR 95 (Bom). On the basis of its aforesaid deliberations it was held by the Tribunal that the assessee was an investor and not a developer.

(ii) The Tribunal observed that in view of its earlier decision in the case of Jethalal D Mehta vs. DCIT (2 SOT 422) the assignment of rights to receive TDRs was not liable to tax.

(iii) Further, it was observed by the Tribunal that since the assessee had obtained the Development Right Certificate (for short 'DRC') from BMC only on 09.05.2005, hence the assesses income from sale of TDR was otherwise also assessable to capital gains tax in the next A.Y. 2006-07.

On the basis of its aforesaid observations the Tribunal allowed the appeal of the assessee for A.Y. 2005-06. Aggrieved, the revenue

assailed the order passed by the Tribunal before the Hon'ble High Court of Bombay. The Hon'ble High Court vide its order viz. CIT-24 Vs. M/s Lalan & Co. [ITA No. 1447/Mum/2011, dated 18.03.2014] dismissed the appeal filed by the revenue. The Hon'ble High Court while dismissing the appeal of the revenue *inter alia* upheld the observations of the Tribunal viz. (i).that the income on sale of TDR cannot be taxed as 'business income'; and (ii).that the capital gain tax was payable for the A.Y 2006-07.

4. The A.O after receiving the order of the Tribunal recorded his 'reasons to believe' to the effect that the income of the assessee chargeable to tax for A.Y 2006-07 had escaped assessment and issued a Notice u/s. 148 to the assessee. The A.O while framing the assessment observed that the sale rate of TDR at Rs.500/- per sq. ft. which was adopted by his predecessor while framing the assessment for A.Y. 2005-06 and thereafter approved by the CIT(A) was not dislodged by the Tribunal while disposing off the appeal of the assessee. Accordingly, the A.O held a conviction that the sale rate of TDR at Rs. 500/- per sq. feet as adopted by his predecessor was impliedly approved by the Tribunal and had attained finality. It was thus observed by the A.O that the assessee by taking the sale rate of TDR at Rs. 251/- per sq. ft. for computing the 'capital gains', had understated the same by an amount of Rs. 249/- per sq. ft. [i.e. Rs.500 per sq. ft. (-) Rs.251 per sq. ft.]. On the basis of his aforesaid deliberations the A.O worked out the suppressed income of the assessee at Rs. 93,80,826/- and brought the same to tax.

5. Aggrieved, the assessee carried the matter in appeal before the CIT(A). The CIT(A) after deliberating at length on the contentions advanced by the assessee, both in respect of the validity of the reassessment proceedings and the sustainability of the additions on

merits, found favour with the same. The CIT(A) was of the view that the A.O had misconceived the facts and had wrongly assumed jurisdiction under Sec. 147 for the year under consideration viz. A.Y 2006-07. It was observed by the CIT(A) that the A.O by reading the order of the Tribunal for A.Y 2005-06 totally out of its context, had thus wrongly observed that the sale of TDR was taxable in A.Y. 2006-07. It was noticed by the CIT(A) that though the Tribunal had observed that since 'Development Right Certificate' (for short 'DRC') was issued by BMC on 09.05.2005, therefore the assesses income on sale of TDR was assessable in A.Y. 2006-07 and not in A.Y. 2005-06, but then at the same time it had also observed that the assignment of rights to receive TDRs was not liable to tax. Apart therefrom, it was observed by him that now when the revenue being aggrieved with the order of the Tribunal had carried the matter in appeal before the High Court, therein seeking to get the profit on the assignment of TDR taxed in A.Y. 2005-06, thus it was beyond comprehension that at the same point of time the A.O would have held a *bonafide* belief that the same was liable to be taxed in A.Y. 2006-07. On the basis of his aforesaid deliberations it was concluded by the CIT(A) that as there was no 'tangible material' with the A.O that could have led to the formation of a *belief* that the income of the assessee chargeable to tax had escaped assessment in A.Y. 2006-07, therefore, he had wrongly assumed jurisdiction and reopened the case of the assessee under Sec.147 of the I.T. Act. Further, the CIT(A) was also persuaded to subscribe to the contention advanced by the assessee that no addition towards suppression of income of Rs. 93,80,826/- on sale of TDR by taking the sale rate of TDR at Rs.500/- per sq. ft. could have validly been made. The CIT(A) was of the considered view that as the Tribunal while disposing off the appeal of the assessee for A.Y. 2005-06 had decided the same on certain other core issues, thus there was no occasion for

it to have adverted to and adjudicated upon the validity of the sale rate of TDR that was taken by the A.O at Rs. 500/- per sq. ft. as against the sale rate of Rs. 251/- per sq. ft. shown by the assessee. The CIT(A) observed that there was substantial force in the contentions advanced by the assessee that there were sufficient reasons which justified the sale of TDR by the assessee at Rs. 251/- per sq. ft. viz. (i). the assessee did not possess the requisite experience and knowledge about the procedures to be followed for receiving the TDR; (ii). the A.O had not placed on record any material which could prove that the assessee had received any amount in excess of the declared sale consideration of TDR @ Rs. 251/- per sq. feet; (iii). that the assessee had transferred a *kuccha* TDR which was substantially different from a *pucca* TDR that is generated only after the issue of the final DRC; (iv). that substantial costs are involved in obtaining *pucca* TDR which in the present case were borne by the purchaser viz. M/s Prem Leela Developer; and (v). the TDR sold by the assessee to M/s Prem Leela Developer had thereafter twice changed hands i.e it was transferred to M/s Prem Leela Investments on 03.03.2005, and the latter had finally transferred the same to M/s Bhoomi Realtors on 09.05.2005 for a consideration calculated @ Rs. 325/- per sq. ft. The CIT(A) observing that the A.O had taken the sale rate of the TDR at Rs.500/- per sq. ft. with no base benchmark, thus declined to accept the same. Apart therefrom, it was noticed by the CIT(A) that the difference in the rate at which the assessee had sold the *kuccha* TDR and the rate at which the same after twice changing hands was finally sold as a *pucca* TDR i.e @ Rs. 325/- per sq. feet was not very substantial and certainly nowhere near the figure of Rs.500/- per sq. feet taken by the A.O. On the basis of his aforesaid deliberations the A.O concluded that the sale rate of Rs.251/- per sq. ft. shown by the assessee was justified and was wrongly dislodged by the A.O. In the backdrop of his aforesaid

observations the CIT(A) directed the A.O to accept the sale consideration of TDR at Rs.94,50,174/- as was declared by the assessee in its computation of income for A.Y. 2006-07.

6. The revenue being aggrieved with the order of the CIT(A) has carried the matter in appeal before us. We have heard the authorized representatives for both the parties, perused the orders of the lower authorities and the material available on record. The ld. Departmental Representative (for short 'D.R') has assailed the order of the CIT(A), both in respect of his observations recorded in context of the validity of jurisdiction assumed by the A.O under Sec. 147, as well as dislodging of the sale rate of TDR of Rs. 500/- per sq. feet that was taken by the A.O on a comparative basis.

7. Per contra, the ld. Authorized Representative (for short 'A.R') for the assessee took us through the facts of the case as were discernible from the orders of the lower authorities. It was submitted by the ld. A.R that as the Tribunal had allowed the appeal of the assessee for A.Y. 2005-06 on certain other core issues, thus there was no occasion for it to have adverted to and adjudicated upon the validity of the sale rate of Rs. 500/- per sq. ft. as was taken by the A.O in substitution of the sale rate of Rs. 251/- per sq. feet shown by the assessee during the year under consideration. It was thus the contention of the ld. A.R that as the A.O had wrongly assumed jurisdiction under Sec.147 of the I.T Act, therefore, the reassessment proceedings *san* valid assumption of jurisdiction by the A.O had rightly been quashed by the CIT(A). Alternatively, it was the contention of the ld. A.R that in the absence of any 'material' having been placed on record by the A.O which could prove that the assessee had received any amount over and above the disclosed sale rate of Rs. 251/- per sq. ft., no addition towards suppression of the sale rate of TDR was called for in the

hands of the assessee. The ld. A.R in order to drive home his aforesaid contention relied on the judgment of the **Hon'ble Supreme Court** in the case of **CIT Vs. George Henderson & Co. Ltd. (1967) 66 ITR 622 (SC)**. On the basis of his aforesaid contentions, it was submitted by the ld. A.R that not only the A.O had wrongly assumed jurisdiction and initiated reassessment proceedings under Sec.147 in the hands of the assessee, but even on merits, he had without placing on record any 'material' that would have disproved the claim of the assessee of having sold the TDR @ Rs.251/- per sq. ft, therein whimsically made an addition of Rs. 93,80,826/- towards alleged suppression of sale rate of TDR @ Rs. 249/- per sq. feet [i.e Rs. 500/- per sq. feet (-) Rs. 251/- per sq. feet] in the hands of the assessee.

8. We have given a thoughtful consideration to the contentions advanced by the authorized representatives for the parties, both in respect of the validity of assumption of jurisdiction by the A.O under Sec. 147, as well as the maintainability of the addition of Rs. 93,80,826/- towards suppression of the sale rate of TDR on merits. We shall first advert to the validity of the jurisdiction assumed by the A.O under Sec. 147 of the I.T Act, as had been assailed by the assessee before us. On a perusal of the orders of the lower authorities, we find that the A.O had reopened the case of the assessee for the year under consideration viz. A.Y. 2006-07 on the ground that the sale rate of TDR of Rs. 500/- per sq. ft. that was adopted by his predecessor while framing the assessment for A.Y 2005-06 and confirmed by the CIT(A) was thereafter impliedly approved by the Tribunal. In sum and substance, the A.O held a conviction that the sale rate of TDR that was taken by his predecessor @ Rs.500 per sq. ft. while framing the assessment for A.Y 2005-06 was not disturbed by the Tribunal and had attained finality.

9. We have deliberated at length on the issue before us and are unable to persuade ourselves to subscribe to the aforesaid view of the A.O. Admittedly, the Tribunal while disposing off the appeal of the assessee for A.Y. 2005-06 had observed that as the DRC was issued by BMC on 09.05.2005, therefore, the assesses income on sale of TDR was assessable only in A.Y. 2006-07 and not in A.Y. 2005-06. However, in our considered view the said finding cannot be read in isolation and taken as a 'direction' to reopen the proceedings in the case of the assessee for A.Y. 2006-07, because the Tribunal had in its order also observed that the assignment of rights to receive TDR was not liable to tax. In our considered view, now when the Tribunal had categorically observed in its order passed in the assesses own case for A.Y 2005-06 that the assignment of rights to receive TDR was not liable to tax, therefore, the A.O was not justified in brushing aside the said observation of the Tribunal and therein reopen the case of the assessee for A.Y. 2006-07 for bringing to tax the alleged suppressed income on assignment of rights to receive TDR. In essence, we are of a strong conviction that now when the Tribunal had concluded that the assignment of rights to receive TDR was not liable to tax, and while so concluding had relied on an earlier order passed by a coordinate bench of the ITAT, Mumbai in the case of **Jethalal D. Mehta Vs. DCIT (2005) 2 SOT 422 (Mum)**, thus it was palpably incorrect on the part of the A.O to have reopened the case of the assessee for bringing to tax the *impugned* suppressed income arising from assignment of the rights to receive TDR. We find ourselves to be in agreement with the view taken by the CIT(A) that the observation of the A.O that the order of the Tribunal for A.Y. 2005-06 contains a 'direction' that the sale of TDR is taxable in A.Y.2006-07 is akin to reading the order totally out of its context. We find that as on the date of recording of the 'reasons

to believe' i.e on 25.03.2013 the order of the Tribunal in the case of the assessee for A.Y 2005-06 was there before the A.O. Rather, as is discernible from a perusal of the 'Reasons to believe', the aforesaid order of the Tribunal had formed the very basis for reopening the case of the assessee for A.Y: 2006-07 under Sec.147 of the I.T Act. In our considered view, as the *impugned* 'belief' of the A.O clearly militates against the observation recorded by the Tribunal in its order for A.Y 2005-06 that the assignment of rights to receive TDR is not taxable, therefore, we are unable to subscribe to the same. Rather, we are in agreement with the view taken by the CIT(A) that the A.O as on the date of recording of the 'reasons to believe' had no 'tangible material' before him which would had led to the formation of the *impugned* belief by him. Admittedly, on appeal the Hon'ble High Court of Bombay, vide its order dated 18.03.2014 in CIT-24 Vs. M/s Lalan & Co. (ITA No. 1447/Mum/2011) had upheld the order of the Tribunal on *inter alia* two counts viz. (i) that the income cannot be taxed as business income; and (ii) that the capital gains tax was payable for the assessment year 2006-07. However, we cannot remain oblivious of the fact that the aforementioned order of the Hon'ble High Court, dated 18.03.2014, was not there before the A.O on 25.03.2013 i.e at the time of recording of the 'reasons to believe' for AY: 2006-07. We are of the considered view that the validity of the 'reasons to believe' have to be looked into on the basis of the 'material' as was there before the A.O at the time when the same were recorded by him and cannot be supported or improved upon on the basis of subsequent events. In our considered view, as on the date of recording of the 'reasons to believe' the A.O had before him only the order of the Tribunal in the assesses own case for A.Y. 2005-06 wherein it was observed that the income from assignment of rights to receive TDR was not liable to tax, therefore, the belief arrived at by him that the income on the sale of

TDR was to be worked out by adopting the sale rate at Rs.500/- per sq. ft. is in absolute conflict with the aforesaid observation of the Tribunal. We thus in terms of our aforesaid observations are in agreement with the view taken by the CIT(A) that as there was no 'tangible material' before the A.O to conclude that the income of the assessee from the sale of TDR had escaped assessment, therefore, he had exceeded his jurisdiction and reopened the case of the assessee for A.Y 2006-07 under Sec.147 of the I.T Act. We thus in terms of our aforesaid observations vacate the reopening of the case of the assessee under Sec. 147 of the I.T. Act by the A.O.

10. Although, we have quashed the reopening of the case in terms of our aforesaid observations, however for the sake of completeness we shall advert to and adjudicate upon the merits of the addition made by the A.O. We find that the A.O had made an addition of Rs. 93,80,826/- towards suppression of sale consideration of TDR by substituting the sale rate of Rs. 251/- per sq. feet shown by the assessee by an amount of Rs. 500/- per sq. feet. On a perusal of the records, it stands revealed that the assessee while computing the 'capital gain' on sale of TDR during the year under consideration viz. A.Y 2006-07 had computed the sale value of TDR @ Rs.251/- per sq. ft. However, the A.O declined to accept the aforesaid sale rate as shown by the assessee and substituted the same by an amount of Rs.500/- per sq. feet. As observed by us hereinabove, the A.O was of the view that as the sale rate of TDR that was adopted by his predecessor at Rs. 500/- per sq. ft. while framing the assessment of the assessee for A.Y. 2005-06 was not dislodged by the Tribunal, thus the same had attained finality. On the basis of his aforesaid observations, the A.O was of the view that the assessee for computing the 'capital gain' on sale of TDR during the year under consideration

viz. A.Y 2006-07 should have taken the sale rate at Rs. 500/- per sq. feet.

11. We have deliberated at length on the merits of the addition and are unable to persuade ourselves to accept the aforesaid view of the A.O. Insofar, the view taken by the A.O that the sale rate of TDR of Rs. 500/- per sq. ft. as was adopted by his predecessor while framing the assessment for A.Y 2005-06 was approved by the Tribunal, we are unable to persuade ourselves to accept the same. In our considered view, as the Tribunal while disposing off the appeal of the assessee for A.Y 2005-06 had focussed on certain other core issues, thus there was no occasion for it to have adverted to and therein adjudicated upon the validity of the sale rate of TDR of Rs. 500/- per sq. ft. as was adopted by the then A.O. We thus are of a strong conviction that the A.O had misconceived the order of the Tribunal for A.Y 2005-06 and on the basis of self suiting inferences had wrongly assumed that the sale rate of TDR of Rs. 500/- per sq. ft that was adopted by his predecessor was approved by the Tribunal.

12. We shall now advert to the sustainability of the addition of Rs. 93,80,826/- made by the A.O in respect of the sale rate of TDR, on merits. Admittedly, the A.O had failed to place on record any 'material' which could prove that the assessee had received any amount over and above the sale consideration of Rs. 251/- per sq. ft. disclosed in its return of income for the year under consideration. Further, the base benchmark on the basis of which the sale rate of TDR was taken by the A.O at Rs.500/- per sq. ft also does not find any mention in the assessment order. Apart therefrom, we also find substantial force in the contention advanced by the ld. A.R that there is not much of difference between the sale price of *kuccha* TDR sold by the assessee to M/s Prem Leela Developer on 16.06.2004 (i.e @ 251 per sq. feet),

which thereafter on being converted into a *pucca* TDR had twice changed hands and was finally transferred on 09.05.2005 for a consideration @ Rs.325 per sq. ft. In our considered view, the fact that the subsequent transfer of *pucca* TDR @ Rs. 325/- per sq. feet in itself supports the correctness of the sale rate of *kucha* TDR shown by the assessee @ Rs. 251/- per sq. ft. We are also persuaded to subscribe to the observation of the CIT(A) that as the sale rate of the *pucca* TDR @ Rs. 325/- per sq. ft was nowhere near the rate of Rs.500/- per sq. ft as taken by the A.O, therefore, there was no justifiable reason with him to have estimated the sale rate by adopting the said value.

13. We are of the considered view that as the CIT(A) in the totality of the facts of the case had on the basis of a well reasoned order rightly directed the A.O to accept the sale consideration declared by the assessee at Rs.94,56,174/- in its computation of income for A.Y. 2006-07, thus, not finding any infirmity in the said direction, uphold the same.

14. The appeal filed by the revenue is dismissed in terms of our aforesaid observations.

Order pronounced in the open court on 30.01.2019

Sd/-	Sd/-
(Shamim Yahya)	(Ravish Sood)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

मुंबई Mumbai; दिनांक 30.01.2019
Ps. Rohit

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई **/ ITAT, Mumbai**