

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCH 'B' JAIPUR

श्री विजय पाल राव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 384/JP/2018
निर्धारण वर्ष/Assessment Year : 2006-07

Late Shri Dhan Singh Bhati, (through legal Heir Smt Neha Bhati) Ajmer	बनाम Vs.	CIT, Circle-1, Ajmer
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ABYPB9085D		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Ajay Somani (CA)
राजस्व की ओर से / Revenue by : Smt. Roshanta Meena (JCIT)

सुनवाई की तारीख / Date of Hearing : 13/11/2018
उदघोषणा की तारीख / Date of Pronouncement: 11/02/2019

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Id. CIT(A), Ajmer dated 26.02.2018. At the outset, it is noted that this is the 2nd round of appellate proceedings before the Tribunal. In the earlier round, the Co-ordinate Bench vide its order dated 23.09.2016 in ITA No.94/JP/2014 read with order passed in MA No. 178/JP/2016 dated 08.03.2017 has held as under:-

"We have heard rival contentions, perused the material available on record and gone through the orders of the authorities below. Admittedly this issue does not arise from the impugned order. In earlier round of litigation, learned CIT(A) had directed the AO to revise the value of the property a and when revised by the IG(Stamps). The AO in pursuance of that order, revised the value of the property. It is also not in dispute that the assessee had not challenged the order dated 28.03.2011.

Hence the subject matter of the assessment was to the extent of valuation of property, and not the ownership of the property. But it is also a settled position of law that if a person is not liable for tax, merely because he has not claimed otherwise, that should not give license to the Assessing Authority to make the person liable for the entire value of the property. The assessee has not filed copy of the will dated 26.09.1996. Therefore, in the interest of natural justice, we deem it proper to restore the issue of ownership of the property and liability of the assessee, to the file of AO for fresh decision. In the event the AO finds that the ownership of the entire property i.e. Nanki Bhawan, at Prakash Road, Nagra, Ajmer was bequeathed by the father of the assessee in favour of the assessee, he would decide the issue accordingly as the owner of the entire property. However, in case he finds otherwise in terms of the will related to this property, he would consider the same and decided accordingly.

The Assessing Officer is further directed to consider the claim of indexation of the assessee as per law.”

2. In the set-aside proceedings, from the perusal of the sale deed dated 09.09.2005, the Assessing Officer has held that the assessee, Late Shri Dhan Singh is only owner of the impugned property. Therefore, the contention of the Id. AR that Late Shri Dhan Singh has only 50% share of the impugned property and income be so computed in support of his 50% ownership of the said property was not found acceptable.

3. Regarding claim of cost of indexation in the hands of the previous owner, the Assessing Officer rejected the valuation report submitted by the legal heir of the assessee in support of cost of construction in hands of the

previous owner for the reasons stated in the assessment order and had determined cost of land and cost of construction at Rs. 10,22,700/- and after indexation, the same was determined at Rs. 38,21,669/-. In this regard, the relevant findings of the Assessing Officer are reproduced as under:-

"From the plain reading of the statement deposed by the approved valuer, the following points emerged-

- 1. That the approved valuer has made the valuation of entire property known as Nanki Bhawan, Prakash Road Nagra, Ajmer i.e. 1048.87 sq. Mtr (11290.003 sq ft.).*
- 2. That in the sale deed it is mentioned in the description of property sold on 9-9-2005 at page No. 10 that out of 11290 sq. ft> the construction of 1625 sq ft. had already been made 80-85 years back by the sellers to the previous owner in the FY 1985-86. That means the assessee is not entitle to claim of indexation u/s 49(1) of the construction cost of the building which were constructed by seller to the previous owner that too incurred 80-85 years back. The assessee is only entitle to get benefit of indexation where only the previous owner has incurred any expenditure.*
- 3. As regards the basis of whole construction in the financial year 1985-86, the valuer has deposed that he has not been provided any details like construction agreement with contractor, bills and vouchers etc. It has also been deposed by him that as the assessee and his CA approached him to make valuation of the same only for FY 1985-86 of the impugned entire property and also known to him that the previous owner of the said property booked Rs. 24-25 lacs as cost of construction in his books of a/c, though such verification was not made available to the approved valuer being not concerned with that.*

4. *It has also been deposed by the valuer, that as per instruction of the client he made the valuation of such property only for FY 1985-86, made in Dec. 2017 .*

5. *It has also been deposed that client has not instructed him to make the valuation of the property which was allegedly constructed only in 1985-86 but has instructed him to make valuation of the entire property before sale in 2005-06.*

Considering the above facts and circumstances of the case, the following point emerged which are mentioned below:

1. *That the department is ready to give benefit of indexation u/s 49(1) of the I.T. Act as per directions of the Honb'e ITAT, but the onus is on the assessee to prove the cost of land as well as improvement which the previous owner in this case had made. The assessee has only provided the copy of purchased registry of land and part constructions from 11 sellers in the year 1985-86 amounting to Rs. 1,32,000/- only for which the assessee is entitle to claim benefit of indexation from the year in which the previous owner acquired it.*

2. *Further as regard the cost of construction, the assessee claimed it from FY 1996-97 at Rs. 23,45,290/- while filing the return for AY 2006-07 for the first time on the basis of properties transferred in the name of the assessee in 1996-97 and claimed indexation thereof at Rs. 38,21,669/-. The reply of the assessee that while filing the return for A.Y 2006-07, the assessee wrongly claimed the indexation from the year 1996-97 rather it would have been claimed from AY 1985-86. Since the assessee has not having any documentary evidence of the cost of such property in FY 1985-86 at Rs. 23,45,290/- (claimed from FY 1996-97) in the return filed for A.Y 2006-07 except the cost of land at Rs. 1,32,000/-, it is not possible for the AO to determine the cost of*

construction of Rs. 22,13,290/- (23,45,290/-(-) cost of land 1,32,000/-) particularly in the facts and circumstances that the assessee is not having any book entry in the books of previous owner, documentary proof of investment of Rs. 22,13,290/- in the FY 1985-86, any construction agreement with contract, bills and vouchers of investment and more particularly any valuation done immediately after its construction in the year 1985-86.

3. There is no doubt that after 1985-86, it is no possible that no further renovations, fittings or construction was made in between 1985-86 to 2006-07. However, the approved valuer as instructed by the aforesaid client assessee, he made the entire property valued in Dec. 2017 as per existing building.

4. Thus the valuation report submitted by the assessee which is having number of doubts of the year of construction, without any material evidence and only made on the assertion made by the assessee, he valued the same as per CPWD rates fixed as on 1.4.1976. The valuer has also stated that he has no option to value the same except as stated to have taken the year of construction as on 1-4-1986.

5. The valuation report submitted by the assessee is appearing total self serving of the assessee.

6. It is also not in doubt that the building contains additional items of latest technology as appearing the photo graphs of which the valuer has made valuation in his report as additional items. Certainly these might have been fitted by the assessee or the purchaser after purchase the said property in F.Y. 200506 relevant for assessment year 2006-07 which is under consideration.

7. In view of misleading facts narrated by the assessee to valuer, the aforesaid valuation report of the assessee cannot be accepted in

toto and found self serving to the assessee and based on the facts appraised to him only. Accordingly, the valuation made by the approved valuer is hereby rejected.

In view of foregoing discussion, it is observed, that now a question arises that what cost which have been incurred by the previous owner late Shri Ram Singh Bhati, be adopted in the FY 1985-86. In this connection before any conclusion, it is pertinent to mention here that the assessee and previous owners are well known businessman of the town since very long and having the services of various CAs/ lawyer. The cost for which indexation claimed in AY 2006-07 from 1996-97 after consulting with them. The plea of the assessee that the assessee wrongly claimed indexation from 1996-97 rather it would have been claimed it from F.Y. 1985-86 is not correct. In fact the assessee booked the cost of land and constructed as indexed value in the FY 1996-97 in which the property was inherited by the assessee only. Thus in my view the assessee has correctly taken the index cost of the building in the FY 1996-97 at Rs. 23,45,290/- and the AO while passing the original order taking the correct index cost of building at Rs. 38,21,669/- in the year of sale i.e. 2005-06 relevant for assessment year. Therefore, in absence of any documentary evidence produced by the assessee, I am inclined to determine the cost of land and building as index cost claimed in FY 1996-97 at Rs. 23,45,290/- (treating the cost of land and building in 1985-86 at Rs. 10,22,700/- being reversed index value of the same) and taken by the AO at Rs. 38,21,669/- in the year of sale i.e. 2005-06 relevant for assessment year."

4. On appeal, the Id. CIT(A) has confirmed the finding of the Assessing Officer and the relevant finding of the Id. CIT(A) are as under:-

"2.2 I have gone through the assessment order, statement of facts, grounds of appeal and written submission carefully. It is seen that the issue of ownership of the property sold was restored by the ITAT to the file of AO, as the appellant had not filed copy of the "will" dated 26.09.1996 before the ITAT. The AO was specifically directed by the ITAT to decide the issue in terms of the "will" related to the property. As the appellant either before the AO or during the course of appellate proceedings has failed to produce the copy of the "will" dated 26.09.1996, therefore, I find no justification for interfering with the assessment completed by the AO. As far as indexation to the cost of acquisition is concerned, the appellant has not furnished, either before the AO or during the course of appellate proceedings any evidence to show that the property was constructed in the year 1985-86. Even the appellant himself had claimed the indexation from the F.Y. 1996-97 in the return of income filed by him. Therefore, the action of the AO allowing indexation from the F.Y 1996-97 is held to be valid and in accordance with the provisions of law."

5. Now the assessee through her legal heir is in appeal before us and has raised the following two grounds of appeal:-

"That the Id. CIT(A) Ajmer has erred in law and facts in dismissing the appeal against the order of Id. AO (in case remanded by ITAT, Jaipur – ITA No. 94/JP/2014 and MA No. 178/JP/2016 dated 08.03.2017)

1. *Ground 1 : That the Id. CIT(A) Ajmer has erred in holding the deceased Assessee as 100% owner of the transferred property despite:-*
 - *PROBATE Order which mentions that the same was granted in favour of the Assessee on behalf of self and lunatic brother (Sh. LAXMAN SINGH BHATI), and.*

- *Page No. 1 of the Sale Deed clearly states that it has been sold on behalf of self (Assessee) and as a guardian of mentally retarded brother (Sh. Laxman Singh Bhati)*

2. Ground 2 : That the Id. CIT(A) Ajmer has erred in confirming the order of Id. AO in disregard to the instructions of ITAT by arbitrary changing and computing cost of acquisition at Rs. 10,22,700/- despite the facts.

- *Erstwhile A.O had accepted the cost of acquisition at Rs. 23,45,290/-*
- *Approved Valuer's Report on record (Computing new cost of construction as on 01.04.1986 at Rs. 25,25,000/-)."*

6. During the course of hearing, the Id. AR submitted that the Id. CIT(A) has erred in upholding the order of the AO which is clearly in disregard to the remand by the Tribunal. Regarding ground no. 1, it was submitted that the assessee was Joint (50%) owner of the sold property and this fact is verifiable from PROBATE on record and the assessee's heir's inability to produce copy of Will of the deceased Late Shri Ram Singh Bhati should be ignored in light of humanitarian considerations. Regarding claim of indexation, it was submitted by the Id AR that the Assessing Officer accepted the contention of the assessee that he is entitled to get indexation from the F.Ys 1985-86 when the previous owner Late Shri Ram Singh Bhati, acquired the impugned property. In support of the cost of acquisition, the Id. AO as well as Id. CIT(A) were provided with the copies of the capital accounts and balance-sheet of the assessee from F.Y 1992-93 to F.Y. 1996-97 to evidence the cost of the inherited asset as per books at Rs. 23,45,290/-. To substantiate the claimed cost of acquisition, valuation report of approved Valuer was submitted wherein the Valuation as on 01.04.1986 was determined at Rs. 25,25,000/- and approved Valuer Sh. Dharmendra Jain also testified under section 131 before the Assessing officer and he confirmed the valuation of Rs. 25,25,000/-. It was further submitted

that the ascertainment of cost of construction was not subject matter of Remand by the Tribunal. The AO has himself given a finding that "Thus following the directions of the ITAT, the assessee is entitled to get indexation, i.e. from the year 1985-86 when the previous owner Late Shri Ram Singh Bhati, acquired it". The AO fixed the indexed cost allowed to appellant at Rs. 38,21,669/- (worked by erstwhile A.O order dated 29.12.2009), unjudicially and arbitrarily estimated the cost of acquisition at Rs. 10,22,700/- (instead of settled cost of acquisition at Rs. 23,45,290/- accepted in 143(3) dated 29.12.09) without any factual basis. In a way, the Id. AO and Id. CIT(A) although accepting the benefit of indexation to be allowed from FY 1985-86 (indexed factor 497/133 instead of 497/305), arbitrarily reworked COA from the indexed COA of Rs. 38,62,669/- (worked as per Index Factor of 497/305). It was further submitted that the assessee and his wife both have expired and the married daughter and son should not be expected to adduce evidence of cost of construction of Property in F.Y 85-86. At the same time, the undernoted evidences on record should suffice in support of cost of construction:

- Mention in Sale Deed
- Entries in Final Accounts of deceased
- Valuation Report of Approved Valuer
- Testimony of Approved Valuer

Further, there is no cause to disturb the settled fact as regards cost of acquisition at Rs. 23,45,290/- by previous AO & subsequent orders.

7. The Id DR is heard who has vehemently argued the matter. Regarding first ground of appeal, the Id DR submitted that the assessee has failed to submit a copy of the 'Will' as so directed by the Tribunal and in absence of the same, there is no infirmity in the order of the AO and the Id CIT(A) confirming the same. Regarding claim of indexation, the Id DR submitted that valuation

report so submitted by the assessee has been rightly rejected by the AO for the details reasons given in the assessment order and in absence of any corroborative evidence, the AO has rightly determined the cost of acquisition and has allowed the indexation benefit to the assessee. It was accordingly submitted that there is no infirmity in the findings of the Id CIT(A) and his order should be confirmed.

8. We have heard the rival contentions and perused the material available on record. Shri Ram Singh, father of the assessee had purchased the impugned property in the year 1985-86 vide 11 purchase registries from the original owners. Thereafter, subsequent to death of Shri Ram Singh on 2.11.2012, in terms of grant of probate under Section 289 of Indian Succession Act by the order of District and Session Judge, Ajmer dated 30.05.2003, the assessee was granted the administration of the impugned property and other assets in his individual capacity and also as guardian of his mentally retarded brother Laxman Singh Bhati. A copy of the Will written by Shri Ram Singh has not been placed on record, however, going by the aforesaid probate order, the assessee was having half share in the impugned property in his own right and other half is also held by the assessee in capacity of legal guardian for his mentally retarded brother Laxman Singh Bhati. Thereafter, the assessee entered into a sale deed dated 9.9.2005 for the whole of the impugned property representing himself as well as guardian of his mentally retarded brother Laxman Singh Bhati. Apparently, the assessee was having full possession and control over the impugned property and there was no dispute from date of grant of probate till the time of entering into the sale agreement. Further, the assessee has collected the whole of the sale proceeds amounting to Rs 27 lacs and the deposited the same in his bank account. The assessee has not opened any separate bank account in capacity of guardian for mentally retarded brother Laxman Singh Bhati and has not even shared/parted with any money with his

brother. In the return of income filed on 30.10.2006, the assessee has disclosed capital gains on sale of the whole of the impugned property and the same has accordingly been brought to tax by the Assessing officer. In light of above undisputed facts, it needs to be examined whether the assessee can claim that he can be brought to tax only to an extent of half of his share in the impugned property and other half share of the property which was held and sold as guardian for his mentally retarded brother Laxman Singh Bhati cannot be brought to tax in his hands. In this regard, we refer to the provisions of section 160 which defines "representative assessee" in respect of income of a lunatic to mean the guardian or the manager who is entitled to receive or is in receipt of such income on behalf of such lunatic person. In the present case, the assessee satisfies the definition of representative assessee as he has been appointed as guardian of his mentally retarded (lunatic) brother, has acted on his behalf while executing the sale deed on his behalf and thereafter, has received the sale consideration on his behalf for his share in the property. Section 160 further provides that every representative assessee shall be deemed to be an assessee for the purposes of this Act. All obligations, duties, responsibilities and liabilities which lie in respect of an assessee will lie in respect of representative assessee as explained further in Section 161 which reads as under:

"161. (1) Every representative assessee, as regards the income in respect of which he is a representative assessee, shall be subject to the same duties, responsibilities and liabilities as if the income were income received by or accruing to or in favour of him beneficially, and shall be liable to assessment in his own name in respect of that income; but any such assessment shall be deemed to be made upon him in his representative capacity only, and the tax shall, subject to the other provisions contained in this Chapter, be levied upon and recovered from

him in like manner and to the same extent as it would be leviable upon and recoverable from the person represented by him.

(1A) Notwithstanding anything contained in sub-section (1), where any income in respect of which the person mentioned in clause (iv) of sub-section (1) of [section 160](#) is liable as representative assessee consists of, or includes, profits and gains of business, tax shall be charged on the whole of the income in respect of which such person is so liable at the maximum marginal rate :

Provided *that the provisions of this sub-section shall not apply where such profits and gains are receivable under a trust declared by any person by will exclusively for the benefit of any relative dependent on him for support and maintenance, and such trust is the only trust so declared by him.*

(2) Where any person is, in respect of any income, assessable under this Chapter in the capacity of a representative assessee, he shall not, in respect of that income, be assessed under any other provision of this Act."

9. In the present case, the assessee by submitting his return of income where he has disclosed the whole of the sale consideration and offered the same for capital gains tax has effectively and in substance complied with the requirements of section 160(2) of the Act. In other words, the assessee has disclosed his half share in the impugned property and another half in capacity of representative assessee for his brother and the assessment has been completed in name of the assessee only but at the same time, such assessment shall be deemed to be made upon him in his individual capacity as well as in representative capacity. Further, in terms of section 162, every representative assessee who, as such, pays any sum under this Act, shall be entitled to recover the sum so paid from the person on whose behalf it is paid, or to retain out of any moneys that may be in his possession or may come to him in his

representative capacity, an amount equal to the sum so paid. In the present case, the assessee is in possession of the whole of the sale consideration received on behalf of his brother and therefore, the tax liability arising in respect of his share of profits can be adjusted from the amount so retained by the assessee. In light of above discussions, we are of the considered view that the assessee cannot claim that he can be brought to tax only to an extent of half of his share in the impugned property and other half share of the property which was held and sold as guardian for his mentally retarded brother Laxman Singh Bhati cannot be brought to tax in his hands. In our view, the Assessing officer has rightly brought the whole of the sale consideration in respect of sale of the impugned property in the hands of the assessee in his individual capacity to the extent of his half share and in capacity of representative assessee for his brother Laxman Singh Bhati in respect of balance half share as the assessee has been appointed as guardian of his mentally retarded (lunatic) brother, has acted on his behalf while executing the sale deed and thereafter, has received the sale consideration on his behalf for his share in the property as well. In the result, the ground no. 1 of the assessee's appeal is dismissed.

10. Now coming to second ground of appeal relating to claim of cost of acquisition, the Coordinate Bench has directed that "The Assessing Officer is further directed to consider the claim of indexation of the assessee as per law." The said directions were issued in context of assessee's original ground of appeal that since the assessee has inherited the impugned property from his late father Shri Ram Singh, the indexation benefit on cost of acquisition should be allowed from the year in which his late father has purchased and constructed the property and not from the year in which the assessee inherited the property. The said directions cannot be read and understood only in the limited context of determining the indexing factor for the year in which

previous owner purchased/constructed the property. However, the said directions have to be read and understood to determine the cost of acquisition/construction by the previous owner and then determining the relevant indexing factor relative to year of purchase/construction.

11. In the return of income, the assessee has shown indexed cost of acquisition at Rs 38,21,669 (F.Y 1996-97 - $23,45,290/305*497$) and in the original assessment order passed u/s 148 r/w 143(3), we find that there is no discussion regarding such cost of acquisition and the same has been accepted as reflected and claimed by the assessee in his return of income. It is assessee's contention that he had by mistake taken indexation factor for financial year 1996-97 instead of financial year 1985-86 and the same should be allowed to be rectified. And as far as cost of acquisition is concerned, there was no dispute and there is no basis for the AO to challenge the same in the set-aside proceedings. In our view, it is no doubt true that in the original proceedings, the AO has not disputed the cost of acquisition but once the assessee took a specific ground before the Co-ordinate Bench and the latter directed the AO to consider the claim of indexation as per law, the issue is wide open before the AO to determine the cost of acquisition in the hands of the previous owner and thereafter applying the relevant indexation factor.

12. Now, in terms of cost of acquisition in hands of the previous owner, the assessee has submitted that the previous owner late Shri Ram Singh Bhati has acquired the impugned property through 11 purchase registries in financial year 1985-86 for Rs 1,32,000. The same has been accepted by the Assessing officer in the set-aside proceedings and there is thus no dispute in this regard and the assessee is thus eligible for indexed cost of acquisition by applying indexation factor for financial year 1985-86 on such cost of acquisition.

13. In terms of cost of construction is concerned, the assessee has submitted an approved valuer's report who has determined the cost of construction as on 1.4.1986 at Rs 25,25,000. During the course of assessment proceedings, the statement of approved valuer was recorded and thereafter, the Assessing officer has rejected the said valuation report as a self-serving document. In our view, it would have been more appropriate that once the assessee has furnished a copy of the valuation report, the Assessing officer, not being a technical proficient person in the field of valuation, should have referred the matter to the DVO and sought the latter's report. However, the Assessing officer has decided to examine the report by himself and has even called the approved valuer and his statement was also recorded. Given that the matter pertains to A.Y 2006-07 and this is the second round of appellate proceedings and that too, represented by the legal heir of the assessee, we believe that no useful purpose would be served in remanding the matter back to the AO and to give a fresh innings to both the parties besides involvement of additional time and cost. In the peculiar facts and circumstances of the present case, we therefore deem it appropriate to refer to objections raised by the Assessing officer with regard to valuation report so submitted by the assessee and the assessee's submissions in this regard.

14. First major objection of the Assessing officer relates to constructed area of the property which is constructed by the previous owner late Shri Ram Singh from whom the assessee inherited the property along with his brother. As per Assessing officer, the approved valuer has taken the constructed area as 11290 sq. fts whereas the fact as apparent from the sale deed is that 1625 sq.ft was already constructed 80-85 years back when the previous owner late Shri Ram Singh acquired the property in financial year 1985-86. We find merit in the objections so raised by the Assessing officer as the same is very much apparent from the valuation report and the sale deed and to this extent, the valuation of

the constructed property needs to be reduced and brought down to constructed area which is actually built by the previous owner late Shri Ram Singh subsequent to year of acquisition in financial year 1985-86. Second major objection of the Assessing officer relates to year of construction. In this regard, the case of the Assessing officer is that the approved valuer has just gone by the statement of the legal heir and her Chartered Accountant and has determined the year of construction as 1985-86. Per contra, the assessee has submitted that in the sale deed, it is clearly mentioned that there was construction of 9665 sq ft by late Shri Ram Singh, the previous owner 18 years ago and therefore, once the sale deed has been accepted as an evidence of sale of the impugned property, the averments mentioned therein needs to be accepted in totality and not in piecemeal. We find merit in the contention of the Id AR that once the sale deed has been accepted and taken as a basis for bringing to tax the sale of the impugned property, the averments made therein need to be accepted unless and until there are any contrary evidence brought on record. In absence of anything contrary on record, the year of construction therefore has to be taken as financial year 1985-86 and cost inflation index should be taken accordingly while determining the indexed cost of acquisition. Besides, we donot find any major objections raised by the Assessing officer. In light of above discussions, the valuation report so submitted by the assessee is accepted subject to exclusion of cost of construction relating to 1625 sq. ft which was constructed prior to and before the acquisition of the impugned property by the previous owner. The matter is accordingly set-aside to the file of the Assessing officer to recompute the cost of acquisition and determine the indexed cost of acquisition by applying the indexation factor for financial year 1985-86. In the result, the ground of appeal is partly allowed.

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

Order pronounced in the Open Court on 11/02/2019.

Sd/-
(विजय पाल राव)
(Vijay Pal Rao)
न्यायिक सदस्य / Judicial Member

Sd/-
(विक्रम सिंह यादव)
(Vikram Singh Yadav)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 11/02/2019

*Ganesh Kr.

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

1. अपीलार्थी / The Appellant- Late Shri Dhan Singh Bhati, Ajmer
2. प्रत्यर्थी / The Respondent- CIT, Circle-1, Ajmer
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File {ITA No. 384/JP/2018}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar

