आयकर अपील य अ धकरण, अहमदाबाद ायपीठ

IN THE INCOME TAX APPELLATE TRIBUNAL,
'' D '' BENCH, AHMEDABAD

BEFORE SHRI RAJPAL YADAV JUDICIAL MEMBER
And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER

आयकर अपील सं./**ITA No. 289/AHD/2017**

नधारण वष/Asstt. Year: 2012-2013

The D.C.I.T, Circle-1(1)(1), Ahmedabad	Vs.	M/s Amjay Medimax(India) Pvt. Ltd. 4th Floor, Max House, Opp. Karnavati Hospital, Ellisbridge, Ahmedabad-380 006 PAN : AABCA8241R

(Applicant)		**(Respondent)**

Revenue by :	Shri Rajesh Meena, Sr. DR
Assessee by :	Shri Aseem Thakkar, A.R.

सुनवाई क तारख/**Date of Hearing : 22/01/2019**
घोषणा क तारख **/Date of Pronouncement: 04/03/2019**

आदेश/O R D E R

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals)-1, Ahmedabad, vide appeal no.CIT(A)-1/DCIT, Cir-1(1)(1)/161/2015-16 dated 24/11/2016 arising in the matter of assessment order passed under s. 143(3) of the Income Tax Act, 1961 (here-in-after referred to as "the Act") dated 02/03/2015 relevant to Assessment Year 2012-13.

2. The Revenue has raised the following grounds of appeal:

1. *That the Ld.CIT(A) erred in law and on facts in deleting the addition of Rs.4,52,945/- made u/s.36(1)(iii) of the I.T. Act on account of disallowance of interest expenses.*

2. *That the Ld.CIT(A) erred in law and on facts in deleting the addition of Rs.48,19,526/- made on account of disallowance u/s.14A r.w.r 8D of the Act.*

3. *That the Ld.CIT(A) erred in law and on facts in deleting the addition of Rs.1,38,752/- made on account of disallowance of prior period expenses.*

4. *That the Ld.CIT(A) erred in law and on facts in deleting the addition of Rs.21,12,302/- made u/s.41(1) of the Act being cessation of liabilities.*

3. The first ground of appeal raised by the Revenue is that the ld. CIT-A erred in deleting the addition made by the AO on account of interest in respect of capital WIP.

4. During assessment proceeding, the AO found that the assessee had shown Rs. 37,74,543/- as capital work in progress (for short CWIP) but corresponding interest cost was not attributed to such CWIP. Accordingly, a clarification was sought from the assessee.

4.1 In response, the assessee submitted that machinery is kept ready for use and hence need not to capitalize.

4.2 However, the ld. AO disregarded the contention of the assessee by observing that the assessee company did not produce any material on record showing the CWIP whether any interest element was involved therein.

4.3 AO in support of his contention also relied on Punjab & Haryana High court in case of Power drugs ltd. Vs. CIT (201 Taxmann 194) and ITAT Calcutta bench B in case of Cellica developers Pvt. Ltd. Vs. DCIT.

Accordingly, AO made the disallowance of Rs. 4,52,945/- u/s 36(1)(iii) and added to the total income of the assessee.

5. Aggrieved assessee preferred an appeal to the ld. CIT-A and submitted that depreciation had been claimed only on assets appearing in column-A of Note 9 of the audit report and capital WIP whereas AO made the addition on assets appearing in the Clause-B of note-9. Therefore, the AO erred in holding that assessee has claimed depreciation on capital WIP.

5.1 Assessee also submitted that case laws relied upon by AO are also not applicable to the present facts of the case since as in both the cases the issue was for the capitalization of expenses before the assets put to use. Since assessee did not claim any expenses no question of any addition arises.

6. The ld. CIT-A after considering the submission of the assessee deleted the addition made by AO by observing as under:

> ó3.3. I *have gone through the assessment order, submission of the appellant before A.O. and before me in Appellate proceedings. The A.O. has made disallowance of interest of Rs. 4,52,945/- as claimed by appellant company in balance sheet on the ground that the assessee company has shown capital work in progress amounting to Rs.37,74,543/-. Further, the appellant company has not produced any material on record to show the basis of working of capitalization of interest in respect of capital work in progress. Further the A.O. has relied upon the decision of Hon'ble Punjab & Haryana High Court in the case Power Drugs Ltd. vs. CIT Taxmann 194(2011). The A.O. has disallowed the interest of Rs. 4,52,945/- as per the section 36(1) of the Act and added back to the total income.*

On the other hand appellant has argued that the copy of the computation of income for the year reveals that since no such expenses have been claimed with regards the capital work in progress, the question of making any disallowance does not arise. Disallowance can be made only where the claim of deduction or allowance has been made where there is no such claim of any allowance, the question of making disallowance does not arise.

After going through the facts of the case and the submission submitted by the AR, it is seen that Clause-B of Note-9 of the fixed assets schedule of the audit accounts disclosed capital work in progress of Rs.37,74,543/- which is absolutely distinct and different from the additions made to the gross block in the Column- A of Note-9 comprising of tenable assets forming part of audited accounts. Therefore, the AO has completely misled himself in believing that the appellant has claimed depreciation on capital work in progress as disclosed in the audited accounts. The above comparison of both the tables reveals that no such depreciation has been claimed on capital work in progress of Rs.37,74,543/- as alleged. The decision which had been relied upon by the AO while making addition are therefore not applicable since both these decisions involved the capitalization of expenses prior to the assets having been put to use. In view of the above facts and discussion, the addition made by the A.O. cannot be sustained. The A. O. is directed to delete the same. ***The ground of the appellant is*** *allowed.''*

7. Aggrieved by the order of learned CIT (A) the Revenue is in appeal before us. Both the learned DR and the AR before us relied on the order of authorities below as favorable to them.

8. We have heard the rival contentions and perused the materials available on record. At the outset, we note that the own fund of the assessee exceeds the amount of capital work in progress. Therefore, a presumption can be drawn that there was no borrowed fund used in such capital work in progress. Accordingly, the question of utilization of borrowed fund in such capital work in progress does not arise. Accordingly, there cannot be any disallowance on account of interest expenses as made by the AO. In holding so, we find support and guidance from the judgment of Hon'ble Bombay High Court in the case of *Reliance Utilities and Power Ltd.* reported in 313 ITR 340 wherein it was held as under:-

> *"The principle therefore would be that if there are funds available both interest-free and overdraft and/or loans taken, then a presumption would arise that investments would be out of the interest-free fund generated or available with the company, if the interest-free funds were sufficient to meet the investments. In this case this presumption is established considering the finding of fact both by the CIT(A) and Tribunal".*

8.1 Similarly, we also rely on the judgment of the Hon'ble Bombay High Court in the case of *CIT vs. HDFC Bank Ltd* reported in 366 ITR 505 (Bom). The relevant extract of the order is reproduced below:-

> *"Where assessee's capital, profit reserves, surplus and current account deposits were higher than the investment in tax-free securities, it would have to be presumed that investment made by the Assessee would be out of the interest-free funds available with Assessee and no disallowance was warranted u/s 14A."*

8.2 Similarly, we also find support from the judgment of Hon'ble Gujarat High Court in the case of UTI Bank Ltd. reported in 32 Taxmann.com 370 where the headnote reads as under :

> *"If there are sufficient interest free funds to meet tax free investments, they are presumed to be made from interest free funds and not loaned funds and no disallowance can be made under section 14A".*

In view of the above proposition, we hold that no disallowance of interest expense claimed by the assessee can be made on account of impugned CWIP. Hence, we do not find any reason to interfere in the order of ld. CIT-A. Accordingly, the AO is directed to delete the addition made by him. Thus the ground of appeal of the Revenue is dismissed.

9. The second ground of appeal raised by the Revenue is regarding deleting the addition of Rs.48,19,526/- made on account of disallowance u/s.14A r.w.r 8D of the Act.

10. AO found that assessee has shown investment in securities at Rs. 14,23,47,500/- as at 31/03/2011 and 31/03/2012 but did not make any disallowance u/s 14A r.w. Rule 8D of the Income Tax Rule.

10.1 On the question for the disallowance, the assessee submitted that it has not earned any exempt income nor claimed any exemption in respect of any income. Similarly, it has not incurred any expenditure nor claimed any expenditure in respect of any exempt income. Therefore, there is no need of invoking of the provision of section 14A of the ACT. The assessee also placed his reliance on Gujarat high court in case of Corrtech Energy Pvt. Ltd reported in 223 taxman 130 and contended that this decision is binding in the state of Gujarat.

10.2 Assessee also contended that it has own sufficient fund in the form of the share capital of Rs. 5.94 Crores and quasi-capital of Rs. 4.75 Crores as on 31/03/2011 & 31/03/2012.

10.3 However, AO disregarded the contention of the assessee by observing that it had taken a huge secured loan of Rs. 14,19,86,326/- and unsecured loan of Rs. 1,40,96,339/- on which it paid interest of Rs. 1,47,38,566/-. Assessee only contended that it has own sufficient fund but not demonstrated how these interest-free funds were used for making the investment.

10.4 AO also relied in support of his contention on the judgment of Bombay High Court in case of Godrej & Boyce Mfg. Co. Ltd vs. DCIT, Mumbai ITAT in case of ITO vs. Daga capital management (P) Ltd. (117 ITD 169) and circular No. 5/2014, dated 11/02/2014 issued by CBDT.

10.5 Accordingly, AO calculated the amount of Rs. 42,23,658/- under Rule 8D(2)(ii) and Rs. 5,95,868/- under Rule 8D(2)(iii) and disallowed the total of both amounting to Rs. 48,19,529/- u/s 14A r.w. Rule 8D and added to the total income of the assessee.

11. Aggrieved assessee preferred an appeal to ld. CIT-A, and submitted that AO has placed reliance on non-jurisdictional forums and not followed the judgment of jurisdictional High Court.

11.1 Further, there is no increase in the amount of investment of Rs. 14,23,47,500/- which is evident from the audited accounts. The balance in share capital and reserves are amounting to Rs. 16,80,36,134/- and in the earlier year it was at Rs. 14,25,68,977/- which are sufficient for making the investment.

12. The ld. CIT-A after considering the submission of assessee held that assessee had sufficient fund for making the investment and placed his reliance

on the judgment of Gujarat high court in case of Hitachi Home & life solutions (I) Ltd. (221 taxman 109.)

12.1 Ld. CIT-A also held that Jurisdictional High court in case of Corrtech energy Pvt. Limited (45 taxmann.com 116) on the identical issue held that no disallowance u/s 14A r.w. Rule 8D can be made when the assessee earns no exempt income.

12.2 Accordingly, ld. CIT-A relying on these cases deleted the addition made by the AO.

13. Aggrieved by the order of learned CIT (A) the Revenue is in appeal before us. Both the learned DR and the AR before us relied on the order of authorities below as favorable to them.

14. We have heard the rival contentions and perused the materials available on record. It is an undisputed fact that there is no exempt income earned by the assessee in the year under consideration in respect of the investment in shares as discussed above. Once it is on record that there is no dividend income/exempted income then the question of making the disallowance under section 14A does not arise in view of the judgment of Hon'ble Gujarat High Court in the case of Corrtech Energy (P) Ltd reported in 372 ITR 97 wherein it was held as under:

> ***"4.*** *Counsel for the Revenue submitted that the Assessing Officer as well as CIT(Appeals) had applied formula of rule 8D of the Income Tax Rules, since this case arose after the assessment year 2009-2010. Since in the present case, we are concerned with the assessment year 2009-2010, such formula was correctly applied by the Revenue. We however, notice that sub-section(1) of section 14A provides that for the purpose of computing total income under chapter IV of the Act, no deduction shall be allowed in respect*

of expenditure incurred by the assessee in relation to income which does not form part of the total income under the Act. In the present case, the tribunal has recorded the finding of fact that the assessee did not make any claim for exemption of any income from payment of tax. It was on this basis that the tribunal held that disallowance under section 14A of the Act could not be made."

In view of the above judgment, there is no ambiguity that there cannot be any disallowance under section 14A of the Act as made by the AO. Accordingly, we do not find any reason to disturb the finding of the learned CIT (A). Thus the AO is directed to delete the addition made by him. Hence, the ground of appeal of the Revenue is dismissed.

15. The third ground of appeal raised by Revenue in deleting the addition of Rs.1,38,752/- made on account of disallowance of prior period expenses.

16. The AO during the year under consideration noted that the assessee has claimed prior period expenses of Rs. 1,38,752/- only. On a question, the assessee submitted that the bills were received during the year under consideration. Hence these expenses were claimed in this year only.

16.1 However, AO disregarded the contention of the assessee and held that expenses related to earlier years are not allowed as no corresponding income has been offered. Further, no copy of bills and invoices has been submitted as contended by him. Accordingly, AO disallowed the prior period expenses of Rs. 1,38,572/- and added to the total income of the assessee.

17. Aggrieved assessee preferred an appeal to ld. CIT-A and submitted that liability for making the payment crystallized on the receipt of such invoice/bills. According to as per the mercantile system of accounting, a

deduction would be granted in the year in which such liability arose or accrued. Further, since assessee company is paying the tax in both the assessment year at Maximum Marginal Rate, therefore, there no loss to the Revenue as well as no distortion of profit.

17.1 Assessee in support of his claim also relied on the judgment of CIT vs. Indian petrochemicals corporation Ltd (74 taxmann.com 163) and in case of CIT vs. Bilahari Investment (P) Ltd (299 ITR SC)

18. The ld. CIT-A after considering the submission of the assessee deleted the addition made by the AO by observing that since AO has not doubted the genuineness of the expenditure it can be allowed in said assessment year as such exercise is tax neutral.

19. Aggrieved by the order of learned CIT (A) the Revenue is in appeal before us. Both the learned DR and the AR before us relied on the order of authorities below as favorable to them.

20. We have heard the rival contentions and perused the materials available on record. Regarding the prior period expenses claimed by the assessee we note that the genuineness of such expenses has not been doubted. Therefore, we can presume that the impugned prior period expenses were incurred in connection with the business of the assessee under section 37(1) of the Act.

20.1 The sole basis of the disallowances is that these expenses are pertaining to the period of earlier years. Therefore, the same was disallowed. However, we note that the assessee in the year under consideration and in the earlier years was paying the tax at the maximum marginal rate. As such there was no

loss to the Revenue as the assessee was very much entitled to the deduction of such expenses in the earlier year. Thus merely the assessee omitted to claim the expenses in the earlier year cannot be a ground for the disallowance for the year under consideration. In this regard we find support and guidance from the judgment of Hon'ble Gujarat High Court in the case of Indian petrochemicals corporation Ltd *(Supra)* wherein it was held as under:

> ***"2.3** Mr. Soparkar, learned Senior Counsel assisted by Mr. Amit K. Mathur and Mrs. Swati Soparkar, learned advocates for the assessee supported the impugned order and submitted that the issue involved in the present appeal is now squarely covered by a decision of the Apex Court in the case of CIT v. Excel Industries Ltd. [2013] 358 ITR 295/219 Taxman 379/38 taxmann.com 100 (SC).*
>
> ***2.4** The Apex Court in the case of Excel Industries Ltd. (supra) has held as under:*
>
> *"32. Thirdly, the real question concerning us is the year in which the assessee is required to pay tax. There is no dispute that in the subsequent accounting year, the assessee did make imports and did derive benefits under the advance licence and the duty entitlement pass book and paid tax thereon. Therefore, it is not as if the Revenue has been deprived of any tax. We are told that the rate of tax remained the same in the present assessment year as well as in the subsequent assessment year. Therefore, the dispute raised by the Revenue is entirely academic or at best may have a minor tax effect. There was, therefore, no need for the Revenue to continue with this litigation when it was quite clear that not only was it fruitless (on merits) but also that it may not have added anything much to the public coffers."*
>
> ***2.5** The Bombay High Court in the case of CIT v. Nagri Mills Co. Ltd.[1958] 33 ITR 681 has held as under:*
>
> *"3. We have often wondered why the Income-tax authorities, in a matter such as this where the deduction is obviously a permissible deduction under the Income-tax Act, raise disputes as to the year in which the deduction should be allowed. The question as to the year in which a deduction is allowable may be material when the rate of tax chargeable on the assessee in two different years is different; but in the case of income of a company, tax is attracted at a uniform rate, and whether the deduction in respect of bonus was granted in the assessment year 1952-53 or in the assessment year corresponding to the accounting year 1952, that is in the assessment year 1953-54, should be a matter of no consequence to the Department; and one*

should have thought that the Department would not fritter away its energies in fighting matters of this kind. But, obviously, judging from the references that come up to us every now and then, the Department appears to delight in raising points of this character which do not affect the taxability of the assessee or the tax that the Department is likely to collect from him whether in one year or the other.

4. The point raised for determination turns on the words used in section 10, sub-section (2), clause (x), which allows a deduction in respect of bonus and section 10(5). Now, in section 10(2)(x), what is allowable as a deduction is "any sum paid to an employee as bonus". By itself this contemplates actual payment; but section 10(5) defines the word "paid" which appears in sub-section (2) as meaning "actually paid or incurred according to the method of accounting upon the basis of which the profits or gains are computed under this section". Therefore, an actual payment is not necessary for the purpose of this deduction; it is sufficient if the liability to bonus is incurred according to the method of accounting upon the basis of which the profits or gains are computed. Now, considering that the profits or gains are computed on the mercantile basis, the amount of bonus for the year 1951 would properly be treated under the mercantile system as an expense for the year 1951. It appears to us to be a matter of little consequence that in point of fact no entry was made in the account of that year making a provision for the bonus, because obviously such an entry could only be made after the conclusion of that year when the profits of that year were known, and, therefore, the liability for a bonus, and it could have been made at any time. The absence of an entry, therefore, does not appear to us to affect the question of whether the assessee was entitled to a deduction in respect of this amount of Rs. 1,80,000. The position appears to us to be made clearer when one turns to the prescribed form of return in Part IV whereof an assessee is to give particulars of income from a business, profession or vocation. The particulars consist, in the first instance, of profit or loss as per profit and loss account; then there are several items which have to be added to the figure of profits or deducted from the figure of loss; and then follow several items which are to be deducted from the profits or added to the figure of losses. Amongst the items which are to be deducted, the last item is "any other allowable expense which has not been charged in arriving at the above figure of profits". It is under this head that the assessee claimed Rs. 1,80,000 as the return in this case was made after the conciliation board had fixed the amount of bonus. Obviously, this amount of Rs. 1,80,000 is an allowable expense. Obviously, again, it has not been charged in arriving at the figure of profits according to the profit and loss account. Therefore, it was an amount that could legitimately be shown as a deduction under this part of the statutory form of return, and the assessee were, in our opinion, entitled to have this deduction or allowance. There is no dispute, and there can be none, as to the reasonableness of the quantum which might have been

material if there had been no conciliation and an award in regard to the bonus. The only dispute relates to the year in which the amount should be allowed. In our opinion, the amount was rightly allowable in the assessment year 1952-53 and the Tribunal came to the correct conclusion."

3. *In the above view of the matter, no elaborate reasons are required to be given as the controversy already stands concluded. It is amply clear that the only dispute is with regard to the year in which the amount should be allowed. We agree with the view adopted by the Tribunal and accordingly the question raised is answered in favour of assessee and against the revenue. Tax Appeal No. 1773 of 2008 is accordingly dismissed.*

In view of the above we do not find any reason to disturb the finding of ld. CIT-A. Hence the ground of appeal of the Revenue is dismissed.

21. The fourth ground of appeal raised by Revenue is regarding the deletion of the addition of Rs. 21,12,302/- made u/s 41(1) of the Act being the cessation of liability.

22. Assessee has shown Rs. 21,12,302/- under the heading creditors consisting of 8 persons as on 31/0/2010, 31/03/2011 and on 31/03/2012. AO issued SCN to the assessee for making the disallowance under section 41(1) of the Act as payment till the date has not been made.

22.1 In response assessee submitted liability has not been ceased to exist and no benefit by way of cessation or remission in respect of any trading liability is obtained under the meaning of u/s 41(1). The assessee is still under the legal obligation to make the payment. Therefore, no presumption can be made for remission or cessation of liability.

22.2 The assessee in support of his contention also relied on the judgment of Hon'ble Gujarat high court in case of CIT vs. Bhogilal Ramjibhai Atara (222 Taxman 313).

22.3 However, AO disregarded the contention of the assessee and held that creditors had not been paid off even after three years. The facts of the case relied upon by the assessee is different. Moreover, it has not attained finality. AO also held that as per limitation act, 1963 current account liability ceased to exist if it is not paid within the three years. The creditors are also not traceable. Therefore, the question of making the payment towards trading liability does not arise. Accordingly, AO disallowed the amount of Rs. 21,12,302-/ u/s 41(1) and added to the total income of the assessee.

23. Aggrieved assessee preferred an appeal to the ld. CIT-A, where it submitted that AO only made the presumption that there was cessation or remission as the balance of parties was showing in the balance sheet from past three years whereas no actual cessation or remission has taken place. In support of his contention assessee also relied on Hon'ble Gujarat high court in case of Matruprasad Pnadey (377 ITR 363).

23.1 Assessee before the ld. CIT-A also submitted that in the case of CIT Vs. Silver cotton Mills Co. Ltd (254 ITR 728) it was held that addition could be made only in case of if there is remission on the part of creditors. In the present case, there is nothing on record shows that workers to whom Bonus was payable waived their right.

24. The ld. CIT-A after considering the submission of the assessee and relying on the judgment of Gujarat high court in case of CIT vs. Bhogilal

Ramjibhai Atara (Supra) and CIT vs. Nitin S Garg (208 taxman 16) deleted the addition made by the AO.

25. Aggrieved by the order learned CIT (A) the Revenue is in appeal before us. Both the learned DR and the AR before us relied on the order of authorities below as favorable to them.

26. We have heard the rival contentions and perused the materials available on record. It is settled law that the provisions of section 41(1) of the Act can be applied in respect of those liabilities which have ceased to exist in the books of accounts. From the preceding discussion, there was no dispute that these liabilities are very much appearing in the books of accounts of the assessee. Therefore, in our considered view, the provisions under section 41(1) of the Act cannot be applied to the instant case. Regarding this, we find support and guidance from the judgment of Hon'ble High Court of Gujarat in the case of Bhogilal Ramji Bhai Atara (supra) reported in 222 taxman 313 wherein it was held as under:

> ***8.*** *We are in agreement with the view of the Tribunal. Section 41(1) of the Act as discussed in the above three decisions would apply in a case where there has been remission or cessation of liability during the year under consideration subject to the conditions contained in the statute being fulfilled. Additionally, such cessation or remission has to be during the previous year relevant to the assessment year under consideration. In the present case, both elements are missing. There was nothing on record to suggest there was remission or cessation of liability that too during the previous year relevant to the assessment year 2007-08 which was the year under consideration. It is undoubtedly a curious case. Even the liability itself seems under serious doubt. The Assessing Officer undertook the exercise to verify the records of the so called creditors. Many of them were not found at all in the given address. Some of them stated that they had no dealing with the assessee. In one or two cases, the response was that they had no dealing with the assessee nor did they know him. Of course, these inquiries were made ex parte and in that view of the matter, the assessee would be allowed*

to contest such findings. Nevertheless, even if such facts were established through bi-parte inquiries, the liability as it stands perhaps holds that there was no cessation or remission of liability and that therefore, the amount in question cannot be added back as a deemed income under section 41(c) f the Act. This is one of the strange cases where even if the debt itself is found to be non-genuine from the very inception, at least in terms of section 41(1) of the Act there is no cure for it. Be that as it may, insofar as the orders of the Revenue authorities are concerned, the Tribunal not having made any error, this Tax Appeal is dismissed.

In view of the above, we do not want to disturb the finding of ld. CIT-A. Hence the ground of appeal of the Revenue is dismissed.

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

Order pronounced in the Court on 04/03/2019 at Ahmedabad.

-Sd-	**-Sd-**
(RAJPAL YADAV)	**(WASEEM AHMED)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

(True Copy)

Ahmedabad; Dated 04/03/2019

Manish

आदेश क□ □□त□ल□प □ेषित/Copy of the Order forwarded to :

1. अपीलाथ□ / The Appellant
2. □□यथ□ / The Respondent.
3. संब□धित आयकर आयु□त / Concerned CIT
4. आयकर आयु□त(अपील) / The CIT
5. □वभागीय □□त□नाध, आयकर अपीलाय अ□धकरण / DR, ITAT,
6. गाड□फाईल / Guard file.

आदेशानुसार/BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलाय अ□धकरण, अहमदाबाद / ITAT, Ahmedabad