IN THE INCOME TAX APPELLATE TRIBUNAL

"J" BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND

SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

IT(TP)A no.5630/Mum/2009
(Assessment Year : 2005–06)

Star India Pvt. Ltd.
Star House, Off Dr. E. Moses Road
Mumbai 400 011
PAN – AAACN1335Q ……. Appellant

v/s

Addl. Commissioner of Income Tax
Range–11(1)), Mumbai ……. Respondent

IT(TP)A no.6030/Mum/2009
(Assessment Year : 2005–06)

Asstt. Commissioner of Income Tax
Range–11(1)), Mumbai ……. Appellant

v/s

Star India Pvt. Ltd.
Star House, Off Dr. E. Moses Road
Mumbai 400 011
PAN – AAACN1335Q ……. Respondent

Assessee by : Shri Porus Kaka
Revenue by : Shri Sanjay Singh

Date of Hearing – 20.12.2018	Date of Order – 15.03.2019

O R D E R

PER SAKTIJIT DEY, J.M.

The aforesaid cross appeals arise out of order dated 5th August 2009, passed by the learned Commissioner (Appeals)–XXXII, Mumbai, for the assessment year 2005–06.

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Assessee's Appeal

2. Shri Porus Kaka, learned Sr. Counsel appearing for the assessee, at the outset, submitted that grounds no.1 and 2 are not to be pressed as, in the meanwhile, the assessee has been granted depreciation. Further, he submitted, due to smallness of disputed addition, the assessee has instructed him not to press ground no.3. Though, he submitted that in the earlier years the Tribunal has decided the issue in favour of the assessee. Considering the aforesaid submissions of the learned Sr. Counsel for the assessee, we dismiss grounds no.1, 2 and 3, as not pressed.

3. In ground no.4, the assessee has challenged the disallowance made of ₹ 45,02,500, under section 14A r/w rule 8D.

4. Brief facts are, during the assessment proceedings, the Assessing Officer noticing that in the relevant previous year the assessee has earned exempt income by way of dividend, whereas, it has debited

expenditure to the Profit & Loss Account including interest expenditure of ₹ 21,80,000, called upon the assessee to explain why disallowance of proportionate expenditure should not be made in accordance with rule 8D(2). Though, the assessee objected to the proposed disallowance, however, the Assessing Officer rejecting the objections of the assessee proceeded to compute disallowance by applying the provisions of rule 8D r/w section 14A of the Act for an amount of ₹ 58,94,863. The assessee challenged the aforesaid disallowance before the first appellate authority.

5. Learned Commissioner (Appeals) after considering the submissions of the assessee deleted the disallowance of interest expenditure of ₹ 13,92,363. Insofar as the other indirect expenditure is concerned, learned Commissioner (Appeals) did not accept assessee's contention that approximately an amount of ₹ 50,000, can be attributed towards earning exempt income of ₹ 11,07,268. He observed, the disallowance of other expenses has to be computed as per rule 8D. However, he observed, such disallowance has to be restricted to ₹ 45,02,500.

6. The learned Sr. Counsel for the assessee submitted, rule 8D of the rules having been introduced to the statute from 1st April 2008, is not applicable to the impugned assessment year. Therefore, computation of disallowance under rule 8D is invalid. He submitted,

the assessee itself has disallowed 5% of the dividend income earned which is reasonable keeping in view the fact that in similar nature of cases prior to introduction of rule 8D, the Tribunal has held that disallowance @ 1% or 2% of the exempt income is reasonable. In support, he relied upon the following decisions:–

i) *Thirumalai Chemicals Ltd. v/s DCIT, ITA no.2203/Mum./ 2007 & Ors., dated 29.12.2010; and*

ii) *M/s. Civil Engineers Enterprises Pvt. Ltd. v/s DCIT, ITA no.859–KOL–2010, dated 19.08.2010.*

7. The learned Departmental Representative, Shri Sanjay Singh, submitted, in assessee's own case for assessment year 2006–07 in ITA no.4818/Mum./2010, dated 1st April 2016, the Tribunal has restored the issue to the Assessing Officer. Thus, he submitted, the issue may be restored to the Assessing Officer for computing disallowance under section 14A of the Act.

8. We have considered rival submissions and perused material on record. It is evident, in the relevant previous year the assessee has earned exempt income of ₹ 11,07,268. Undisputedly, the Assessing Officer invoking rule 8D has disallowed an amount of ₹ 58,94,864. Whereas, learned Commissioner (Appeals) while deleting the disallowance of indirect interest expenditure has upheld the disallowance of other expenditure under rule 8D by restricting it to ₹ 45,02,500. Thus, it is patent and obvious that the very basis for

computation of disallowance under section 14A by the departmental authorities is invalid, as the provisions of rule 8D is applicable only from assessment year 2008–09 onwards. That being the case, the computation of disallowance under rule 8D is legally unsustainable. However, now we have to consider the reasonableness of the disallowance of expenditure made under section 14A of the Act by the assessee at ₹ 50,000. It is relevant to observe, while deciding identical issue in assessee's own case for assessment year 2006–07 in ITA no.4818/Mum./2010, dated 1st April 2016, though, the Tribunal has observed that provisions of rule 8D are not applicable, however, the Tribunal has restored the issue to the Assessing Officer for re–examination. Keeping in view the decision of the Tribunal in assessee's own case, we restore the issue to the file of the Assessing Officer to verify assessee's claim that in the facts of assessee's case, disallowance under section 14A of the Act can be reasonably be computed @ 5% of the exempt income earned during the year. The Assessing Officer must decide the issue after due opportunity of being heard to the assessee. Ground is allowed for statistical purposes.

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9. In ground no.1, the Department has challenged deletion of addition of ₹ 46,28,20,416, made by the Assessing Officer towards publicity expenses by the assessee.

10. As an off–shoot of the aforesaid ground, the Department has raised the following additional grounds:–

> *"i) On the facts and in the circumstances of the case and in law, the learned Commissioner (Appeals), Mumbai, erred in deleting the disallowance on account of advertisement and publicity expenses without considering that the said disallowance tantamount to addition on account of arm's length compensation receivable by the assessee from its foreign associated enterprise for the benefits accruing from these expenses and without appreciating that even though the benefit of advertisement and publicity services expenses had gone to the associated enterprise, the transaction had not been reflected in the Audit Report in Form no.3CEB.*
>
> *ii) The appellant prays that the Hon'ble Bench may be pleased to set aside the issue and restore the same to the file of the Assessing Officer for determining the said arm's length compensation receivable by the assessee from its associated enterprise, in accordance with principles laid down in Maruti Suzuki India Ltd. v/s ACIT, Transfer Pricing (328 ITR 210 (Del.)."*

11. At the outset, we proceed to decide ground no.1, while keeping aside for the time being the additional grounds raised by the Revenue.

12. Brief facts relating to the issue in ground no.1 are, in the course of assessment proceedings, the Assessing Officer on verifying the accounts of the assessee noticed that an amount of ₹ 58,41,53,467, has been debited by the assessee towards advertisement and publicity expenditure. He also observed that the aforesaid expenditure has not been made part of international transaction declared in form no.3CEB report, hence, were not part of the transfer pricing order. He also observed that disallowance of such expenditure has continued from

the preceding years. He observed, the assessee is an agent for procuring film and television software to be telecast on the channels owned by M/s. STAR, Hong Kong. He observed, the assessee receives 15% commission on the advertisements obtained by it for M/s. STAR, Hong Kong, apart from receiving revenue on distribution of STAR channels in India. He observed, the advertisement and publicity expenses incurred by the assessee help the channels to get wide publicity and improve their TRPs enabling better advertisement and distribution revenue for the principal. Whereas, the assessee gets only a percentage commission out of the advertisements obtained for the principal. Thus, he observed, the advertisement expenses incurred by the assessee gives benefit both to the principal M/s. STAR, Hong Kong, as well as the assessee. He observed, since the principal is an overseas resident, the benefit accruing to it is neither ascertainable nor properly taxable. Thus, he observed, the expenditure incurred by the assessee towards advertisement and publicity cannot be allowed fully. Referring to similar disallowance made by the Assessing Officer in assessment years 1997–98 to 1999–2000, the Assessing Officer ultimately concluded that only 15% out of the total expenditure incurred towards advertisement and publicity can be allowed as a deduction to the assessee. Accordingly, out of the total expenditure of ₹ 58,41,53,467, the Assessing Officer allowed an amount of ₹ 8,76,23,020, as wholly and exclusively incurred for the purpose of

assessee's business under section 37(1) of the Act and the balance amount of ₹ 49,65,30,447, was disallowed. The assessee challenged the aforesaid disallowance before the first appellate authority.

13. After considering the submissions of the assessee in the context of facts and material on record, learned Commissioner (Appeals) found that issue relating to identical disallowance made by the Assessing Officer in assessment years 1997–98, 1998–99 and 1999–2000, were decided in favour of the assessee by the Third Member of the Tribunal and the Hon'ble Jurisdictional High Court upheld such decision of the Tribunal. He also observed, in assessee's own case for assessment year 2000–01, 2001–02 and 2002–03, identical issue has been decided in favour of the assessee by the Tribunal. Further, he observed, identical issue arising in assessee's appeals for assessment year 2003–04 and 2004–05 was decided in favour of the assessee by the first appellate authority. Therefore, following the aforesaid decisions, he deleted the disallowance made by the Assessing Officer.

14. As regards the issue relating to the deletion of disallowance under section 37(1) of the Act is concerned, the learned Departmental Representative relied upon the observations of the Assessing Officer.

15. The learned Sr. Counsel for the assessee submitted, the assessee, in the relevant previous year has earned revenue from two

streams. Firstly, receiving commission as a marketing agent of the overseas AE and secondly, from distribution of channels of the AE in India. He submitted, as far as distribution of channel is concerned, the assessee does not earn any commission. He submitted, this dispute between the assessee and the Department cropped up for the first time in assessment year 1997–98 and the Assessing Officer made identical disallowance from advertisement and promotion expenditure in assessment years 1997–98 to 1999–2000. Ultimately, the Third Member decided the issue in favour of the assessee by deleting the disallowances made by the Assessing Officer. He submitted, against the order of the Tribunal for assessment years 1997–98 to 1999–2000, though, the Department preferred appeals before the Hon'ble High Court, however, the Hon'ble High Court upheld the decision of the Tribunal by dismissing the appeals filed by the Revenue. He submitted, in subsequent assessment years till A.Y. 2006–07, the Tribunal has decided the issue in favour of the assessee. In this context, he drew our attention to the orders passed by the Tribunal in different assessment years as well as the order of the Hon'ble High Court. Thus, he submitted, the issue stands covered in favour of the assessee.

16. Having considered rival submissions in the light of facts and material available on record, we find that the dispute relating to the assessee's claim of deduction for advertisement and publicity expenses

is a recurring dispute between the parties from assessment year 1997–98 onwards. In fact, the Assessing Officer himself has stated in the assessment order that while deciding assessee's appeals for assessment years 1997–98 to 1999–2000, there was difference of opinion between the Members of the Tribunal. While the Judicial Member decided the issue in favour of the assessee the Accountant Member upheld the disallowance made by the Assessing Officer. However, when the issue came up for consideration before the Third Member, he agreed with the Judicial member and the issue was ultimately decided in favour of the assessee. It is pertinent to mention, the aforesaid decision of the Tribunal in assessment year 1997–98 to 1999–2000 were challenged by the Department in appeal before the Hon'ble Jurisdictional High Court. While deciding the appeals of the Revenue in ITA no.165/2009, dated 24th March 2009, and ITAs no.282 and 283/2009, dated 8th April 2009, the Hon'ble Jurisdictional High Court upheld the decisions of the Tribunal by dismissing the appeals of the Revenue. Thereafter, from assessment years 2000–01 to 2004–05, the Tribunal has consistently decided the issue in favour of the assessee. In fact, in the latest order of the Tribunal for assessment year 2006–07, in ITAs no.4818 and 4675/Mum./2010, dated 1st April 2016, the Tribunal has decided the issue in favour of the assessee following its consistent view expressed in the preceding assessment years. Facts being identical, following the view expressed by the

Tribunal and the Hon'ble Jurisdictional High Court in the preceding assessment years, we uphold the decision of the learned Commissioner (Appeals) on the issue by dismissing the ground raised.

17. Having held so, now we proceed to deal with the additional grounds raised by the Revenue. While seeking the admission of the additional grounds, it is the contention of the learned Departmental Representative that it needs to be examined in arm's length perspective whether some benefit has accrued to the overseas AE due to the advertisement and publicity expenditure incurred by the assessee. Therefore, he submitted, let the issue raised in the additional grounds be restored to the Transfer Pricing Officer for examination as well as determination of arm's length price.

18. The learned Sr. Counsel for the assessee vehemently opposing admission of additional grounds submitted, this issue was never raised at any stage either in the course of assessment proceedings or before the Transfer Pricing Officer or even at the first appellate stage. He submitted, though the Assessing Officer was conscious about assessee’s claim that advertisement and publicity expenses are not part of international transaction, however, he never made a reference to the Transfer Pricing Officer to determine the arm's length price of advertisement and publicity expenses. He submitted, though section 92CA(2A) of the Act empowers the Transfer Pricing Officer to look into

any other international transaction not referred to by the Assessing Officer and determine its arm's length price, however, he did not chose to do so in respect of advertisement and publicity expenses. He submitted, section 92CA(2C) of the Act debars the Assessing Officer from re–opening an assessment for the purpose of transfer pricing adjustment in respect of proceedings which have been completed before 1st July 2012. He submitted, restoration of the issue raised in additional grounds to the Transfer Pricing Officer at this stage would amount to re–opening of assessment for making transfer pricing adjustment. He submitted, even at this stage also, the Department has not demonstrated that advertisement and publicity expenditure incurred by the assessee falls within the definition of international transaction. He submitted, the Transfer Pricing Officer has accepted the margin shown by the assessee from marketing agency stream as well as distribution stream to be at arm's length. Further, he submitted, while deciding Department's appeal for assessment year 2006–07, the Tribunal refused to entertain identical additional grounds raised by the department. Therefore, he submitted, the additional grounds raised by the Revenue should not be admitted.

19. We have considered rival submissions and perused material on record. It is an undisputed fact that the advertisement and publicity expenses of ₹ 58,41,53,467, were paid to the third parties in India.

The Assessing Officer himself has stated in the assessment order that advertisement and publicity expenditure was not part of assessee's Form no.3ECB report. He has also accepted that neither any reference was made to the Transfer Pricing Officer to determine the arm's length price of advertisement and publicity expenditure nor the Transfer Pricing Officer has proceeded to determine the arm's length price of such expenditure in the course of proceedings before him. Therefore, the advertisement and publicity expenditure from the very initial stage itself was never treated as part of international transaction. It is evident, the transfer pricing adjustment made by the Transfer Pricing Officer amounting to ₹ 20,94,22,353, in no way, was connected to the Revenue stream of the assessee. Pertinently, the aforesaid transfer pricing adjustment made by the Transfer Pricing Officer was ultimately deleted by learned Commissioner (Appeals) while deciding assessee's appeal. It is a fact on record that the aforesaid decision of the learned Commissioner (Appeals) has not been challenged by the Department. Therefore, the issues relating to Transfer Pricing adjustment have attained finality. That being the case, if at this stage the Department is permitted to rake up the issue relating to determination of arm's length price of advertisement and publicity expenses, as raised in additional grounds, it will virtually result in re–opening of the assessment which is prohibited under section 92CA(2C) of the Act. Moreover, the advertisement and publicity expenses whether is an

international transaction and it at all it is so, what should be the arm's length price of the transaction requires verification of primary facts which, as per Assessing Officer's own version, is neither available in Form no.3CEB report nor in the course of proceedings before the Transfer Pricing Officer. Therefore, in our considered opinion, the issues raised in additional grounds require verification / investigation into fresh facts which are not available on record. Further, we have noticed that identical additional grounds were raised by the Department before the Tribunal in the appeal filed in assessee's own case for assessment year 2006–07. However, while deciding the appeal of the Revenue in ITA no.4675/Mum./2010, dated 1st April 2016, the Tribunal dismissed the additional grounds raised by the Revenue. In view of the aforesaid, we decline to entertain/admit the additional grounds raised by the Revenue.

20. In ground no.2, the Revenue has challenged the deletion of addition made of ₹ 2,37,64,235, on account of commission income.

21. Brief facts are, during the assessment proceedings, the Assessing Officer observed that the assessee is eligible for advertisement commission @ 15% on the total advertisement revenue obtained by it for the principal. He observed, as per the terms of contract, revenue accrues to the assessee as and when the advertisements are telecast. He observed, the assessee has changed the method of accounting

from assessment year 1997–98 to show the commission income on receipt basis. Observing that in the preceding assessment years i.e., for the assessment years 1997–98 to 1999–2000, the Assessing Officer brought the commission income to tax on accrual basis, followed the same and made an addition of ₹ 2,37,64,235, to the income of the assessee. While deciding assessee's appeal on the issue, learned Commissioner (Appeals) found that subsequently, identical issue arising in assessee's own case in assessment years 1997–98 to 1999–2000 was decided in favour of the assessee by the Tribunal and the Hon'ble Jurisdictional High Court upheld such decision of the Tribunal. He further observed, in the subsequent assessment years also, the Tribunal decided the issue in favour of the assessee. Therefore, following the decision of the Tribunal and the Hon'ble Jurisdictional High Court, learned Commissioner (Appeals) deleted the addition.

22. The learned Departmental Representative, though, agreed that in the preceding assessment years the issue has been decided in favour of the assessee, however, he relied upon the observations of the Assessing Officer.

23. The learned Sr. Counsel for the assessee submitted, the issue has been consistently decided in favour of the assessee not only by the

Tribunal but by the Hon'ble Jurisdictional High Court also. Therefore, he submitted, there is no merit in the ground raised by the Revenue.

24. We have considered rival submissions and perused material on record. As could be seen from the facts on record and the observations made by the Assessing Officer himself, this is a recurring dispute between the parties from the assessment year 1997–98 onwards. In fact, as per the Assessing Officer's own observation, the Third Member of the Tribunal has decided the issue in favour of the assessee. Notably, the decision of the Tribunal in assessment years 1997–98 to 1999–2000 was challenged by the Department before the Hon'ble Jurisdictional High Court. However, Hon'ble Jurisdictional High Court dismissed the appeals filed Department, thereby, upholding the decision of the Tribunal. Thereafter, in successive assessment years i.e., assessment years 2000–01 to 2004–05, the Tribunal has decided the issue in favour of the assessee. In fact, while deciding Revenue's appeal for assessment year 2006–07 in ITA no.4675/Mum./2010, dated 1st April 2016, the Tribunal has decided the issue in favour of the assessee. Therefore, following the consistent view of the Tribunal in assessee's own case as referred to above, we uphold the decision of learned Commissioner (Appeals) by dismissing the ground raised.

25. In ground no.3, the Revenue has challenged the decision of learned Commissioner (Appeals) in allowing assessee's claim of depreciation on computer peripherals @ 60%.

26. While completing the assessment, the Assessing Officer disallowed assessee's claim of depreciation @ 60% on computer peripherals like printer, scanner, routers, switches, wireless, T–ports, etc., by treating them as normal plant and machinery and not part of computer. While deciding assessee's appeal, learned Commissioner (Appeals) followed his decision in assessee's own case for assessment year 2003–04 and 2004–05 and allowed depreciation @ 60% by treating the assets as computer peripherals.

27. We have considered rival submissions and perused material on record. Notably, while deciding identical issue in assessee's own case for assessment years 2003–04 and 2004–05, the Tribunal has upheld the decision of learned Commissioner (Appeals) in allowing assessee's claim of depreciation @ 60%. In fact, in the latest order of the Tribunal in assessee's own case for assessment year 2006–07 in ITA no.4675/Mum./2010, dated 1st April 2016, the Tribunal has upheld the decision of the learned Commissioner (Appeals) in allowing assessee's claim of depreciation @ 60%. Respectfully following the aforesaid decisions of the Tribunal in assessee's own case, we uphold the decision of the learned CIT(A) by dismissing the ground raised.

28. In ground no.4, the Revenue has challenged the deletion of addition made of ₹ 1,16,85,052, under section 68 of the Act.

29. Brief facts are, during the assessment proceedings, the Assessing Officer observed that while performing the functions as a distributor of STAR channels in India on behalf of the Principal, the assessee takes certain deposits from Cable Operators which, according to the assessee, are refundable. However, he observed, the assessee rarely refund the amount to any of the Cable Operators who have discontinued subscribing to STAR channel. After obtaining a list of the Cable Operators from whom deposits were received and calling upon the assessee to furnish necessary information, the Assessing Officer observed that, though, in majority of cases the assessee could furnish the names, addresses and PAN details of the cable operators, however, in case of 32 Cable Operators representing deposits of ₹ 1,16,85,052, the assessee could not furnish address and PAN details. Accordingly, he treated such deposits as unexplained cash credit under section 68 of the Act and added back to the income of the assessee. Aggrieved with such addition assessee filed appeal before the first appellate authority.

30. Learned Commissioner (Appeals) after considering the submissions of the assessee in the context of facts and material on record found that the assessee has furnished all relevant information

relating to the deposits received, such as, names, address of the Cable Operators etc. He also observed that the assessee has received such deposits against de–coder boxes provided to the Cable Operators to downlink the signal. He observed, the assessee has furnished ledger copies of the account of most of the Cable Operators which indicated that the deposits were received by cheque and they have been adjusted/refunded back to the Cable Operators in the subsequent period. On the basis of the aforesaid facts, learned Commissioner (Appeals) ultimately deleted addition made by the Assessing Officer.

31. The learned Departmental Representative submitted, without calling for a remand report from the Assessing Officer, learned Commissioner (Appeals) should not have deleted the addition made by the Assessing Officer. More so, when the assessee was unable to furnish the required details before the Assessing Officer.

32. The learned Sr. Counsel for the assessee submitted, the assessee while distributing channels on behalf of its principal, generally deals with Cable Operators. He submitted, against the de–coder/set–top boxes provided to the Cable Operators, the assessee keeps deposit which is refunded on receipt of set–top boxes. He submitted, out of the amount of ₹ 19 crore of deposits received from Cable Operators, the Assessing Officer has rejected ₹ 1.68 crore without affording any opportunity to the assessee to furnish the PAN details, etc. Therefore,

it cannot be said that the deletion made by learned Commissioner (Appeals) is improper. Further, he submitted, since the Department has not taken any specific ground relating to violation of rule 46A, it cannot say that learned Commissioner (Appeals) has not called for a remand report from the Assessing Officer. Without prejudice, learned Sr. Counsel submitted, no such addition has ever been made by the Assessing Officer subsequently.

33. We have considered rival submissions and perused material on record. Insofar as the primary facts are concerned, there is no dispute that while distributing television channels to the Cable Operators in India, the assessee provides de–coder/set–top boxes against which it receives certain deposits. As could be seen from the discussions made by the Assessing Officer, in a majority of cases the assessee had furnished the required details relating to the deposits and Cable Operators. However, the Assessing Officer has treated the deposits of ₹ 1.68 crore as unexplained cash credit on the ground that the assessee failed to furnish PAN details of such Cable Operators. However, it is evident, the first appellate authority has factually verified the claim of the assessee and has found that all the details relating to the Cable Operators who have made deposits with the assessee are available on record and have been duly reflected in the books of account of the assessee. Further, he has also recorded a

finding of fact that not only the deposits were received by cheque but subsequently they have been adjusted/refunded back to the Cable Operators. Learned Departmental Representative has not controverted the aforesaid factual finding except submitting that learned Commissioner (Appeals) should have called for a remand report from the Assessing Officer on the submissions made by the assessee. In our view, when learned Commissioner (Appeals) after verifying the facts brought on record has found that the deposits were received from Cable Operators and the aforesaid factual finding remains uncontroverted, there is no reason to interfere with the decision of learned Commissioner (Appeals). Accordingly, upholding the decision of learned Commissioner (Appeals), we dismiss the ground raised by the Revenue.

34. In the result, Revenue's appeal is dismissed.

35. To sum up, assessee's appeal is partly allowed for statistical purposes and Revenue's appeal is dismissed.

Order pronounced in the open Court on 15.03.2019

Sd/-	**Sd/-**
MANOJ KUMAR AGGARWAL	**SAKTIJIT DEY**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

MUMBAI, DATED: 15.03.2019

<u>Copy of the order forwarded to</u>:

(1) The Assessee;

(2) The Revenue;

(3) The CIT(A);

(4) The CIT, Mumbai City concerned;

(5) The DR, ITAT, Mumbai;

(6) Guard file.

True Copy
By Order

Pradeep J. Chowdhury
Sr. Private Secretary

(Sr. Private Secretary)
ITAT, Mumbai