

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ “बी”, चण्डीगढ़

IN THE INCOME TAX APPELLATE TRIBUNAL,  
CHANDIGARH BENCH ‘B’, CHANDIGARH

श्री संजय गर्ग, न्यायकि सदस्य एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य

BEFORE: SHRI SANJAY GARG, JUDICIAL MEMBER  
AND SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No.798/Chd/2017

निर्धारण वर्ष / Assessment Year : 2012-13

SECL Industries Limited, # 21605, Street No.6/1A, Power House Road, Bathinda.	बनाम	The D.C.I.T., Central Circle-III, Ludhiana.
स्थायी लेखा सं./PAN NO: AALCS6651H		

निर्धारिती की ओर से/Assessee by: Shri Sudhir Sehgal, Adv.

राजस्व की ओर से/ Revenue by : Smt.Mona Mohanti, CIT DR

सुनवाई की तारीख/Date of Hearing : 18.02.2019

उदघोषणा की तारीख/Date of Pronouncement: 29.03.2019

### **आदेश/ORDER**

#### **Per Annapurna Gupta, Accountant Member**

The present appeal has been filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-5, Ludhiana (in short ‘CIT(A)’ dated 17.3.2017 passed u/s 250(6) of the Income Tax Act, 1961 (hereinafter referred to as ‘Act’).

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

- “1. That the Ld. CIT(A), Bathinda erred on facts and law in confirming the addition of Rs.2,96,00,000/- made by the AO vide order u/s 143(3) dated 16.03.2015.
2. That the Ld. CIT(A), Bathinda erred on facts and law in confirming the action of the AO of making an

*addition of Rs.2,96,00,000/- u/s 68 of the Income Tax Act, 1961 on account of share capital/premium received by the assessee. The explanation submitted during the course of assessment as well as appellate proceedings has been rejected without rebutting the same.*

3. *Notwithstanding the above grounds of appeal, the Ld. CIT(A), Bathinda has erred on facts and law in confirming the action of the AO of making an addition of Rs.2,96,00,000/- u/s 68 of the Income Tax Act, 1961 on account of share capital/premium received by the assessee while rejecting the contention of the assessee that the Proviso to section 68, putting the onus on the person in whose name credit is recorded in the books of the assessee company to offer an explanation about the nature and source of sum so credited, was brought on the statute w.e.f A.Y. 2013-14 but the case of the assessee company related to A.Y. 2012-13. Hence the provisions of the amended section 68 did not apply to the case of the assessee company and, thus, the CIT (A) has ignored the binding judgment of Hon'ble Supreme in the case of Roshan Di Hatti as reported in 107 ITR 938.*
4. *That the Appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed off."*

3. The sole issue in the present appeal relates to addition made of share capital introduced in the assessee company during the year amounting to Rs.296 lacs, on account of the same remaining unexplained.

4. Brief facts relating to the case are that the assessee is a private limited company engaged in the business of works contractor. During assessment proceedings, on examination of the accounts of the assessee, it was noticed by the Assessing Officer (A.O.) that the assessee has issued 29600 shares of Rs.10/- each at a premium of Rs.990/- each and received huge amount, i.e Rs.2,96,000/- as share application money and

Rs.2,96,00,000/- as share premium money from the following companies:

Sr. No	Name	Address	No. of shares	Nominal value of shares	Total value of shares (including premium)
1.	Skyhigh Buildtech Pvt. Ltd.	119, MJ Shopping Centre, 3, Veer Savarkar Block, Shakarpur, Delhi-92	10750	107500	10750000
2.	Anubhav Buildmart Private Limited	DA/4, 106, Dua Business Centre, Main Vikas Marg, Shakarpur, Delhi-92	2000	20000	2000000
3.	Greenvalue Agrofarms Pvt. Ltd.	119, MJ Shopping Centre, 3, Veer Savarkar Block, Shakarpur, Delhi-92	8300	83000	8300000
4.	Ankay Associates Private Limited	106, Dua Business Centre, Above Malhotra Jewellers, Main Vikas Marg, Shakarpur, Delhi-92	1800	18000	1800000
5.	Vishal Digital Studio & Color Lab Pvt. Ltd.	A-22, Ground Floor Guru Nanak Pura, Laxmi Nagar, Delhi-92	3000	30000	3000000
6.	Jyoti International	Rz-122, Shahdara Extension, Delhi-1 10022	1000	10000	1000000
7.	Gopalan Agro Farms Private Limited	C-17, Guru Nanakpura, Opposite Scope Tower, Laxmi Nagar, Delhi-92	1000	10000	1000000
8.	Samman Trading Private Limited	107/77A, Lane No.78, East Azad Nagar, Krishna Nagar, Delhi-92	1750	17500	1750000
		Total	29600	296000	29600000

5. The assessee was asked to explain the genuineness of these receipts. Further notices u/s 133(6) of the Income Tax Act, 1961 were issued to these companies asking them to confirm the investments made and to file documents alongwith information about their tax assessment, PAN and address of Assessing Officer with whom the returns had been filed and copy of the income tax acknowledgement for the A.Y.2012-13, Copies of Computation of income, Profit & Loss Account & Balance Sheet as on 31.03.2012, Copies of Bank Statement and account number for relevant period (01.03.2011 to

30.04.2012) with narration of credit entries exceeding Rs.20,000/-, in order to verify their identity, creditworthiness and genuineness of the transaction. From the replies received, the A.O. found that the creditworthiness of the investing companies, for making such huge investments, had not been established since out of the eight companies, four i.e. at S.No.1,2,4 &6 had neither filed their bank statements nor their profit and loss account, while the balance four company had not filed their bank statement and their Profit and loss account was found to reflect meager profits ,not sufficient for making such huge investment in the assessee company. He therefore held that in the absence of the bank accounts of the investing companies, the genuineness of the investments in shares at premium was not proved, as the credits appearing in the bank, from where the money had come, remained unexamined. The assessee was therefore asked to produce the Directors of these companies to verify the identity, genuineness and creditworthiness of the investors. But the assessee failed to produce any of the Directors of the investing companies. It was however submitted by the assessee that the identity, genuineness and creditworthiness of the companies stood proved as the transactions had been made through banking channel and the account number/name of the bank had been furnished alongwith details of the investing companies, their nature of business, their Copy of ITR, profit & loss account and balance sheet,

and also that no buy-back of shares had been made. It was contended that the director of the company's could not be produced at such a short notice as they were busy in business of the company being the end of the financial year. The reply of the assessee was considered but found unacceptable by the A.O. As per the A.O. even the well reputed companies, at national level, in this field did not command such a huge premium during the period under consideration, and the assessee had failed to provide the circumstances under which it had charged huge premium from its alleged share purchasers and how it came into contact with these companies for sale of shares to them at such huge premium, when other companies in similar field, were experiencing exodus in their capital. The A.O., based on the above facts, concluded that the entire transaction was only a design to introduce the assessee's own unaccounted money in the shape of share capital and share premium route through above mentioned investing companies. For the above conclusion, the AO placed reliance on various judicial decisions. The A.O. held that in the facts & circumstances, the share capital/share premium credited at Rs.2,96,00,000/- in the books of account of the assessee remained unexplained and added the same to the income of the assessee u/s 68 of the Income Tax Act, 1961.

6. The matter was carried in appeal before the Ld.CIT(A) where the assessee filed detailed submissions in writing, reproduced at para 2.1 of the

order, reiterating his contention made before the A.O. and relying upon various judicial decisions in support of his contention that the onus to explain the genuineness of share capital introduced in assessee's company stood discharged. The written submissions filed by the assessee were forwarded to the A.O. who in reply to the same reiterated his contention made in the assessment order. The Ld.CIT(A) after considering the contentions of both the parties upheld the order of the A.O.

7. Aggrieved by the same, the assessee has come up in appeal before us. During the course of hearing before us the Ld. counsel for assessee vehemently argued that the onus to demonstrate the genuineness of the transaction stood discharged by the assessee in the present case. Our attention was drawn to the Paper Book filed before us and the Ld. counsel for assessee pointed out therefrom that all necessary documents to prove the identity, creditworthiness and genuineness of the transaction had been filed in the case of all the investors which was compiled in the Paper Book from page-1 to page-110. Taking us through the Paper Book, the Ld. counsel for assessee pointed out that in relation to all the eight investors the following documents had been filed before the lower authorities:

- 1) Confirmation

- 2) Application for issue of equity shares
- 3) Details of the company extracted from the Master data with the Registrars of Companies.
- 4) Reply filed by the investor confirming the allotment of shares to it by the assessee company in response to notice issued by the department u/s 133(6) of the Act.
5. Copy of the audited financial statements.

8. The Ld. counsel for assessee stated, therefore, that it was clearly evident that the assessee had established identity of the investors from the registration data recorded with the Registrars of Companies, established their creditworthiness from the audited financial statements reflecting sufficient reserves and surpluses in the same for making the impugned investments and their confirmations affirming the genuineness of the transaction. The Ld. counsel for assessee thereafter stated that the addition had been made for the reason that the directors could not be produced by the assessee. The Ld. counsel for assessee stated that having discharged its onus, this could not be the ground for making addition without finding any infirmity in the documents submitted by the assessee. The Ld. counsel for assessee relied upon various decisions in support of his contention, copies of which were placed at Paper Book filed before us. Reliance was also placed on the decision of the I.T.A.T. in the case of M/s Pooja Industries Ltd. Vs. ITO in ITA No.1016/Chd/2016 dated 8.10.2018 pointing therefrom that in identical

facts and circumstances the I.T.A.T. had deleted the addition made of unexplained share capital. In view of the above, the Ld. counsel for assessee pleaded that the addition made be deleted.

9. The Ld. DR, on the other hand, heavily relied upon the order of the CIT(A). He drew our attention to the findings of the CIT(A) at pages 25 to 29 as under:

*“The facts of the case, the basis of addition made by the AO and the arguments of the AR during the appellate proceedings had been considered. The AR during the course of appellate proceedings submitted that the investing companies complied with the letters sent by the A.O. and only few of them did not send the P&L Account and Bank Account. The AR had repeated the arguments that the assessee submitted information of all the companies and the payments had been routed through banking channel. Thus as per AR, the identity, capacity and genuineness of all the creditors stood established. The AR had relied upon case laws in favour of the appellant. It was further submitted that there is no material on record to establish that the assessee had introduced its own unaccounted money in the guise of share application money through the aforesaid companies. As per AR all the subscribers were existing assesseees and the documents relating to this had been filed before the A.O. It is important to note that during the course of the assessment proceedings, the Assessing Officer had asked the assessee to produce the Directors of the subscriber companies who had allegedly given cheques as share application money, to give evidence regarding the genuineness of the transaction and their creditworthiness. As per the A.O. information was called u/s 133(6) and in response complete and full information reply was not received from all the investors/companies to whom notices were sent. Further it is important here that even those companies who had responded to the A.O. and filed their ITR, P&L account etc., did not file their Bank Account Statement from where the cheques were issued. The A.O. had mentioned that this could had revealed the real design behind the arrangement. Further the limited information filed shows that those companies did not have sufficient income or source of their own to make such a huge investment*

*with the assessee. Their creditworthiness was thus not established. Merely because the payments were made by cheques and received by cheque do not render the transaction ingenuine. Given the circumstances, it was quite apparent that the paper documents filed by the assessee were sham and the paper evidence had been created although these were not genuine transactions. The other companies had not filed even these limited information in response to notices issued to them u/s 133(6). Thus their existence/identity remains doubtful. Most importantly the assessee when asked to produce the Directors of the investing companies by the A.O., failed to produce them. This is fatal to the case of the assessee. The three criteria of identity, creditworthiness and genuineness of the transactions had to be established separately. Further, according to Section 68, the primary burden is on the assessee to satisfactorily explain the credit entries in the books of accounts of the previous year. If the explanation given by the assessee is not satisfactory or the source offered by the assessee is not genuine, the amount is to be taken as the income of the assessee. The explanation regarding the nature and source of credit should be satisfactory in the opinion of the assessing authority and Section 68 sets up a presumption against the assessee whenever unexplained credits are found in the books of the assessee. The initial burden is on the assessee to refute the presumption raised and the burden shifts only when the assessee establishes the authenticity of the transactions. Section 68 applies equally to share application money received by the assessee and the burden is on the assessee to prove the nature and source thereof to the satisfaction of the Assessing Officer regarding the three ingredients i.e. proof regarding identity of the share applicants, their creditworthiness to purchase the shares and the genuineness of the transaction as a whole, as held in CIT vs. Youth Construction P. Ltd. 2013 357 ITR 197 (Del). The burden of proving the source of a cash credit is on the assessee and the Assessing Officer is not required to prove the source. Mere furnishing of particulars is not enough, mere payment by account payee by cheque is not sacrosanct as held in Hindustan Tea Trading Co. Ltd. vs CIT 2003 [ 263 ITR 289, 297 (Cal)]. Where there is unexplained cash-credit, it is open to the Assessing Officer to hold that it is income of the assessee and no further burden lies on the Assessing Officer to show that the income is from any particular source as held in CIT vs. Devi Prasad Viswanath Prasad 1969 72 ITR 194 (SC).*

7. *It is a fact in this case that the A.O. asked the assessee to explain the source of credits during the assessment proceedings and gave the assessee an opportunity to produce the Directors of these concerns to give evidence regarding their creditworthiness and the genuineness of the transactions with the assessee. However, the assessee company had not produced any Director of the investing companies. The AO has rightly mentioned that entry of share premium or share application money through cheque does not exclusively or conclusively prove the genuineness of the funds. It has been held in the judicial pronouncements that it is essential on the part of Revenue Authorities to look into real nature of transaction and what happens in the real world and contextualize the same to such transactions in the real market situation. The Hon'ble Supreme Court, in the case of CIT VS. Durga Prasad More (1971) 82 ITR 540 (SC) has categorically held that the revenue is entitled to look into the circumstances, to find out the reality of the recitals made in the documents. The relevant observations and findings of Hon'ble Supreme Court, in the matter of discharge of onus of proof and the relevance of surrounding circumstances of the case are that though an assessee's statement must be considered real until it was shown that there were reasons to believe that the apparent was not the real, in a case where the party relied on self serving recitals, the taxing authorities were entitled to look into the surrounding circumstances to find out the reality of such recitals.*

8. *The case laws quoted by the AR are not applicable to the facts of the present case as in the present case the creditworthiness of the parties and genuineness of the transaction has not been established (even if it can be presumed, though not accepted, that the identity is established). Some of the investing companies have not filed full information like P&L Account, Balance Sheet, Bank Account etc., in response to the notices sent by the A.O. Even the assessee has not been able to produce the Directors of any of the investing company before the A.O. when an opportunity was provided during the assessment proceedings. From the facts it is apparent that the assessee has re-introduced its unaccounted income in its books of accounts in the shape of Share Application/Share Premium amounts by routing it through paper companies who have no sufficient real business activities of their own and are created on papers for such type of sham transactions. The persons operating such paper companies complete the*

*formalities of filing the returns etc., but no real business/activities are carried out by these companies. The bank accounts are opened and operated only to launder money and provide accommodation entries. It is an accepted principle of jurisprudence that in certain exceptional cases the court is entitled to lift the veil of corporate entity and to pay regard to the economic realities behind the legal facade. The court has power to disregard the corporate entity if it used for tax evasion or to circumvent tax obligation or to perpetrate fraud as held in Juggilal Kamlatpat v. CIT, (1969) 73 ITR 702 (SC); Union of India v. Playworld Electronics Pvt. Ltd. (1990) 184 ITR 308, 317 (SC); CIT v. Sri Meenakshi Mills Ltd., (1967) 63 ITR 609, 616 (SC) etc. Further the legislature can forge a sledge-hammer capable of cracking open the corporate shell; and it can, if it chooses, demand that the courts ignore all the conceptions and principles which are at the root of company law [Bank Voor Handel enScheepvaart N.V. v. Slatford, (1953) 1QB 248]. The facts and circumstances of the case, as mentioned above, clearly suggest that the revenue cannot take or accept such make believe transaction, as presented by the assesseees. Truth or genuineness of such transactions must prevail over the smoke screen, created by way of premeditated series of steps taken by the assesseees with a view to imparting a colour of genuineness and character of real investment as share application/share premium amount. Needless to say that one has to look at the whole transactions and a series o, steps taken to accomplish such share transactions, in an integrated manner; with a view to ascertaining the true nature and character of the money received. These paper companies do not carry out any real business and hence the amounts shown to have been received from them cannot be said to be real investments by those companies. The assessee has not been able to produce any of the Directors to explain the source of the funds and mere filing of IT Returns/PAN etc., does not establish the credit worthiness of the companies and genuineness of the transactions. In the present case also if the investors were genuine then there should not have been any difficulty in producing the Directors. The fact that the share capital monies, have come through account payee cheques is, at best, neutral. Compliance with the statutory norms and requirements is only one aspect but in the present case the facts mentioned by the AO expose the camouflage adopted by the assessee and established that the funds received by the assessee were 'accommodation entries' only. The courts have*

*held that the revenue authorities cannot ignore the economic realities and the market situations. The menace of floating paper companies and through them laundering the black money has been wide spread as reported in the news paper recently. Even the Central Government has acknowledged the existence of such shell companies and their use by the people for routing their unaccounted income by way of accommodation entries. Therefore, the Appellate Authorities also cannot turn a blind eye to such realities. As brought out on record by the AO, the assessee has shown receipt of huge amount as share application money/share premium amounts from those entities who have shown only small amounts as income and paid nominal taxes for filing the returns just to give a colour of genuineness to their existence. In reality these companies do not carry out any real business and most importantly it is beyond comprehension as to why they will purchase the shares of the assessee at such a huge premium. In view of the /facts and circumstances, the Assessing Officer was justified in making the addition u/s 68 after granting adequate opportunity to the assessee and after duly rebutting the submissions of the assessee. The AR in the rejoinder to A.O. report has mentioned about amendment in section 68, which although is effective w.e.f. 1.04.2013 and not applicable for A.Y. 2012-13 but goes against the assessee, since the legislature has acknowledge the practice of taking accommodation entries and therefore, with a view to curb the same, had amended the provisions of Section 68 to make it more stringent. The amended provisions are applicable to the private limited companies like the assessee. Therefore, under the facts and circumstances of the case, the arguments of the AR are not found acceptable and the action of the A.O. in making the addition of Rs. Rs.2,96,00,000/-, treating the share application/share premium money as assessee's own unaccounted funds, is found sustainable. The A.O. had duly mentioned the facts and the legal position in support of the additions made on the issue and hence the addition on this issue is confirmed.*

10. Drawing our attention to the same, he stated that in view of the categorical finding of the Ld.CIT(A) that the assessee had failed to discharged its onus of establishing genuineness of the transaction since

copies of bank statements were not filed to prove the creditworthiness of the investors and in a few cases even the Profit & Loss Account was not filed, the addition made had been rightly upheld.

11. We have heard the rival contentions and perused the orders of the authorities below. We have also gone through the contents of the Paper Book filed before us.

12. The issue to be adjudicated is whether the transaction of share capital of Rs. 296 lacs introduced during the year in the assessee company stood explained.

13. The undisputed facts, as culled out from the orders of the authorities below and the arguments made before us by both the parties alongwith the documents referred to before us are that, the following documents of the investor companies were filed by the assessee in the case of all the investors, to prove their genuineness:

- Confirmations
- Application for issue of equity shares
- Details of the company extracted from the Master data with the Registrars of Companies.
- Reply filed by the investor confirming the allotment of shares to it by the assessee company in response to notice issued by the department u/s 133(6) of the Act.
- 5. Copy of the audited financial statements.

14. No bank accounts of the investor company's were filed reflecting the investment made. No Balance Sheet & Profit & Loss Account was filed in the case of M/s Jyoti International & M/s Green Value Agro Farms Ltd. While in the case of M/s Samman Ankey Associates Limited, M/s Anubhav Buildmart Private Limited & M/s Skyhigh Buildtech Private Limited, We have noted from the documents filed before us in the form of paper book containing 110 pages, the copy of allegedly audited financial statements were unsigned, bearing neither signatures of the directors nor the auditors. Also even the financial statements filed did not reflect sufficient profits. The factual findings of the A.O in this regard as reproduced at page 10 of the CIT(A)'s order are as under:

*“Even the companies who have sent their P&L accounts i.e. M/s Samman Trading Pvt. Ltd and M/s Vishal Digital Studio & Colors Lab Pvt. Ltd., their P&L accounts show that they have meager profits of Rs.23,887/- & Rs.7,349/- (for the financial year ending on 31.03.2012, and 31.03.2011) and Rs.5770/- & Rs.5771/- (for the financial year ending on 31.03.2011 and 31.03.2010), the tax paid is Rs.7421/-, Rs.2360/- for the assessment year 2011-12 and 2012-13 and Rs.NIL, Rs. 17837- for the assessment year 2011-12 and 2010-11 respectively.*

*In another two cases i.e. M/s Gopalan Agro Farms Pvt. Ltd. and M/s Greenvalue Agrofarms Pvt. Ltd. shown their profits of Rs.2915/~ & Rs.16254/- (for the financial year ending on 31.03.2013 and 31.03.2012) and Rs.2156/- & Rs.5436/- (for the financial year ending on 31.03.2011 and 31.03.2010), the tax paid is Rs.901/- & Rs.7538/- for the assessment year 2013-14 and 2012-13 and Rs.NIL & Rs. 1680/- for the assessment year 2011-12 and 2010-11 by the respective companies. No copy of bank accounts has been sent by these companies.”*

15. The above factual findings have remained uncontroverted before us. Further, despite the A.O.

noting that there was no justification given by the assessee for the huge share premium, the assessee failed to justify the same before the CIT(A) and even before us. Also even the Directors of the investor companies were not produced for verification, either before the AO or even the CIT(A)

16. Considering the above facts, we have no doubt in holding that the assessee had miserably failed to discharge its onus of proving the genuineness of the share capital received during the year of 296 lacs. Merely filing confirmation from the investors or documents proving their existence and identity is not sufficient to prove the genuineness of the transaction. The assessee also had to demonstrate the creditworthiness of the investors, which it miserably failed since neither the bank statements of the investors were filed nor their audited financials in a few cases and in those cases where the financials were filed, they did not reflect sufficient profits for making the investment. Added to it is the fact that no justification at all was given of the huge share premium of Rs.990/- per share, despite the A.O. having questioned it. Also even the directors were not produced for verification.

17. We are not in agreement with the Ld.Counsel for the assessee that the Balance sheet showing sufficient reserve and surplus was evidence enough for proving

the creditworthiness of the investors, more particularly when the bank statements were not filed in all the cases. In the absence of the same, the fact that the investments were made from the reserves and surplus remained unestablished. It could be the case that there was cash deposits in the bank before making the investments which would have raised suspicion and prompted further enquiry. We also do not find any merit in the contention of the Ld.Counsel for the assessee that it was not required to prove the source of the source, since in the present case, as we have held above the assessee has not established the creditworthiness of the source itself which is a primary requirement. The reliance placed by the Ld.Counsel for the assessee on the decision of the ITAT in the case of Pooja Industries (supra) is misplaced since the said decision is distinguishable on facts. In that case, we find, there is a clear finding of fact that the assessee had placed all documents on record in discharge of its onus of proving the genuineness of the transaction, including the bank statement and financial statements of the investors. In this background the ITAT held that the addition could not have been made by the Revenue authorities by merely relying on the statement of third parties, who had allegedly stated to have given accommodation entries, without even giving a copy of the said

statement to the assessee and without affording opportunity to the assessee to cross-examine them.

18. Considering all the above facts and circumstances, we have no hesitation in upholding the order of the CIT(A) that the share capital of Rs.296 lacs remained unexplained.

19. In view of the above, the addition made of Rs.2.96 crores is upheld.

20. In the result, the appeal of the assessee is dismissed.

Order pronounced in the Open Court.

Sd/-

**संजय गर्ग**

**(SANJAY GARG)**

**न्यायकि सदस्य/Judicial Member**

Sd/-

**अन्नपूर्णा गुप्ता**

**(ANNAPURNA GUPTA)**

**लेखा सदस्य/Accountant Member**

**दिनांक /Dated: 29<sup>th</sup> March, 2019**

**\*रती\***

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

pआदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar