

आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ, 'के', मुंबई।
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "K", MUMBAI

श्री जी. मंजूनाथ, लेखा सदस्य, एवं
श्री रविश सूद, न्यायिक सदस्य के समक्ष

Before Shri G. MANJUNATHA, Accountant Member and
Shri RAVISH SOOD, Judicial Member,

IT(TP)A NO.2108/Mum/2017
Assessment Year:-2012-13

M/s Herrenknecht India Private Limited, GNT Road No.11, Alinjivakkam Ponneri Taluka, Tiruvallur District, Chennai-600067	बनाम/ Vs.	DCIT, Circle-1(1)(2), Aayakar Bhavan, Mumbai
(निर्धारिती / Assessee)		(राजस्व / Revenue)
P.A. No.AABCH8691J		

निर्धारिती की ओर से / Assessee by	Ms. Dinkle Hariya
राजस्व की ओर से / Revenue by	Shri Rignesh K. Das

सुनवाई की तारीख / Date of Hearing :	08/04/2019
आदेश की तारीख / Date of Order:	08/04/2019

आदेश / O R D E R

Per G. Manjunatha (Accountant Member)

This appeal filed by the assessee is directed against the order of the Ld. AO, passed u/s144C(13) r.w.s. 143(3) of the

Income Tax Act, 1961 (hereinafter the Act) dated 30/01/2017 which, in turn, based on directions of the DRP vide its directions u/s 144(C)(5) of the Act, dated 23/12/2016 and it pertains to AY 2012-13. The assessee has raised following grounds of appeal:-

“1. A. The Learned Assessing Officer ('AO') erred in overlooking and disregarding the appellants submission dated 11 March 2016 in its entirety filed in response to the notice dated 25 January 2016 with respect to disallowance of delayed payments of employees contribution to Provident Fund ('PF') of Rs. 24,61,552/-.

B. The Learned AO has, in the impugned order dated 30 January 2017, erred in disallowing delayed payments of employees contribution to PF of Rs. 24,61,552/- which was paid before the due date of filing the Return of Income.

2. A. The Learned AO has erred in disallowing transportation charges paid to Procam Logistics Private Limited and Swamy and Sons Transport of Rs. 3,77,000/- and Rs. 63,000/- respectively, 'in contravention of Section 194C(6) of the Act despite the appellant having provided the Permanent Account Number ('PAN') of the above two parties during the assessment proceedings.

B. The Learned AO has erred in not granting relief to the appellant with respect to payment of transportation charges to Procam Logistics Private Limited and Swamy and Sons Transport on the alleged ground that the appellant did not raise Objection before the Hon'ble Dispute Resolution Panel ('DRP') and in complete disregard to the specific directions of the DRP in this regard.

The learned AO erred in not granting relief to the appellant despite the Hon'ble DRP granting complete relief to the appellant for Objection 8.”

2. The brief, facts of the case are that the assessee is engaged in the business of refurbishment of tunnel boring machines. The assessee has filed its return of income for AY 2012-13 on 30/11/2012, declaring total income at

Rs.7,89,23,800/-. The case was selected for scrutiny and during the course of assessment proceedings, a reference u/s 92CA(1) of the Income Tax Act, 1961 (hereinafter 'the Act') was made to the jurisdictional Transfer Pricing Officer for computation of Arm's Length Price in relation to the international transactions of the assessee company. The TPO, vide his order u/s 92CA(3) of the Act, dated 29/01/2016 has made an upward adjustment to the Arm's Length Price of international transactions of the assessee. Thereafter, the Ld. AO has passed a draft assessment order dated 15/03/2016 u/s 144C(1) of the Act, and proposed adjustment as suggested by the Ld. TPO. The AO has made disallowance of certain expenses u/s 40(a)(ia) for failure to deduct TDS u/s 194C of the Act and also late payment of PF remittance in respect of employees contribution. The assessee has filed its objections before the Dispute Resolution Panel-1, Mumbai, against draft assessment order passed by Ld. AO u/s 194C of the Act. The Ld. DRP-1, Mumbai, after considering the objections of the assessee passed a direction u/s 144C(5) of the Act, on 23/12/2016 and upheld adjustment made by the AO towards ALP of international transactions. The DRP has also deleted disallowance of transportation charges for not deducting TDS u/s 194C, in

respect of provision for transportation charges and salary paid to Pradeep and others. However, in respect of sub-contract charges, upheld the additions made by the AO. The AO, on the basis of directions of the DRP-1, passed final assessment order u/s 144C(13) r.w.s. 143(3) of the Act, on 30/01/2017 and determined total income of Rs.8,22,27,350/-, after making additions towards disallowances of expenditure u/s 40a(ia) of the Act, for failure to deduct TDS u/s 194C of the Act and also late payment to employees contribution to PF. Aggrieved by the assessment order, the assessee preferred an appeal before the Tribunal.

3. The first issue that came up for our consideration from ground Number-1 of assessee's appeal is delayed payments of employees contribution to PF u/s 43B of the Act. The AO has disallowed employees contribution to PF u/s 2(24)(x) r.w.s 36(1)(va) on the basis of observation of tax auditors in the report in form No.3CD and also by relying upon the decision in ITO vs LKP Securities Ltd. in ITA No.638 & 1093/Mum/2012. According to the AO, late payment of employees contribution to PF is covered under the provisions of section 36(1)(va) of the Act, therefore, if employees contribution is paid after the due date

specified under the Provident Fund Act, the same shall fall under the definition income as defined u/s 2(24)(x) of the Act, and hence, made addition of Rs.24,61,552/-.

4. The Ld. AR for the assessee, at the time of hearing, submitted that this issue is covered in favour of the assessee by the decision of CIT vs Ghatge Patil Transport Ltd. (2014) 368 ITR 749, where the Hon'ble jurisdictional High Court by following the decision of the Hon'ble Supreme Court in the case of CIT vs Alom Extrusion Ltd. (2009) 319 ITR 306, held that if Provident Fund, including employees contribution is paid on or before due date of furnishing of return of income u/s 139(1) of the Act, the same can be allowed as deduction.

5. The Ld. DR, on the other hand, strongly supported the order of the AO.

6. We have heard both the parties, perused the material available on record and gone through the orders of the authorities below. The issue of late payment of employees contribution to provident fund is deductible or not, if such payment is made on or before due date of furnishing of return of income u/s 139(1) of the Act, irrespective of the fact that such

payment is made beyond due date specified under the PF Act is no longer *res-intigra*. The ITAT, Mumbai Bench, in the case of M/s Avion Systems Pvt. Ltd. in ITA No.3282/Mum/2016 had considered identical issue and by following the decision of the Hon'ble Bombay High Court in the case of CIT vs Ghatge Patil Transport Ltd.(supra) held that if payment of employees contribution to provident fund is deposited on or before the due date of filing of return of income then the same is allowable deduction u/s 36(1)(va) of the Act. The relevant findings of the Tribunal are as under:-

"2.1. We have considered the rival submissions and perused the material available on record. In view of the above, we are reproducing hereunder the relevant portion from the order from Hon'ble Bombay High Court in the case of CIT vs Ghatge Patil Transport Ltd. (supra) for ready reference and analysis:-

"This order disposes of the above two appeals under section 260A of the Income-tax Act, 1961 ("the I. T. Act"), which involve common questions of law, which read as under :

"(1) Whether the decision of the Income-tax Appellate Tribunal ignoring the provisions of section 2(24)(x) read with section 36(1)(va) as per which the employees' contribution to the ESI, PF and pension fund is deductible only if payment is made before the due date as prescribed in the respective Acts, Rules Order or Notification governing such funds is erroneous and contrary to the provisions of the Income-tax Act, 1961 ?

(2) Whether, on the facts and in the circumstances of the case and in law, the Tribunal was right in ignoring the clear distinction between the employees' contribution to the ESI, PF and pension fund and the employer's contribution and the fact that the decision of the hon'ble Supreme Court in the case of CIT v. Alom Extrusions Ltd. [2009] [319 ITR 306](#) (SC) is applicable only to the employer's contribution ?

(3) Whether, on the facts and in the circumstances of the case and in law, the Tribunal was right in holding that the payment of the employees' contribution to the PF/ESI/pension fund is subject to the provisions of section 43B of the Act ?

(4) Whether the Income-tax Appellate Tribunal failed to appreciate the fact that the amendment to section 43B is applicable only to the employer's contribution and not to the employees' contribution and, hence, whether the second proviso to section 43B omitted with effect from April 1, 2004, is retrospective or not, is not germane to the issue of the employees' contribution ?"

2. At the outset, Mr. Vimal Gupta, learned senior counsel appearing on behalf of the appellant, submitted that the appellant is not pressing question No. 1. It is, therefore, not necessary to answer the same.

3. The appeals as filed pertain to the orders passed by the Income-tax Appellate Tribunal, Pune "A" Bench on July 29, 2011, in Income Tax Appeal No. 340/PN/10 in respect of the assessment year 2003-04 and Income Tax Appeal No. 341/PN/10 in respect of the assessment year 2004-05.

4. The facts being similar, we will refer to the facts pertaining to Income Tax Appeal No. 1002 of 2012 in respect of the assessment year 2003-04.

The assessee had filed a return of income declaring a total loss of Rs. 1,88,71,600 on November 27, 2003. A notice came to be issued under section 148 of the Income-tax Act, 1961 ("the I. T. Act") on August 30, 2004, and while completing the assessment under section 143(3) read with section 147 of the Income-tax Act, additions were made on account of the payment of the employees' contribution towards provident fund, ESI and pension fund in a sum of Rs. 32,03,947.

5. While disallowing the claim for deduction, the Department contended that the payment of the employees' contribution had to be made within the due date, viz., on or before the 15th of every succeeding month. Admittedly, these payments were not so made but were paid after the due dates. The Assessing Officer, therefore, disallowed the deduction made to the extent of Rs. 32,03,547.

6. The Commissioner of Income-tax (Appeals) dismissed the issue of disallowance on account of the payment of the employees' contribution which was covered under section 36(1)(va) of the Income-tax Act relying on the decision of this court reported in CIT v. Godaveri (Mannar) Sahakari Sakhar Karkhana Ltd. [2008] [298 ITR 149](#) (Bom) and held that the amendments to section 43B, on the basis of which relief could have been given to the assessee, were not retrospective. The Tribunal held that the disallowance of the employees' contribution made on account of provident fund, ESI and pension fund for assessment year 2003-04 was on account of delay in payment of the employees contribution was not sustainable.

7. The question arising, therefore, is (a) whether the Tribunal was right in ignoring the distinction between the employees' contribution and employer's contribution and whether the decision of the hon'ble

Supreme Court in the case of CIT v. Alom Extrusions Ltd. reported in [2009] [319 ITR 306](#) (SC) would apply only in the cases of the employees' contribution ; and (b) whether the Tribunal was right in holding that the payment of the employees' contribution is subject to the provisions of section 43B of the Income-tax Act entailing that the amendment to section 43B would lead to the inclusion of the employers' contribution as well.

8. Mr. Gupta submitted that the Tribunal erred in deletion of the addition of the amount to the extent of Rs. 32,03,947 and that the impugned order dated July 29, 2011, is liable to be quashed. Mr. Gupta relied upon the judgment of the Punjab and Haryana High Court in CIT v. Lakhani Rubber Works reported in [2010] [326 ITR 415](#) (P&H) and submitted that questions Nos. 1 and 2 in that case had already been decided against the Revenue in view of the decision of Alom Extrusions Ltd. (supra). It is for this reason that he did not press for an answer to question No. 1 in these appeals.

9. Mr. Naniwadekar, learned counsel appearing on behalf of the assessee, on the other hand, relied upon the decision of the Supreme Court upon the decision of Alom Extrusions (supra) and pointed out that the scheme of the Income-tax Act, 1961, as it existed prior to April 1, 1984, and thereafter.

10. He submitted that section 43B made it mandatory for the Department to grant deduction in computing the income under section 28 in the year in which tax, duty, cess, etc., is actually paid. However, Parliament took cognizance of the fact that the accounting year of a company did not always tally with the due dates under certain statutes and, therefore, by way of the first proviso, an incentive/relaxation was sought to be given in respect of tax, duty, cess or fee by explicitly stating that if such tax, duty, cess or fee is paid before the date of filing of the return under the Income- tax Act, the assessee would be entitled to deduction. It did not apply to contributions to labour welfare funds.

11. The second proviso resulted in implementation problems and which led to deletion of the second proviso in the Finance Act, 2003, and bringing about uniformity in the first proviso by equating tax, duty, cess and fee with contributions to welfare funds like employees' provident fund, superannuation fund and other welfare funds. The first proviso by the Finance Act, 2003, was made applicable with effect from April 1, 2004, and the assessee would argue that it was curative in nature, clarificatory and, therefore, applied retrospectively from April 1, 1988. The Department argued that it was clarifactory and, therefore, applied prospectively. The Supreme Court held that the Finance Act, 2003, would be applicable retrospectively and defaulter who fails to pay the contribution to the welfare fund right up to April 1, 2004, and who pays the contribution after April 1, 2004, would get the benefit of deduction under section 43B of the Income-tax Act. It is held that the Finance Act, 2003, to the extent indicated above would be curative in nature and, hence, is retrospective. The reason being to be that the employers should not sit on the collected contributions and deprive the workmen of the rightful benefits under social welfare

legislations by delaying the payment of contributions to the welfare funds.

12. Mr. Naniwadekar also relied upon the judgment dated July 11, 2014, in Income Tax Appeal No. 399 of 2012 (CIT v. Hindustan Organics Chemicals Ltd. [2014] [366 ITR 1](#) (Bom) passed by this court, to which one of us (S. C. Dharmadhikari J.) was a party where the following two issues of law were raised (page 3) :

"(A) Whether, on the facts and in the circumstances of the case, the Tribunal, in law, was right in allowing the claim of the assessee on account of delayed payments of P. F. of the employees' contribution

amounting to Rs. 1,82,77,138 by relying on the decision of the hon'ble Supreme Court in the case of CIT v. Alom Extrusions Ltd. [2009] [319 ITR 306](#) (SC) ?

(B) Whether, on the facts and in the circumstances of the case, the Tribunal in law, was right in deleting the disallowance of Rs. 10,00,300 on bond registration charges and allowing the claim of the assessee under section 37(1) of the Income-tax Act, 1961 ?"

13. In that judgment, this court held that no substantial questions of law would arise since section 43B is inserted in the Income-tax Act with effect from April 1, 1984, by which the mercantile system of accounting with regard to tax, duty and contribution to welfare funds stood discontinued. Under section 43B of the Income-tax Act, it became mandatory for the assessee to account for such payment including to welfare funds not on the mercantile basis but on cash basis. The judgment further mentions that this situation continued between April 1, 1984, and April 1, 1988. It is also noticed that section 43B was again amended and the first proviso thereto has been added which was restricted to tax, duty, cess or fee excluding labour welfare. In view thereof, the second proviso as follows came to be inserted :

"Provided further that no deduction shall, in respect of any sum referred to in clause (b), be allowed unless such sum has actually been paid during the previous year on or before the due date as defined in the Explanation below clause (va) of sub-section (1) of section 36."

The second proviso was further amended with effect from April 1, 1989, to read as under :

"Provided further that no deduction shall, in respect of any sum referred to in clause (b), be allowed unless such sum has actually been paid in cash or by issue of a cheque or draft or by any other mode on or before the due date as defined in the Explanation below clause (va) of sub-section (1) of section 36, and where such payment has been made otherwise than in cash, the sum has been realised within fifteen days from the due date."

14. From a reading of above, it is clear that the employer-assessee would be entitled to deduction only if the contribution to the employees' welfare fund stood credited on or before the due date and not otherwise. It transpires that industry once again made

representations to the Ministry of Finance to remove this anomaly. The result was that an amendment was inserted which came into force with effect from April 1, 2004, and two changes were made in section 43B, firstly, by deleting the second proviso and further amendment in the first proviso which reads as under :

"Provided that nothing contained in this section shall apply in relation to any sum which is actually paid by the assessee on or before the due date applicable in his case for furnishing the return of income under sub-section (1) of section 139 in respect of the previous year in which the liability to pay such sum was incurred as aforesaid and the evidence of such payment is furnished by the assessee along with such return."

15. In this manner, the amendment provided by the Finance Act, 2003, put on par the benefit of deductions of tax, duty, cess and fee on the one hand with contributions to various employees' welfare funds on the other. All this came up for consideration before the hon'ble Supreme Court in the case of Alom Extrusions Ltd. (supra). The Tribunal in the case at hand relied upon the said judgment. There is no reason to fault the order passed by the Tribunal. We are of the view that the decision of the Supreme Court in Alom Extrusions Ltd. applies to the employees' contribution as well as employers' contribution. Questions Nos. 2, 3 and 4 are accordingly answered in favour of the assessee and against the Revenue.

16. The facts in Income Tax Appeal No. 1034 of 2012 are similar, except for the change in the assessment year and the questions arise out of the common order of the Tribunal dated July 29, 2011, and, accordingly, questions Nos. 2, 3 and 4 are answered in favour of the assessee and against the Revenue. We hold that both employees' and employer's contributions are covered under the amendment to section 43B of the Income-tax Act and the Alom Extrusions judgment. Hence, the Tribunal was right in holding that payments thereof are subject to benefits of section 43B. Both the appeals are disposed of accordingly. No order as to costs."

2.2. In the aforesaid decision, the Hon'ble High Court has duly considered section 43B of the Act. Such payment/deposit, if deposited with due date of filing of return of income u/s 139(1) of the Act then it is an allowable deduction. The ratio laid down in following cases also fortifies the case of the assessee.

- i. *CIT vs Rajasthan State Ganganagar Sugar Mills Ltd. (2017) 393 ITR 0421 (Raj.) SLP dismissed: [(2017) 84 taxmann.com 185 (SC)]*
- ii. *Bihar State Warehousing Corp. Ltd. v. CIT [(2017) 393 ITR 386 (patna HC)]*
- iii. *Sagun Foundry (p.) Ltd. v. CIT [(2017) 291 CTR 557 (All.)(HC)]*
- iv. *CIT v. Magus Customers Dialog P. Ltd. [(2015) 371 ITR 242*

- (Kam.) (HC)]
- v. CIT v. Nuchem Ltd. [(2015) 59 taxmann.com 455 (Punjab & Haryana)]
 - vi. Essae Tera Oka (P) Ltd .. v. DCIT [(2014) 366 ITR 408 (Kam.)(HC)]
 - vii. CIT v. Hernia Embroidery Mills (P.) Ltd. [(2014) 366 ITR 167 (P&H)(HC)]
 - viii. CIT v. Jaipur Vidyut Vitran Nigam Ltd. [(2014) 363 ITR 307 (Rajasthan)]
 - ix. CIT v. State Bank of Bikaner & Jaipur [(2014) 363 ITR 70 (Raj.) (HC)]
 - x. CIT v. Mark Auto Industries Ltd. [(2014) 358 ITR 43 (P&H)]
 - xi. CIT v. Spectrum Consultants India (P) Ltd[(2014) 266 CTR 241 (KRN.)(HC)]
 - xii. CIT v. Vijay Shree Ltd.[(2014) 43 taxmann.com 396 (Cal.)(HC)]
 - xiii. CIT v. Kichha Sugar Co. Ltd. [(2013) 356 ITR 351 (Uttarakhand)]
 - xiv. CIT vis. ANZ Information Technology (P) Ltd. {(2009) 318 ITR 123 (Karn)}
 - xv. CIT v. Aimil Ltd. [(2010) 321 ITR 508 (Del)]

In a later decision, Hon'ble Rajasthan High Court in the case of CIT vs Rajasthan State Ganganagar Sugar Mills Ltd. (2017) 393 ITR 0421 (Raj.) held as under:-

"41. As regards the substantial question framed in DB Income Tax Appeal No.120/2012. referred to supra, in regard to deleting addition of Rs.7,61,777/- made on account of depositing the PF/ESI payment beyond the prescribed time, counsel for the appellant-revenue contended that the said amount was required to be disallowed as once it was paid beyond the prescribed time under the relevant statutes of Provident Fund/ESI, the amount could not have been allowed. He thus contended that the mandate of the statute has to be strictly followed and the assessee ought to have paid the amount according to the due date according to the relevant provisions of PF/ESI and since there was violation of those Acts, therefore, the benefit/deduction cannot be granted/allowed.

41.1 However, learned counsel for the assessee, in so far as the above question is concerned, contended that this Court in the case of Commissioner of Income Tax Vs. M/s. State Bank of Bikaner & Jaipur and Commissioner of Income Tax Vs. Jaipur Vidyut Vitaran Nigam Ltd. : (2014) 363 ITR 70 (Raj.), has held

that if the amount is paid on or before the due date of filing of return of income, the same is allowable.

41.2. We have considered the arguments and in our view, the issue is squarely covered by the judgment of this Court in the case of Commissioner of Income Tax vs. M/s. State Bank of Bikaner & Jaipur and of Income Tax Vs. Jaipur Vidyut Vitaran Nigam Ltd. (supra) and CIT Vs. Udaipur Dugdh Utpadak Sahkari Sangth Ltd.: (2014) 366 ITR 163 (Raj.) wherein, this Court, after taking into consideration the judgments of the Apex Court, has come to the conclusion that if PF/EPF/CPF/GPF etc., if paid after due date under the respective Act but before filing of the return of income under Section 139(1) of the IT Act, the same cannot be disallowed.

42. Taking into consideration the same and the facts noticed herein before, the question relating to PF/ ESI payment beyond the prescribed time is also answered against the Revenue and in favour of the assessee.”

2.3. It is noteworthy that SLP against the aforesaid order was dismissed by Hon'ble Apex Court in (2017) 84 taxman.com 185 (SC). Considering the aforesaid judicial pronouncements, we are of the view, if the payment was deposited before the due date of filing of return of income u/s 139(1) of the Act then it is an allowable deduction. We hold so. Accordingly, the Ld. Assessing Officer is directed to allow the claimed deduction in the light of the aforesaid observation, if the payment of employees contribution towards PF & ESIC is deposited before the due date of filing of return. Thus, we find no infirmity in the conclusion of the Ld. Commissioner of Income Tax (Appeal) The appeal of the Revenue is dismissed.”

7. In this view of the matter and consistent with view taken by the Co-ordinate Bench of the Tribunal, we direct the AO to delete additions made towards late payment of employees contribution to provident fund.

8. The next issue that came up for our consideration from ground no.2 is disallowance of transportation charges paid to

proclaim Logistics Pvt. Ltd. and Swamy and Sons Transport u/s 40(a)(ia) of the Act, for failure to deduct TDS u/s 194C of the Act. The AO has disallowed transportation charges on the ground that no TDS has been deducted u/s 194C of the Act. It is a contention of the assessee that as per provisions of section 194C(6) of the Act, if Permanent Account Number of the payee is furnished, then there is no requirement of deduction of TDS u/s 194C of the Act, consequently, no disallowances could be made u/s 40(a)(ia) of the Act.

9. We have heard both the parties, perused the material available on record and gone through the orders of the authorities below. We, find that the Ld. DRP has considered the issue in light of clause (6) to section 194C, which is applicable from AY 2012-13 and held that provisions of section 194C(6) grants an exemption to the payer for deduction of tax at source, if the payee, who is engaged in the business of transport of goods/hiring of carriages furnishes his PAN. The Ld. DRP further observed that from material placed on record, it is evident that the assessee has obtained and furnished the PAN of all three parties to claim the benefit as provided u/s 194C(6) of the Act.

Although, the ld. DRP has observed that the assessee has furnished PAN in respect of payment made to above two parties, the AO has made additions without considering the findings recorded by the Ld. DRP, only for the reason that the assessee has not raised any objections regarding disallowances u/s 40a(ia) in respect of payment mentioned in the assessment order at para-7, more particularly, in respect of two payments made to M/s Proclaim Logistics Pvt. Ltd. and Swamy and Sons Transport. Therefore, we are of the considered view that the AO was erred in disallowing transport charges for failure to deduct TDS u/s 194C of the Act, even though the assessee has furnished relevant PAN of the payees. However, the facts with regard to submissions of PAN numbers before the AO are clear, because as per the observations of the AO, the assessee has not raised any objections. Therefore, we are of the considered view that this issue needs to be re-examined by the AO in light of observations of the Ld. DRP. Hence, we set-aside this issue to the file of the Ld. AO and direct him to call necessary enquiries and if the AO found that the assessee has furnished PAN of payees, then additions made towards disallowance of transportation charges should be deleted.

10. In the result, appeal filed by the assessee is allowed.

Order pronounced in the open court on 08/04/2019.

Sd/-

Sd/-

(Ravish Sood)

(G. Manjunatha)

न्यायिक सदस्य / JUDICIAL MEMBER

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 08/04/2019

Shekhar, P.S./नि.स.

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

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

आदेशानुसार/ BY ORDER,

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

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