आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

श्री डी. करुणाकरा राव, लेखा सदस्य एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
BEFORE SHRI D. KARUNAKARA RAO, AM AND SHRI VIKAS AWASTHY, JM

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1	182/PUN/2015	DCIT, Circle-2, Pune.	Kumar Kondiba Shingare, A-9, Kumar Classics, Aundh, Pune-411007. PAN: ADHPS2354M	2007-08
2-4	391/PUN/2015 392/PUN/2015 393/PUN/2015 394/PUN/2015	DCIT, Circle-2, Pune.	Kumar Kondiba Shingare, A-9, Kumar Classics, Aundh, Pune-411007. PAN: ADHPS2354M	2003-04 2004-05 2005-06 2006-07

Revenue by : Shri N. Ashok Babu
Assessee by : Shri Kishor Phadke

सुनवाई की तारीख / Date of Hearing : 05.07.2019
घोषणा की तारीख / Date of Pronouncement : 30.08.2019

आदेश / ORDER

PER D. KARUNAKARA RAO, AM:

There are **5 appeals** under consideration filed by the Revenue involving the assessment years 2003-04 to 2007-08. Since the facts and issues raised in all the appeals are identical, therefore, we shall proceed to club all the appeals and adjudicate the issue by this composite order.

2. For the sake of balance, we proceeded to extract the grounds raised by the Revenue in ITA No.182/PUN/2015 for the assessment year **2007-08**, which are as under :-

"1. The order of the Ld. CIT(A) is contrary to law and to the facts and circumstances of the case.

*2. The Ld. CIT(A) erred in **granting relief of Rs.1,09,33,329/-** on the issue of disallowance **u/s 40(a)(ia) of the Act**.*

i. The Ld. CIT(A) erred in holding that testing/development charges were subsumed into the cost of suppliers when the

assessee himself during the scrutiny proceedings has accepted that it had to get certain tests done from the outside vendors at extra cost.

ii. The Ld. CIT(A) erred in holding that the testing/development charges were mere ***reimbursement and not fees for technical services (FTS)*** *when the plain reading of the agreement of the assessee with the outside vendors clearly states that the consideration payable by the assessee for supply of goods and testing & development charges are two different heads and have been clearly demarcated.*

iii. The Ld. CIT(A) erred in holding that development and testing charges paid to vendors from Taiwan does not lead to a source in India and hence there is no accrual of income in India when the section 9(1)(vii)(b) of the Act clearly states that "if the fees is paid for services rendered abroad but utilized by the Indian Company in its business carried on by it in India, irrespective of the place where the services are rendered, the amount of fees should be deemed to accrue in India. "

3. The appellant craves leave to add, amend, alter or delete any of the above grounds of appeal during the course of appellate proceedings."

3. Briefly stated the relevant facts common to all the appeals include that the assessee is a proprietor of Kumar Enterprises and is engaged into the trading business of engineering goods, which are mainly imported. One of the major customers of the assessee is M/s TATA motors. During the year, the assessee imported customized engineered goods as per the specifications supplied by the TATA Motors and copy of the agreement with M/s Tata Motors is given at Page-25 to Page-41 of the Paper-Book. As per the said agreement, M/s Tata Motors requires the assessee to get certain products developed as per Drawings provided by it [clause 1(a) and 1(b) of the agreement], and also stipulate the assessee to certify that the products are made as per the specifications and are compatible to the designs of cars [clause 6(b) of the agreement] manufactured by the TATA Motors.

4. The assessee entered into agreement with the Vendors for developing, manufacturing and testing of the customized products ordered by M/s Tata Motors. Copy of a typical agreement entered into with M/s Photon Electronic of Taiwan is given at Page-42 to page-44 of the Paper-Book-I. As per the said agreement, the Vendor is expected to supply the products to the assessee as per the drawings of M/s Tata Motors and also expected to test these products before supplying the same to the assessee. Different parties are involved in the said development and testing, and as such, the Vendor (i.e. Photic) was to claim the related development and testing charges as reimbursements. Accordingly, vendors make the payments to the developers and testers parties and assessee shall reimburse the same to the "Photon" of raising the separate invoice.

5. Accordingly, the development and testing charges were claimed by the Vendors in Taiwan on the assessee. Separate bills for such development and testing charges were raised by the Vendors on the assessee.

6. The Assessing Officer took a view that, the reimbursements of testing & development charges (T & D charges) is income which is deemed to accrue or arise in India and covered within the meaning of Fees for Technical Services (i.e. FTS) as per section 9(l)(vii) of the Act. Thus, the Assessing Officer disallowed a sum of Rs.1,09,33,329/- for the assessment year 2007-08 invoking the provisions of section 40(a)(ia) of the Act.

7. Aggrieved with the above order of the Assessing Officer, the assessee filed the appeals before the CIT(A). Before the CIT(A), the assessee filed a written submission explaining that considering the above facts and claim of the assessee. According to the assessee, there is no requirement of making TDS u/s 195 of the Act on account of payment of testing charges and development charges as the same constitutes "reimbursement". Relying on the various decisions on this issue, the assessee argued before the CIT(A) saying that the testing charges goes subsumed in the product charges paid by the assessee. According to the assessee, reimbursement of expenditure of the non-resident is not taxable in India as it does not have a Permanent Establishment (PE) in India. The assessee demonstrated that the payments do not require any tax deduction at source in view of the principle of accrual of income. The assessee also mentioned that there is no DTAA provisions between the assessee and Taiwan and, therefore, the provisions of section 9(1)(vii)(b) of the Act become relevant. Mentioning that under the said provisions of section 9(1)(vii)(b) of the Act, the payments made against the **"services rendered outside India"** are not chargeable to tax.

8. Referring to the invoices, the assessee submitted that the payment is made to non-resident Taiwan, a vendor who rendered the services of testing activity not in India. Mentioning that the event of rendering of services took place in Taiwan only, assessee argued that the provisions of section 9(1)(vii)(b) of the Act are not applicable. For the proposition, the assessee relied on various binding judgements including the judgement of the Hon'ble Supreme Court in the case of **Ishikawa JMA-Harima**

Heavy Industries Ltd. vs. DIT, 288 ITR 408 and many others also. Further, assessee argued before the CIT(A) that the services availed by the Taiwan vendor on a product for delivery in India, do not constitute Fee for Technical Services (FTS). Referring to the agreements between the assessee and the Taiwan vendor, the assessee submitted that the TATA Motors provided the specification of the goods to be supplied to the assessee and the Taiwan vendors are under obligation to supply the said products after the process of testing of quality and the compliance to this specification from that point of view the testing charges paid by the assessee get substitute into the cost of the product sold to India by the Taiwan vendors. In these circumstances, the testing charges become cost of the price which did not require TDS when the payments are made to the said vendors.

Considering the above submissions of the assessee, the CIT(A), as per discussion given in para 4 to 3.17 of his order, decided the issue in favour of the assessee and directed the Assessing Officer to delete the additions made by the Assessing Officer in the assessments.

9. Aggrieved with the above decision of the CIT(A), the Revenue raised the present appeals before the Tribunal with the above extracted grounds.

10. Before us, at the outset, ld. DR for the Revenue submitted that the assessment year 2007-08 is the main appeal and the order for this year constitutes a speaking order. The rest of other appeals are dependent on the outcome of the assessment year 2007-08. Referring to the

argumentative grounds raised by the Revenue, ld. DR submitted that the payments made towards "testing charges and development charges" constitute FTS as services were rendered by the foreign vendors to the assessee for use of the same in India. Referring to the order of the Assessing Officer, ld. DR submitted that three of subsumed of the testing charges into cost of the imported goods. The ld. DR mentioned that the vendors raised separate bills exclusively for testing charges and in that case, the principle of subsuming does not arise. It is separate transaction and the payments are separately paid. The ld. DR also mentioned that there is no evidence to demonstrate that the amounts received by the foreign vendor in-turn transfer to any other developer or tester of the product. Further, ld. DR submitted that the payment made by the assessee as testing charges falls in the ambit of scope of the technical services. However, ld. DR has nothing to state regarding the applicability of the Hon'ble Supreme Court judgement in the case of Ishikawa JMA-Harima Heavy Industries Ltd. (supra) which is the source of the twin tests i.e. **services should be rendered in India and the services should be utilized in India.**

11. In reply to the above submissions of the ld. DR, the ld. Counsel for the assessee relied heavily on the written submissions, arguments and the decision of the CIT(A). Ld. AR argued that in this case neither the services are rendered in India nor the services are utilized in India. Further, ld. Counsel filed a synopsis giving ground-wise arguments/submissions. We find it is relevant to extract the said synopsis and the same is as under :-

"(Assessee respondent seeks leave of the Honorable Bench to make the submissions regarding various grounds, by making some amendments in the order of the grounds, considering the relevance and logical significance of the grounds. Further, the grounds for AY 2007-08 are considered for deliberation hereinbelow).

1. *Ground No. 1- General ground*

   The said ground, being general in nature, no specific submission is made in this regard.

2. *Ground No. 2(iii) - Objecting to conclusions of the learned CIT(A)*

   (Ground reproduced)

   > *The Ld. CIT(A) erred in holding that development and testing charges paid to vendors from Taiwan does not lead to a source in India and hence there is no accrual of income in India when the section 9(1)(vii)(b) of the Act clearly states that "if the fees is paid for services rendered abroad but utilized by the Indian Company in its business carried on by it in India, irrespective of the place where the services are rendered, the amount of fees should be deemed to accrue in India."*

   Contentions w.r.t. the above Ground are stated as under.

   Services rendered outside India were not FTS u/s 9(1)(vii) - As per the decision of apex court in the case of Ishikajiwa-Harima Heavy Industries Ltd. Vs. DIT - 288 ITR 408 (SC) (Flag No- A-02 of legal compilation) only such services were to be covered in the meaning of FTS u/s 9(1)(vii) of ITA, 1961; which qualified twin test i.e.

   - *that the services should be rendered in India*
   - *that the services should be utilized in India*

   The said apex court ruling was applied in various decisions such as Grasim Industries Ltd Vs. CIT (2011) 332 ITR 276 (Bombay) (Flag No B-13 of legal compilation) & Jindal Thermal Power Co.Ltd Vs. DCIT (TDS) 321 ITR 31 (Karnataka-HC) (Flag No B-08 of legal compilation). Copies of all these decisions are placed on record. Though the law was amended in year 2010 with retrospectively w.r.f. 1/6/76, by that time, the transactions for AY 2003- 04 to AY 2007-08 were already over.

   TDS u/s 195 can't be effected on the basis of retrospective amendment - As per the decision of the Honorable Bombay High Court in the case of CIT vs NGC Network (India) Pvt Ltd (ITA No 397 of 2015) [Para 3(d) and 3(e) thereto], irrespective of the retrospective amendment of section 9(1)(vi), TDS liability can't be fastened on a retrospective basis considering the principle of Lex Non Cogit Ad impossibilia (law does not compel a man to do what he cannot perform). Various other situations

in which, other Honorable Courts have taken a similar view as above, are also given at the end part of the legal compilation. In the present case, all the transactions with Vendors of Taiwan were already over (and much before the retrospective amendment), and as such, the ratio laid down by the Honorable Bombay High Court in the NGC case (supra) applies aptly to the present situation.

Presumption that the T & D services are FTS u/s 9(1)(vii) of ITA, 1961

- It transpires that, the I-T department has raised the above ground, assuming that, the T & D services are akin to FTS covered u/s 9(1)(vii) of the ITA, 1961. This assumption is fallacious considering that, there is no any effective human intervention in provision of technical service from the Taiwan parties to the assessee respondent. No any personnel of the assessee respondent were involved in the process of performing T & D services, and hence, the test of RENDERING is not passed at all. Reliance is placed on the following decisions in this regard.

- *CIT Vs. Bharti Cellular Ltd - 330 ITR 239 (SC) (Flag No B-11 of legal compilation) Para-6; thereto as per which, principle of Noscitur A Socii is to be applied and test of human intervention is required to be passed by any service, before it gets qualified as FTS for fitting into section 9(1)(vii)*

  ADIT Vs. BHEL-GE-Gas Turbine Servicing (P.) Ltd. 24 taxmann.com 25 (Flag No A-19 of legal compilation) - As per Para-16 thereto, test of human intervention is passed only when, there is some involvement or participation of the assessee's personnel while technical services are performed by the overseas party. Further, crucial distinction is also made between routine services and technical services, etc.

- *Bharat Forge Limited V. ADIT - 154 TTJ 649 (Pune-Trib) (Flag No A-22 of legal compilation)- As per Para 13 and 13.1 thereto, it has been held that any material testing charges paid are not the same as technical consultancy services u/s 9(l)(vii), since, no any human intervention existed in the "provision" of the testing processes.*

  Diamond Services International P Ltd Vs. Union of India - 304 ITR 201 (Bombay) (Flag No B-09 of legal compilation)- As per Para-11 thereto, diamond grading services (in which gradation certificates are extended), do not result in parting with information or rendering of any technical managerial or consultancy services.

  ADIT (IT) Vs. Seimens Aktiongesellschaft (2013) 19 ITR (T) 336 (Mum-trib) (Flag No A-10 of legal compilation) - As per the said decision, testing services provided using machines and equipment was not the same as FTS for section 9(l)(vii) of ITA, 1961.

It is submitted, T & D services involved in the present appeal are of routine nature and do not involve any process of provision of technical knowledge / information, etc. considering total absence of human intervention.

<u>3. Ground No. 2 (i) - Objection to principle of subsuming</u>

(Ground reproduced)

The Ld. CIT(A) erred in holding that

> *testing/development charges were subsumed into the cost of suppliers when the assessee himself during the scrutiny proceedings has accepted that it had to get certain tests done from the outside vendors at extra cost.*

Contentions w.r.t. above ground are as under.

In many a situations, different types of services are extended by vendors to customers; which get subsumed into the material / machinery / equipment supplied by such vendors to the customers. In following cases, such issues arose.

Linde AG, Linde Engineering Division Vs. DDIT 44 taxmann.com 244 (Delhi) (Flag No B-01 of legal compilation) - Vide Paras 93-95 thereto, it is observed that design / drawing services extended for off-shore supplies of fabricated equipment subsume into such equipment. In other words, such services are not capable of being considered on a standalone basis and as such, do not get covered u/s 9(1)(vii).

CIT Vs. Sundwiger Mfgr. & Co.-262 ITR 110 (AP) (Flag No. A-04 of legal compilation) - It was held in this decision that, supervision of erection, startup, etc. services performed for machines are incidental to sale of machines and were connected to the effective fulfillment of the contract of sale.

ITO,IT, Chennai Vs. Prasad Production Ltd -ITAT 3 ITR (T) 58 (Special Bench) (Flag No A-06 of legal compilation) - It was held that, installation, testing and training services were related to sale of equipment therein and hence, were auxiliary to such sale, and as such, do not qualify for any TDS i.e. not FTS u/s 9(1)(vii).

It is submitted, T & D services involved in the present appeal also subsumed into the material supplied by the Vendors of Taiwan. T & D services were auxialliary / incidental / connected to such sale, and hence, do not qualify for being part of section 9(1)(vii) of ITA, 1961.

4 Ground No. 2(ii) - Objection to issue of reimbursement of expenses

(Ground reproduced)

> *The Ld. CIT(A) erred in holding that the testing/development charges were mere reimbursement and not fees for technical services(FTS) when the plain reading of the agreement of the assessee with the outside vendors clearly states that the consideration payable by the assessee for supply of goods and testing & development charges are two different heads and have been clearly demarcated.*

The contentions w.r.t. the above ground are as under.

Understanding of reimbursement - As per the understanding with the Vendors of Taiwan, it was expressly agreed that, the Taiwan Vendors will avail requisite services of T & D and, shall claim reimbursements from the assessee respondent. Sample bills are already placed on record which corroborate to the contractual terms of reimbursement of T & D charges.

DIT (IT) Vs. Krupp UDHE GmbH - 354 ITR 173 (Bom) (Flag No A-20 of legal compilation) - As per the said decision, reimbursement of technicians charges and related expenses, for dealing with compressors found in damaged condition, were held as not leading to accrual of income in India.

DCIT Vs. Lazard India (P.) Pvt. Ltd.4505/Mum/2009 Mumbai ITAT (Flag No A- 11 of legal compilation) - As per the said decision, reimbursement of insurance charges do not lead to accrual of income in India.

HMS Real Estate Pvt. Ltd.. 36 DTR 281 AAR (Flag No A-15 of legal compilation) - As per the said decision, reimbursement of design and development charges paid to USA Consultants do not lead to any accrual of income in India.

It is submitted, T & D charges paid in the present case are all reimbursement of expenses claimed by the Taiwan parties from the Taiwan Vendors. In fact, assessee respondent is a Party-3 in the chain of events. As such, it is submitted, mere reimbursements do not lead to any accrual of income in India.

12. From the above synopsis, it is evident that the payments made toward services rendered outside India for use by the Taiwanese contractor does not constitute FTS u/s 9(1)(vii)(b) of the Act. Further, referring to the Jurisdictional High Court judgement in the case of NCG Network (India) Pvt. Ltd. (supra), ld. Counsel for the assessee submitted that considering the principle of *Lex Non Cogit Ad impossibilia*, the retrospective amendment of section 9(1)(vii)(b) of the Act cannot be applied in the matters relating to the TDS u/s 195 of the Act. Justifying the decision of the CIT(A), ld. Counsel submitted that, in rendering testing services, there is no intervention in provision of such technical services from the Taiwan parties to the assessee. There is no personal knowledge on the technical services to the assessee or his employees. Therefore, in view of many judgements cited above by way of written synopsis filed by the assessee, the provisions of section 9(1)(vii)(b) of the Act towards the payment made by the assessee do not constitute any

technical services. The testing charges rendered by the assessee are of routine nature and do not involve any process of provision of technical knowledge or information etc. considering the absence of any human intervention.

13. Further, referring to the principle of subsuming, ld. Counsel for the assessee elaborated stating that the testing charges paid by the assessee to the Taiwan's vendors constitute 'reimbursement charges' for actual supplier of such testing activity who is again located in Taiwan. Therefore, the payments made for testing part of the material/machinery/equipment supplied by such vendors to the assessee. In this regard, ld. Counsel relied on various decisions cited above. The ld. Counsel for the assessee argued vehemently stating that the payments made by the assessee towards testing charges is not made for the vendor and actually it is for the Taiwan's parties, who rendered testing services to Taiwan's vendors of the products. In view of the above written submissions and the arguments supported by the series of decisions, it is the case of the assessee that the payments made by the assessee towards testing charges and development charges constitute cost of the goods imported by the assessee from Taiwan's vendors. Therefore, the Assessing Officer did not invoke the provisions of section 195 of the Act for the claim made by the assessee is not chargeable to tax for the foreign vendors and hence the provision of section 195 is not applicable.

Decision of the Tribunal

14. We heard both the sides on this limited issue and perused the orders of the Revenue authorities. We also perused the written submission/synopsis filed by the assessee before us. Further, we also examined the contents of para 3.17 of the order of the CIT(A), which is an alternate para of the order of the CIT(A). For the sake of completeness, the said para 3.17 is extracted hereunder :-

> *"3.17 It is trite law that tax is deductible from payment made to non-resident only where the payment has an element of chargeable income u/s. 195 of the Act. Thus where payments / reimbursement were made for services of testing rendered abroad and not having character of fees for technical services, there was no requirement of tax deduction and the amounts were not chargeable to tax. Thus considering the fact that the service of design and certification are subsumed in the suppliers, these services are not capable of being tested on* ***a standalone basis since the same forms an integral part of the products supplied.*** *Hence considering the totality of the fact and circumstances the appellant had no occasion to make TDS as the testing / developments charges are subsumed into costs of suppliers the disallowance made by the AO with respect to the non deduction of TDS u/s. 40(a)(i) is not called for and, therefore, the same is directed to be deleted."*

15. Thus, CIT(A) holds that it is a case of reimbursement and also holds that it is a case of subsuming into the product cost. Thus, the following are the divergent stands of the assessee and the Revenue.

16. Thus, the **case of the Revenue** is that the testing charges paid by the assessee through the Taiwan's vendors for Taiwanese and other entity engaged in testing activity does not constitute reimbursement of expenses. In that case the provisions of section 195 of the Act is applicable and, therefore, the disallowance made by the Assessing Officer invoking the provisions of section 40(a)(ia) of the Act r.w. section 195 of the Act are correct. However, the revenue does not have any specific

argument are the conditions specified in section 9(1)(vii)(b) of the Act i.e. both the rendering of services and the utilization of services in India. The judgement of the Hon'ble Supreme Court in the case of Ishikawa JMA-Harima Heavy Industries Ltd. (supra) was also not argued as distinguishable.

17. On the other hand, **the case of the assessee** is that the payment is not a FTS as there is no human intervention is involved. For the transaction of payment to a Taiwanese becomes a FTS charges, there is a twin tests i.e. (i) rendering of services in India and (ii) use of the said services in India as held by the Hon'ble Supreme Court in the case of Ishikawa JMA-Harima Heavy Industries Ltd. (supra). Thus, the twin tests are not met on the facts of the present case where (i) the testing services were rendered in Taiwan and (ii) same were used by the Taiwan's vendor in Taiwan only. Further, referring to the dates of the payment and also referring to the new retrospective amendment, ld. AR submitted that the said provisions of section 9(1)(vii)(b) of the Act r.w. amended Explanations cannot be applied to the payments made posterior to the amendment in 2010. Further, it is the case of the assessee that the testing charges constitutes part of the cost of the imported products from Taiwan and hence the same stands subsumed into cost of the product imported by the assessee from Taiwan's vendors for TATA Motors.

18. The undisputed facts include that the assessee imported specified goods from Taiwanese vendors. Taiwanese vendor outsourced the "testing activities" in Taiwan again against the payment. Assessee paid

those testing charges to the Taiwanese vendors against the separate invoices raised on the assessee. Thus, there is no dispute about the genuineness of the transaction too. Taiwanese testers rendered services in Taiwanese for Taiwan vendors. The said testing services were utilized in Taiwan itself. Thus, the services were rendered in Taiwan and utilized in Taiwan and not in India. The provisions of section 9(1)(vii)(b) of the Act become active if the India is the 'sites' for both the above.

19. On examining the above diversion stands of both the parties and the undisputed facts of the case, we are of the opinion that the charges paid by the assessee to Taiwan's vendors towards testing charges and development charges failed to pass the "twin tests" as said by the Hon'ble Supreme Court in the case of Ishikawa JMA-Harima Heavy Industries Ltd. (supra). Considering the facts that no human intervention is demonstrated for receiving any technical services supplied by the testing parties, the payments made by the assessee cannot be categorized as the fee for technical services (FTS). Therefore, from this point of view, the decision of the CIT(A) does not require any interference by us. Thus, the order of the CIT(A) is affirmed on this issue and the relevant grounds raised by the Revenue on this issue are dismissed.

20. Regarding the applicability of principle of subsuming *qua* the said charges, we find the adjudication of this issue becomes academic exercise. We already granted to the assessee as per the discussion in earlier paragraphs. Accordingly, the relevant grounds raised by the Revenue stands dismissed as academic.

21. At the time of dictation of this order, we find in all these appeals the tax effect involved in each of the appeals of the Revenue is less than Rs.50 lakhs in view of the latest CBDT Circular No.17/2019 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 08th August, 2019 read with Circular No.3 of 2018 dated 11.07.2018. As per the said CBDT Circular (supra), the said five appeals of the Revenue have to be dismissed or withdrawn on account of low tax effect. Accordingly, we order.

22. In the result, all the **five appeals of the Revenue dismissed.**

Order pronounced on 30th day of August, 2019.

Sd/-	Sd/-
(विकास अवस्थी /VIKAS AWASTHY)	**(डी. करुणाकरा राव/D. KARUNAKARA RAO)**
न्यायिक सदस्य/JUDICIAL MEMBER	**लेखा सदस्य/ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 30th August, 2019.
Sujeet
आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-II, Pune.
4. The CCIT, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "**ए**" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.