

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, AHMEDABAD**

**BEFORE SHRI PRAMOD KUMAR, VICE PRESIDENT &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

Sl. Nos.	ITA No(s)	Asstt. Year(s)	Appeal(s) by	
			Appellant	Respondent
1.	2380/Ahd/2015	2011-12	ACIT, Circle – 2(1)(2), Ahmedabad – 380 009	M/s. La Renon Halthcare Pvt. Ltd., 208 Iscon Elegance, Circle-P, Prahladnagar, S. G. Highway, Ahmedabad-380 006. (PAN : AABCL 3431 G)
2.	3327/Ahd/2016	2012-13	Dy. CIT, Circle – 2(1)(2), Ahmedabad – 380 014.	--do--
3.	1811/Ahd/2017	2013-14	ACIT, Circle – 2(1)(2), Ahmedabad	--do--
4.	1812/Ahd/2017	2014-15	--do--	--do--

Appellant by : Shri Jayant Jhaveri, Sr.D.R.
Respondent by : Shri S. N. Soparkar, Sr. Advocate &
Shri Bandish Soparkar

Date of Hearing 28.08.2019
Date of Pronouncement 23.09.2019

ORDER

PER Ms. MADHUMITA ROY - JM:

The bunch of appeals filed by the assessee are directed against the order passed by the Learned Commissioner of Income Tax (Appeals)-2, Ahmedabad on the different dates under section 143(3) of the Income Tax Act, 1961 (hereinafter referred as to “the Act”) arising out of the order passed by the Assessing Officer whereby and whereunder the disallowance of professional fess made to the Doctors has been allowed as business expenditure u/s 37(1) of

the Act upon deletion of addition made by the Assessing Officer for Assessment Year 2011-12, 2012-13, 2013-14 and 2014-15 respectively.

Since all the appeals relate to the same assessee, the same are heard analogously and are being disposed of by a common order.

2. Appeal Being ITA No.2380/Ahd/2015 is taken as a lead case.

ITA No.2380/Ahd/2015 for A.Y. 2011-12:

3. The short point involved in this particular matter is this as to whether the professional fees paid to the Doctors as Medical Advisors/ Sr. Consultant/ Scientific Consultant can be allowed as business expenditure within the provision of section 37(1) of the Act.

The assessee company engaged in the business of trading of Pharmaceutical Products, filed its return of income on 31.08.2011 declaring total income at Rs.3,73,28,340/- which was duly processed u/s 143(1) of the Act for A.Y. 2011-12.

During the course of assessment proceeding, it was found that the assessee has claimed professional fees paid to the Doctors amounting to Rs.2,29,16,147/- whereupon the assessee was asked to submit the details of the same along with the documentary evidence. The Assessing Officer further called for information u/s 133(6) of the Act upon which the details of services provided by the Doctors to the assessee were submitted including the agreements entered into by and between the assessee company and the Doctors which, however, according to the Learned Assessing Officer do not contain the details of clinical studies conducted, period of study by those doctors. Other

relevant reports were also not annexed as observed by the Learned AO. Finally the expenditure was not allowed by the Assessing Officer for the following reasons:

- (i) *It was explained that Doctors have provided training to the team of staff but details of such training are not given. It is also observed by him that para-medical staff is not employees of the Company. It is observed by him that documentary evidence of training sessions held and details thereof like participants, subject of discussion, etc., have not been submitted.*
- (ii) *The Appellant had explained before the Assessing Officer that it had arranged programs for Home Guard Society of Gujarat and 2500 Home Guards attended with four eminent and respected practitioners carrying out Children's Kidney Disease Awareness Program. The Assessing Officer has observed that it can be termed as CSR activity of the Company and it no way qualifies to be termed as business expenditure of the Company.*
- (iii) *It is contended by the Assessing Officer that Company had claimed that Doctors have helped in conducting clinical studies post-marketing surveillance study for different drugs. With reference to this, the Assessing Officer has observed that for any pharmaceutical company introducing new formulations, it has to obtain report from contract research organizations or themselves carryout research studies and generate reports and such reports in the prescribed form are to be submitted to the Drug Controller and approval has to be obtained. In this procedure, the Appellant has not submitted the role of Doctors to whom professional fees are paid as to how they have conducted clinical trials. He has also questioned as to who were the patients on whom such clinical studies were conducted.*
- (iv) *The Appellant had submitted copies of certificates issued by Scientific Consultants or Medical Advisors which provide comprehensive details about the services rendered during the FY 2010-11 to the Appellant. With reference to this it is observed by the Assessing Officer that the Doctors have issued identical certificates mentioning different services provided as per the agreements.*
- (v) *No basis for the professional fees paid to Doctors for such services was given.*
- (vi) *The Appellant had explained that the expenditure was covered by clause (g) 'Affiliation' whereby a medical practitioner may work for*

pharmaceutical and healthcare industry in advisory capacity, as consultant, researcher, or in any other professional capacity and they shall ensure their professional integrity and freedom are maintained, the patients' interest is not compromised, the affiliations are within law and the affiliation is transparent and disclosed. The Assessing Officer has not accepted this explanation stating that no documentary evidences are submitted to support the claim that the Doctors have worked as Consultants/in Advisory Capacity. It is stated by him that the Appellant's explanation that payments are made through cheques and TDS is also deducted is no proof of genuineness of transaction.

- (vii) *Reference is made by the Assessing Officer to Circular No. 5 of 2012 of CBDT and judgment of Himachal Pradesh High Court and also MCI Guidelines and stated that any medical practitioner or professional associates is prohibited from accepting gifts, travel facility, hospitality or monetary grant from any pharmaceutical company and such expenses are to be disallowed Under Section 37(1).*
- iii) *The Appellant had explained that MCI Guidelines are applicable to Doctors and not to the Company. In this regard it is stated by the Assessing Officer that it is the onus of the Assessee to prove that the payments are genuine and allowable Under Section 37(1)."*

The order passed by the Learned AO was quashed by the Learned CIT(A) whereupon the addition was deleted. Hence the instant appeal before us.

4. At the time of hearing of the instant appeal, the Learned Counsel appearing for the assessee submitted before us that the genuineness of transaction of the expenditure has been established by the assessee. It has further established that such expenditure incurred for business purposes only as prescribed by law. According to the Learned AR the CBDT Circular has no manner of application, neither the guidelines framed by the Medical Council of India is applicable to the instant case before us. Since all the payments have been made through cheques and TDS has been deducted no adverse view can be taken by the Medical Council of India against those documents or appellant

company. The Learned Counsel also relied upon the judgment passed by this Learned Tribunal in the matter of Cadila Pharmaceuticals Ltd.-vs-DCIT, Range-1, Circle – 1(1)(2), Ahmedabad as well as in the matter of ITO-vs-Sunflower Pharmacy. He, therefore, relies upon the order passed by the Learned CIT(A). On the contrary, the Learned DR relied upon the judgment passed by the Hon'ble Himachal Pradesh High Court in the matter of Indian Pharmaceutical Industry (SSI)-vs-CBDT. He further contended that expenditure has been incurred by the assessee for the purpose which is restricted by the Indian Medical Council (professional conduct etiquette and ethics) Regulations 2002 whereby and whereunder the prohibition has been imposed upon any medical practitioner or their professional associates from accepting any gift, travel facility, hospitality, cash or monetary grant from any pharmaceutical and allied health sector Industries. He, further relies upon Circular being No.5/2012. Finally, the Learned DR relied upon the order passed by the Learned AO.

The Learned Assessing Officer has observed that the said payment made to the Doctors as professional fees is restricted by MCI Guidelines and CBDT Circular No.5 of 2012 as well as the Judgment passed by the Hon'ble Himachal Pradesh High Court and also the guidelines framed by the Medical Council of India.

Those professionals are prohibited from accepting any gift, travel facility, hospitality, cash or monetary grant from any pharmaceutical and allied health sector Industries as per the Medical Council of India's regulation and such expenses are not allowable u/s 37(1) of the Act.

The case of the assessee is this that it is in the business of products in the field of nephrology which is used for in the various kidney diseases. The appellant-company is always in the process of product development, dissemination of information about the new products and evolving mechanism of receiving feedback from hospitals, healthcare professionals, etc. The company has launched various programmes of field force detailing and sampling, Continuing Medical Education (CME) including disease awareness programmes, professional journal references. In this way it could ensure that healthcare professional and the public have access to the information they need, that patients have access to the health care products they need and that the products are prescribed and used in a manner that provides the maximum healthcare benefit to patients. It was also ensured that all the above activities comply with high ethical standards. The company has further entered into an agreement with 63 medical professionals who would carry out the above facilities as Scientific Consultants/Medical Advisors in order to achieve the targets. It is the further case made out by the assessee that MCA Guidelines by and under Para 6.8(g) provides that medical practitioners may work for pharmaceutical company in the advisory capacity as Consultant/ Professional. Other than the service as per the agreement entered into with the Doctors no other benefit was obtained by the assessee. Neither any service has been rendered by the Medical Professional which is unlawful or unethical. Apart from that, it was further contended by the assessee before the authorities below that those payments were made through banking channels and TDS has been deducted as well. In that view of the matter, there was no infringement of any provision of MCI's regulations as submitted by the assessee. Ultimately, in appeal the addition made by the Assessing Officer was deleted by the Learned CIT(A), upon perusal of the details of services rendered by the Doctors, who are not in any way related to the appellant company or its Directors and are

reputed Doctors stationed at various places in India. The documentary evidences in support of the claim of the assessee regarding payment as well as the agreement executed with doctors, confirmation of such doctors as well as the details of services rendered by them, the ledger accounts corresponding with doctors, the scientific brochures, training manuals, research papers published by eminent doctors in respect of the products developed by the appellant company were also considered by the first appellant authority as it appears from the order impugned before us.

5. Heard the respective parties, perused the relevant materials available on record including the judgments relied upon by the respective parties.

It further appears from the records that the Learned CIT(A) while holding the issue in favour of the assessee by deleting the addition made by the Learned AO observed as follows:

“On a careful consideration of entire facts of the case, it is noted that the Assessing Officer has not disputed the appointment of Doctors and the services as per the agreements. However, he has disallowed the claim mainly for want of documentary evidence for the services as stated in the confirmation provided by the Doctors. The Assessing Officer has also relied on the Medical Council's Guidelines and the Circular No. 5 of CBDT. On the other hand, the Appellant has submitted the details of services rendered by Doctors who are not in any way related to the Appellant Company or its Directors and are reputed Doctors stationed at various places in India. The appellant has submitted the various documentary evidences in support of its claim that payment to them are genuine business expenditure which mainly includes agreements executed with doctors, confirmations of such doctors wherein details of services' rendered are clearly mentioned, ledger accounts correspondence with doctors. The appellant has also submitted supporting evidences in the form of copy of scientific brochures, training manuals, research papers published by eminent doctors in the respect of products developed by it. It is noted that appellant has made payment through proper banking channels which prove that payment is genuine business expenditure and incurred as per business expediency. The tax" has also been deducted at source.

It is also noted that enquiry was conducted under section 133(6) by the Assessing Officer and in response thereto the Doctors have given confirmation by way of certificates which also establish the actual rendering of services by them and the genuineness of such services cannot be doubted. The Appellant has further given details of the services rendered by each of the Doctors, the nature of which is narrated in the above chart and these details were also provided to Assessing Officer and same are not found to be incorrect. In the course of appellate proceedings, on questioning, the Appellant on specimen basis, certain details of vouchers were produced about the actual conducting of seminars/training programs at certain places. These vouchers also support the Appellant's explanation that such services are actually rendered by the Doctors. Thus, the Appellant has established the necessity for the expenditure against the services genuinely rendered by the Doctors.

Insofar as the Assessing Officer's observation that there is difference in payment to various doctors for similar services, it is noticed that the payments are made as per the mutual agreement with the Doctors and it is not the case that any of the Doctors are related and hence they are paid higher amount. As such, the payment is made for the services rendered by Doctors, as per the agreement and out of commercial expediency. It is settled legal law that revenue could not sit in the arm's chair of the assessee and decide as to how affairs of the business were to be run and wasteful or excessive expenditure was to be curtailed. The question of commercial expediency was to be judged by the assessee and not by the Assessing Officer. The appellant has rightly placed reliance on the decision of Hon'ble Delhi High court in the case of CIT V/s. Oracle India (p) Limited, which squarely applies to the facts of the case.

The Appellant has also explained that the payment is made by cheque and TDS has been deducted. The details submitted by appellant clearly suggest that it has discharged the onus casted upon it to prove that genuine business expenditure has been incurred and claimed as revenue expenditure in return of income. The AO has not brought on record any contrary evidence to prove that the payments are not genuine. The appellant has rightly placed reliance on the judgement of Hon'ble Gujarat High court in the case of CIT V/s Mundra Ports & SEZ Limited 223 Taxman 150 wherein it has been held that "Where payment had been made through banking channels and tax was deducted at source and party was also not found to be related to assessee, Assessing Officer could not treat expense as bogus expense." The appellant has also rightly placed reliance on ratio of decision of Hon'ble Delhi High court in the case of CIT V/s Siddhartha Trade Links (P.) Ltd 206 Taxman 92 wherein the court has held as under:

"II. Section 37(1) of the Income-tax Act, 1961 - Business expenditure - Allowability of - Assessee-company effected sales through sales

representatives/agents - Commission or brokerage was being paid to agents - Assessing Officer disallowed commission payment on ground that addresses of some of recipients were same though persons/individuals were different - In assessment order it was also mentioned that in some cases PAN or addresses were not finished -On appeal. Tribunal highlighted that out of 16 parties, PAN of 14 parties were submitted to Assessing Officer - Moreover, assessee had; also .deducted TDS at rate of 5 per cent and-IDS returns was filed-Tribunal, thus, allowed claim of assessee holding that assessee had duly established that sufficient services were rendered for payment of commission - On revenue's appeal, it was noted that Assessing Officer did not issue any summons or call upon assessee to produce said agents for examination - Moreover, agreements with agents and actual payments were established - Whether in view of aforesaid, impugned order passed by Tribunal was to be upheld -Held, yes [In favour of assessee]"

Further, Hon'ble Delhi ITAT in the case of DCIT V/s Jaspreet Kaur ITA No. 4765 /Del/ 2012 referred in appellant's submission has held as under:

"Apropos ground no. 1, the assessee is regularly assessed to tax, maintaining audited books of account. The commission paid to sub agents is through banking channels, supported by agreement, IDS thereon is deducted and service tax is also paid. In our considered view, these facts reasonably discharge the burden of the assessee for establishing the genuineness and business expediency of the expenses. Merely because the assessee could not produce sub-agents physically cannot be held against her. In view thereof, we see no infirmity in the order of CIT(A), deleting the disallowance. His order on this issue is upheld"

The Hon'ble Ahmedabad ITAT in the case of ACIT V/s R.N. Dobaria (I.T.A. No.1788 / Ahd/2009) vide its order dated 05 April 2013 while dealing with disallowance of sub-contract expenses has also held as under:

"7. We have considered the rival submissions and perused the material on record. It is an undisputed fact that the assessee submitted complete names, addresses, PAN, confirmation of I T Returns, bank statement of the sub-contractors along with details of proof of payment before A.O. Ld. CIT(A) and also before us. Ld. CIT(A) while deleting the addition has given finding that the book results of the assessee have improved considerably during the current year as compared to the earlier year and the assessee has fully discharged the onus of proving the sub-contract expenses. He has further held that the A.O. has not brought any tangible evidence on record to prove that the expenses were not genuine and has made ad-hoc disallowance of 25%

and the aforesaid finding of Ld. CIJ(A) could not be controverted by the revenue by bringing- any contrary material on record. Further, the assessee has also discharged its onus by submitting names, addresses and PAN of the contractor before the A.O. as well as before Ld. CIT(A). With the details made available by the assessee to the A.O., he has also not summoned any of the sub- contractor to verify the genuineness of contracts. In view of these facts, we are of the view that no interference is called for in the order of Ld. CIT(A) and thus, this ground of the revenue is dismissed."

The above decision is also upheld by Hon'ble Gujarat High Court in 222 Taxman 24. The decisions referred supra clearly suggest that appellant has discharged its onus to prove genuineness of the expenditure and same is allowable business expenditure u/s 37(1) of the Act.

The AO has also observed that appellant has not submitted details of patients on which clinical studies were conducted. In this connection, it is noted that that appellant has not made any payment to various doctors for carrying out any clinical studies on patients but doctors have provided systematic data base/forms of clinical study based upon their experience and on the basis of feedback from various patients and in turn clinical studies are conducted on the products of appellant company for continuously improving the products of the appellant company.

Regarding the observation of the AO that, programs made by appellant to generate awareness among the children and their families about kidney diseases can at best be termed as corporate social responsibility of the assessee company, but no ways qualifies to be termed as business expenses. This observation of Assessing Officer cannot be accepted as by conducting these programs, interaction with large people can be made which in turn help appellant to promote its medicines in the markets and helps to increase the turnover of it. This type of expenditure has direct nexus with business requirement and cannot be held as non-business expenditure simply on presumption.

It is further noted that an observation and perusal of the details submitted by appellant clearly show that It is not the payment as prohibited by Circular No. 5 of CBDT, but is payment for professional services as per agreement and is also permissible as per para 6.8(g) of the MCI Guidelines as discussed herein above. The AO was, therefore, not right to conclude that the payment is prohibited by the Circular No. 5 of CBDT and is not admissible under Section 37(1) of the Act.

In view of the above discussion, I am of the considered opinion that the AO was not justified in making disallowance of professional fees of

Rs.2,29,16,147/- as same is an allowable business expenditure u/s 37(1) of the Act. The disallowance made by him is therefore directed to be deleted.

*The grounds of appeal are accordingly **allowed.***”

Apart from that, the chart given by the appellant regarding the details of the medical professionals whose professional fees are in question has also been scanned by the first appellate authority in the order impugned before us. The judgment passed by the Hon’ble Jurisdictional High Court in the case of CIT-vs-Mundra Port and Sez Ltd. reported in 223 taxman 150 wherein identical issue has been finalized to this effect that when payment had been made through banking channel and tax was deducted at source and the party was also not found to relate to the assessee. The Assessing Officer cannot treat the expenses as bogus expenses as correctly been made applicable to the instant case. Reliance were also placed by the Learned CIT(A) on the judgment passed by the Hon’ble Delhi High Court in the matter of CIT-vs-Siddhartha Trade Links (Pvt.) Ltd. reported in [2012] 206 Taxman 92 (Delhi). While holding that the assessee had duly established that sufficient services were rendered for payment of professional fees the judgment of the Hon’ble Delhi High Court in the case of DCIT-vs-Jaspreet Kaur in deciding the issue of burden of the assessee for establishing the genuineness and business expediency of the expenses were rightly considered and applied. Once the payment of professional fees were made in terms of the agreement which has not been prescribed by the CBDT Circular No.5/2012 for rendering professional services or either permissible as per para 6.8(g) MCI guidelines, the same cannot be questioned by the tax authorities and hence the order passed by the Learned CIT(A) is according to us, just and proper and without any ambiguity. So far as the judgment passed by the Hon’ble Himachal Pradesh High Court in the case of Indian Pharmaceutical Industry (SSI)-vs-CBDT is concerned, we find that the ratio laid down by the Hon’ble Court to this effect that if the

expenditure is not in violation of regulation framed by the Medical Council then it may not be taxable expenditure. Since we have already held that the medical professional fee is no way a violation of regulation of MCI or that the CBDT Circular No.5 we find no adverse effect of this judgment against the assessee. We have further carefully considered the judgment passed by the Hon'ble ITAT, Ahmedabad Bench in the matter of Cadila Pharmaceuticals Ltd. while dealing with this particular issue the Hon'ble Tribunal observed as follows:

"In the present day context, the malady of corruption is entering into all the vital organs of the society and situation has reached where these illegal acts have been accepted as a normal practice and the attempt to prevent, let alone eradicate corruption, is beyond reach. If the Courts were to accord their approval to such transactions, that would be the end of the rule of law and amounts to upholding immoral actions by law Courts. Such an action gets credibility and respect and it will be perpetuated with the support of the Court orders. When receipt of bribe and payment of bribe by public servants is held to be an offence and the Parliament has passed legislation for preventing the same, merely because those laws are not applicable to private persons, it cannot be said that it is moral, deceiving or paying bribe is a crime. Persons indulging in the same cannot be protected by law Courts. The Courts cannot extend their aid to uphold such transactions. In that view of the matter, even if it is not an offence as contended certainly, it is immoral and it causes injury to public and therefore the expenditure incurred in such immoral acts cannot be construed as expenditure incurred for the purpose of profits and gains of business or profession and the benefit of deduction or allowance under the Parliamentary legislation cannot be extended to such persons or to such expenditure. Such a question would fall within the Explanation-of s. 37 and is not deductible under s. 37.- J.K Panthaki & Co. v. ITO (2011) 57 DTR (Bang) (Trib) 233 : (2011) 139 TTJ (Bang) 337affirmed." (Para 45)

13.2.9 In view of the discussion as above, the objection raised by the assessee is rejected.'

28. *We have heard both the parties. Mr. Soparkar is very fair in pointing out at the outset that this tribunal's decision in Asstt. CIT v. Liva Healthcare Ltd. [2016] 161 ITD 63/73 taxmann.com 171 (Mum. - Trib.) upholding such a disallowance in case of pharmaceutical companies offering free samples to doctor post introduction of the relevant product in market after establishing end use; is hit by Section 37(1) explanation. He however refers to another co-ordinate bench decision in Macleods Pharmaceuticals Ltd. v. Addl. CIT [2016] 161 ITD 291/74 taxmann.com 250 (Mum. - Trib.) holding that the*

above Board's circular dated 01.08.2012 would not have any retrospective effect since not operating in assessment years 2010-11. He further quotes another co-ordinate bench decision in Dy. CIT v. PHL Pharma (P.) Ltd. [2017] 163 ITD 10/78 taxmann.com 36 (Mum. - Trib.) distinguishing the above case law in Revenue's favour whilst deleting an identical disallowance on the ground that such business promotion expenses are allowable as business expenditure not hit u/s. 37(1) explanation. We afforded ample rebuttal opportunity to the Revenue. Learned Departmental Representative fails to indicate any distinguishing features therein. We find that the above latter co-ordinate bench has elaborately discussed all case laws, IMC regulations as well as Board's circular in deciding the issue. We therefore adopt the very reasoning herein as well to delete the impugned disallowance. The assessee succeeds in its instant substantive ground. Its appeal ITA No.848/Ahd/2016 is partly accepted.”

We have also carefully considered the judgment passed by the DCIT-vs-Esaote India (NS) Ltd. The relevant portion whereof is as follows:

“Business disallowance - Allowability of (Sales promotion expenses) - Assessment year 2012-13 - Assessee company had supplied certain products free of cost to Government hospitals and other hospitals in pursuance of purchase order placed by such hospitals and claimed same as deduction under head 'sales promotion expenses' - Assessing Officer was of view that goods supplied to doctors and other professional association free of cost were prohibited in terms of CBDT Circular No. 5/2012 dated 1-8-2012; thus, disallowed expenses claimed by assessee - Whether CBDT circular no. 5/2012 dated 1-8-2012 is prospective in nature and, thus, not applicable to case of assessee - Held, yes - Whether, further, since goods were supplied to hospitals in pursuance to purchase order, it could not be concluded that products were supplied free of cost; thus, claim of assessee of expenditure under head sales promotion expenses was to be allowed - Held, yes [Para 10] [In favour of assessee]”

Taking into consideration the entire aspect of the matter, we are of the considered opinion that the professional fees paid to the doctors to the tune of Rs.2,29,16,147/- is not in violation of either MCI Guidelines or CBDT Circular as discussed above and hence the same is allowable business expenditure u/s 37(1) of the Act which has been taken into consideration in its proper prospective by the Learned CIT(A). Thus this Court does not find any infirmity in the order passed by the Learned CIT(A), so as to warrant interference. The

question is accordingly answered in the affirmative, i.e. in favour of the assessee and against the Revenue. Consequently, appeal fails and is accordingly dismissed.

6. In the result, all the revenue's appeals are dismissed.

This Order pronounced in Open Court on 23/09/2019

Sd/-
(PRAMOD KUMAR)
VICE PRESIDENT
Ahmedabad; Dated 23/09/2019
PritiYadav, Sr.PS

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

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

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

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad