

IN THE INCOME TAX APPELLATE TRIBUNAL "B", BENCH KOLKATA

BEFORE SHRI S.S.GODARA, JM & DR. A.L.SAINI, AM

आयकरअपीलसं./ITA No.1841/Kol/2017

(निर्धारणवर्ष / Assessment Year: 2014-15)

Panchjanya Trust P-176, Kalindi Housing Estate, Lake Town, Kolkata-700089	Vs.	ITO(Exemption), Ward-1(4), Kolkata
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AABTP 2734 M		
(Assessee)	..	(Revenue)

आयकरअपीलसं./ITA No.1994/Kol/2017

(निर्धारणवर्ष / Assessment Year: 2014-15)

ITO(Exemption), Ward-1(4), Kolkata	Vs.	Panchjanya Trust P-176, Kalindi Housing Estate, Lake Town, Kolkata-700089
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AABTP 2734 M		
(Assessee)	..	(Revenue)

Assessee by : Shri S.K. Das, FCA

Respondent by : Shri Robin Chowdhury, DR

सुनवाईकीतारीख/ Date of Hearing : 25/07/2019

घोषणाकीतारीख/Date of Pronouncement : 01/10/2019

आदेश / O R D E R

Per Dr. A. L. Saini:

The captioned cross appeals filed by the Assessee and Revenue, pertaining to assessment year 2014-15, are directed against the order passed by the

Commissioner of Income Tax (Appeal)-25, Kolkata, in appeal No.CIT(A),Kol-25/10250/2016-17, dated 21.06.2017, which in turn arises out of an assessment order passed by the Assessing Officer u/s 143(3)/11 of the Income Tax Act, 1961 (in short the 'Act') dated 30.11.2016.

2. Since these appeals relate to the same assessee, identical and common issues are involved, therefore these have been clubbed and heard together and a consolidated order is being passed for the sake of convenience and brevity.

3. First we shall take assessee's case in I.T.A. No. 1841/Kol/2017, for A.Y. 2014-15. The grounds of appeal raised by the assessee is as follows:

"1. For that the disallowance of claim of capital receipts on account of Admission Fee of Rs. 4,49,180/-, Re-admission Fees Rs.1,00,00,000/-, Term Charges Rs.21,70,700/- have been wrongly made without narrating any cogent reasons".

4. Brief facts qua the issue are that during the course of assessment proceedings, the assessing officer observed from the balance sheet of the assessee as at 31.03.2014, that the General fund at the disposal of the assessee was Rs. 6,14,48,893/- as compared to Rs. 4,48,70,032/- as at 31.03.2013. On being asked, the assessee submitted explanation of the difference in amount of Rs.1,65,78,861/- (Rs. 6,14,48,893-Rs. 4,48,70,032), as follows:

(i) Rs. 39,58,981/- as Surplus of Income over Expenditure.

(ii). Rs 1,00,00,000/-, collected as Re-Admission Fees.

(iii).Rs 21,70,700/-Term charges.

(iv).Rs. 4,49,180/-, Admission fees

Totaling Rs.1,26,19,880/-.

5. The AO was of the view that as per provisions of section 12(1) and section 11(1)(d), a corpus donation is that which comes with a specific direction of the donor that the said donation; would be corpus donation and any other donation is not a corpus donation. A donation given by any donor with a direction that it shall

be used for any other revenue or capital expenses for relief to poor, or for providing medical relief etc. are all earmarked donations to be used for that particular purpose and hence for a particular expenditure. Corpus donation is to be invested and it cannot be used for any expenditure. Income from such investment is required to be applied. Hence earmarked donations or specific expenditure donations are not corpus donations. Such earmarked donations/ receipts/fees, or in whatever nomenclature it is used, are income of the trust and have to be routed through Income & Expenditure Account and not directly charged to Balance Sheet. When such earmarked donations are directly taken to the Balance Sheet then such treatment is wrong. Such donations are given for a particular specified expenditure and hence they have to be routed through Income & Expenditure Account. If it is not routed through income & expenditure account then such donations/ fees must be added back to the income in the computation of Income. If expenditure out of such donation is to be spread over more than one year duration, the same has to be accumulated as per the rules provided in section 11 of the Act. From the nature of receipts, the AO noticed that it is pretty evident that these receipts were in fact fees, collected from students and was not "voluntary" in nature and is definitely to be routed through Income and expenditure account.

The assessee on being asked that why the above stated amounts were not routed through the Income & Expenditure account. Then the assessee admitted that what he has done is wrong and furnished a revised computation on 14.10.2016 incorporating the income of Rs 1,26,19,880/- (Rs 1,00,00,000 + Rs 21,70,700 + Rs 4,49,180) that was directly charged to Balance sheet as its income during the relevant AY 2014-15. Therefore, the general fund attributable to Re-admission fees, admission fees & Term charges, received during the year to the tune of Rs. 1,26,19,880/-, was added back to its total income.

6. Aggrieved by the order of the Assessing Officer, the assessee carried the matter in appeal before the Id. CIT(A) who has confirmed the addition made by the Assessing Officer. Aggrieved by the order of the Id. CIT(A) the assessee is in appeal before us.

7. We heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the fact of the case including the findings of the Id CIT(A) and other material available on record. We note that Id CIT(A) concluded that assessee collected Fees, and just like the other Fees, these are revenue receipts; and therefore must be routed through the income & Expenditure account. We note that the underlying ground relates to whether one time and non-recurring Annual Receipts from incumbent students being absolute nature of Development Fee, collected by the assessee classified and accounted as (a) Admission Fee Rs. 4,49,180/-, (b) Term Charges Rs. 21,70,700/- and (c) Re- Admission fee Rs. 1,00,00,000/-, are Capital Receipt or Revenue Receipt?

The Id Counsel submits before us that the school of the assessee is "unaided school", and in order to provide continuous upgraded infrastructure and facilities to the students for education, sports, auditorium, swimming pool etc. the necessary funds must be raised for required upgradation. The Id Counsel further submits that the Assessee has to develop additional infrastructure to provide quality education to students and all these activities require funds. There was an original corpus of the school but thereafter the corpus for such activity was created only through collection from the incumbent students since there was no scope to the Assessee for collection of fund from any philanthropist. Therefore, the referred receipts, by the unaided school of the assessee were capital receipts and correctly credited to the General / Corpus Fund of the assessee.

On the other hand, Id. DR has primarily reiterated the stand taken by the Assessing Officer which we have already noted in our earlier para and the same is not being repeated for the sake of brevity.

8. We note that admission fee, re-admission fee and the term charges has been considered by the assessee trust as a capital receipt. We note that the commercialization of education has been a problem area in the last several years. One of the methods of eradicating commercialization of education in schools is to

insist on every school following principles of accounting applicable to not- for-profit organizations / non-business organizations. Under the generally accepted accounting principles, expense is different from expenditure. All operational expenses for the current accounting year like salary and allowances payable to employees, rent for the premises, payment of property taxes are current revenue expenses. These expenses entail benefits during the current accounting period. Expenditure, on the other hand, is for acquisition of an asset of an enduring nature which gives benefits spread over many accounting periods, like purchase of plant and machinery, building etc. Therefore, there is a difference between revenue expenses and capital expenditure. We must keep in mind that accounting has a linkage with law. Accounting operates within legal framework. Therefore, banking, insurance, and electricity companies have their own form of balance sheets unlike balance sheets prescribed for companies under the Companies Act, 1956. Therefore, we have to look at the accounts of non-business organizations like schools, hospitals etc. in the light of the statute in question. We note that on account of increased cost due to inflation, the management is entitled to create Development fund account. For creating such development fund, the management is required to collect development fees. With this correct practice being introduced, development fees for supplementing the resources for purchase, upgradation and replacements of furniture and fixtures and equipment is justified. These propositions were upheld by the Hon`ble Supreme Court in the case of Modern School Vs. Union of India, Appeal No.2699/2001, order dated 27.04.2004.

Normally there is no bar wherein the account of development fund is capitalized. We note that it is a well settled principle of law that nomenclature given to the documents is not decisive factor but the nature and substance of the transaction has to be determined. We note that on the identical facts the Hon`ble Supreme Court in the case of Yellapu Uma Maheswari vs. Buddha Jagadheeswarao, in SLP No. 12788 of 2014, order dated 08.10.2015, held as follows:

“ It is well settled that the nomenclature given to the document is not decisive factor but the nature and substance of the transaction has to be determined with reference to the terms and documents and that the admissibility of a document is entirely dependent upon the recitals contained in that document but not on the

basis of the pleadings set up by the party who seeks to introduce the document in question. A thorough reading of both Exhibits B-21 and B-22 makes it very clear that there is relinquishment of right in respect of immovable property through a document which is compulsorily registerable document and if the same is not registered, becomes an inadmissible document as envisaged under section 49 of the Registration Act. Hence, Exhibits B-21 and B-22 are the documents which squarely fall within the ambit of section 17(i)(b) of the Registration Act and hence are compulsorily registerable documents and the same are inadmissible in evidence for the purpose of proving the factum of partition between the parties. We are of the considered opinion that Exhibits B21 and B22 are not admissible in evidence for the purpose of proving primary purpose of partition.”

Therefore, based on the above noted principles laid down by the Hon`ble Supreme Court, we accept the admission fee of Rs. 4,49,180/-, readmission fee of Rs. 1,00,00,000/-, term charges of Rs. 21,70,000/- as capital receipt and therefore we delete the addition made by the Assessing Officer and confirmed by the Id. CIT(A) at Rs. 1,26,19,880/- (consisting admission fee 4,49,180/- , readmission fee 1,00,00,000/- & Term charges Rs. 21,70,000/-).

9. Now we shall take Revenue’s appeal in I.T.A. No. 1994/Kol/2017, for A.Y. 2014-15, wherein the revenue has raised following grounds of appeal:

- 1. That on the facts and circumstances of the case as well as law, the Id. CIT(A) has erred in granting relief to the assessee on account of depreciation amounting to Rs. 1,03,74,724/-.*
- 2. That on the facts and circumstances of the case as well as law, claim of depreciation on assets for which the acquisition cost to the assessee is nil, allows the assessee to enjoy double deduction.*
- 3. That on the facts and circumstances of the case, the Id. CIT(A) has erred in accepting administrative and establishment expenses amounting to Rs. 28,22,647/- as application of income without considering the same as expenses for running office only.*
- 4. That on the facts and circumstances of the case, the Id. CIT(A) has erred in holding that the assessee has satisfied the requirement u/s 11(1)(a) of the Income Tax Act, 1961.*
- 5. That the appellant craves for leave to amend, modify, substitute, and or abridge and/or rescind any or all of the grounds during any stage of appeal.*

10. Ground nos. 1 and 2 raised by the revenue relate to deletion of addition on account of depreciation amounting to Rs. 1,03,74,724/-.

11. Brief facts qua the issue are that during the assessment proceedings, the assessee was asked to give his justification regarding his claim of depreciation as the same will tantamount to double deduction as the full cost of the asset was already treated as application in the year in which it was procured. During the assessment proceedings the assessee filed a revised computation in which he himself excluded the depreciation as application of income. The above facts were discussed in the body of the assessment order dated 30.11.2016 vide para 4.1, 4.2, 4.3 and 4.4 of assessment order. The assessing officer therefore, did not allow depreciation claim amounting to Rs. 1,03,74,724/-, as application of income.

12. Aggrieved by the stand so taken by the Assessing Officer, the assessee carried the matter in appeal before the Id. CIT(A) who has deleted the addition made by the Assessing Officer. Aggrieved by the order of the Id. CIT(A), the Revenue is in appeal before us.

13. The Id. DR for the Revenue has primarily reiterated the stand taken by the Assessing Officer which we have already noted in our earlier para and the same is not being repeated for the sake of brevity and on the other hand the Id. Counsel has defended the order of the Id. CIT(A).

14. We heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the fact of the case including the findings of the Id CIT(A) and other material available on record. We note that the issue, when the acquisition of asset had been claimed as application of income, then whether depreciation is allowable? We note that sub-section (6) to section 11 of the Act provides that in case where acquisition of asset had been claimed as application, then depreciation is not allowable. However, we note that this amendment in sub-section (6) to section 11 of the Act is prospective in nature and applicable from

01.04.2015. That is, the amendment in sub-section (6) to section 11 of the Act, the does not applicable to the assessee under consideration. We note that the decision of the Hon`ble jurisdictional High Court of Calcutta in the case of CIT vs. Siliguri Regulated Market Committee (2014) 366 ITR 51, is applicable to the assessee, wherein the Hon`ble High Court has held that depreciation claim is allowable even if asset had been claimed as application by assessee trust . Findings of the court is given below:

“Court had considered the submissions and perused the judgments of the Punjab and Haryana High Court and the Bombay High Court as also the judgment of this court in the case of Jayashree Charity Trust and in the case of Bheruka Public Welfare Trust. It was opined that the views expressed in the case of Jayashree Charity Trust (supra) are logical and in consonance with common sense. The object of section 11 of the Income-tax Act, 1961, was to feed the public charity. By permitting computation of income in a commercial manner, the object of feeding the public charity was achieved. The amount deducted by way of depreciation was in that case was ploughed back for user on account of charity. It cannot be disputed that a building used for the purpose of charity diminishes in value over the time like any other building. Therefore, providing for such diminution of value would keep the corpus of the trust intact otherwise the corpus of the trust itself in course of time may get dissipated. (Para 11)

Court was as such, in agreement with the views expressed in the case of Jayashree Charity Trust (supra). There was as such, no reason why the matter should be referred to any larger Bench, as submitted by Mr. Bhowmick. In the result, the appeal fails. Both the questions were answered in the affirmative and in favour of the assessee. The appeal was thus disposed of.”

As regards as to whether the inserted sub-section (6) could have retrospective application, judicial decisions have held that it cannot be interpreted so. The insertion is prospective w.e.f 01.04.2015. The Id Counsel submitted the following case laws: Indraprastha Cancer Society (ITA No. 240 of 2014) dated 18.11.2014 Delhi High Court; DIT (Exemption) vs. Al-Ameen Charitable Fund Trust (2016) 67 Taxmann.com 160 (Karnataka High Court), and CIT(Exemption), Bangalore vs. The Karnataka Law Society (2017), wherein, in sum and substance, it was held as follows:

“24. The Constitution Bench of the Apex Court in Vatika Township (P.) Ltd.'s case (supra), had laid down general principles concerning retrospectivity in Paragraphs 33 and 34, and the same is extracted hereunder:

"33. We would also like to point out, for the sake of completeness, that where a benefit is conferred by a legislation, the rule against a retrospective construction is different. If a legislation confers a benefit on some persons but without inflicting a corresponding detriment on some other person or on the public generally, and where to confer such benefit appears to have been the legislators object, then the presumption would be that such a legislation, giving it a purposive construction, would warrant it to be given a retrospective effect. This exactly is the justification to treat procedural provisions as retrospective. In Government of India v. Indian Tobacco Association, the doctrine of fairness

was held to be relevant factor to construe a statute conferring a benefit, in the context of it to be given a retrospective operation. The same doctrine of fairness, to hold that a statute was retrospective in nature, was applied in the case of Vijay v. State of Maharashtra. It was held that where a law is enacted for the benefit of community as a whole, even in the absence of a provision the statute may be held to be retrospective in nature. However, we are confronted with any such situation here.

34. In such cases, retrospectively is attached to benefit the persons in contradistinction to the provision imposing some burden or liability where the presumption attaches towards prospectivity. In the instant case, the proviso added to Section 11 of the Act is not beneficial to the assessee. On the contrary, it is a provision which is onerous to the assessee. Therefore, in a case like this, we have to proceed with the normal rule of presumption against retrospective operation. Thus, the rule against retrospective operation is a fundamental rule of law that no statute shall be construed to have a retrospective operation unless such a construction appears very clearly in the terms of the Act, or arises by necessary and distinct implication. Dogmatically framed, the rule is no more than a presumption, and thus could be displaced by out weighing factors".

Taking into account, the factual position narrated above, we uphold the order of Id CIT(A) and dismiss the ground No.1 and 2 raised by the Revenue.

15. Ground Nos. 3 and 4 raised by the Revenue relate to disallowance of administrative and establishment expenses amounting to Rs. 28,22,647/-.

16. Brief facts qua the issue are that during the assessment proceedings vide question no. 14 of the notice u/s 142(1) dated 18/04/2016, the assessee was asked to submit breakup of Administrative and Establishment expenses with a sum up in summery sheet and the other expenses. The assessee submitted his reply to notice u/s 142(1) on 27/06/2016. However, assessing officer did not make any discussion in the assessment order and made addition of Rs. 28,22,647/-.

17. Aggrieved by the order of the Assessing Officer, the assessee carried the matter in appeal before the Id. CIT(A) who has deleted the addition made by the Assessing Officer. Aggrieved by the order of the Id. CIT(A), the revenue is in appeal before us.

18. The Id. DR has primarily reiterated the stand taken by the Assessing Officer which we have already noted in our earlier para and the same is not being repeated

for the sake of brevity and on the other hand the Id. Counsel for the assessee has defended the order of the Id. CIT(A).

19. We heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the fact of the case including the findings of the Id CIT(A) and other materials available on record. We note that administrative and establishment expenses at Rs. 28,22,647/- is an allowable expenditure. The details of the same is as follows:

Administrative & Establishment Expenses		
Sl	Particulars	Amount (Rs.)
1	General expenses	79,767
2	Travelling expenses	17,163
3	Audit Fees	28,090
4	Bank Charges	9,733
5	property tax	4,10,804
6	Miscellaneous expenses	23,297
7	Accounting charges	55,000
8	Car expenses, insurance and interest on car loan	3,89,749
9	Labour charges	12,08,574
10	Advertisement	67,465
11	Professional Charges	1,07,489
12	Security charges (outsourced)	4,25,516
Total		28,22,647

These expenses are incurred by the assessee to run the trust activities, therefore, it is clearly an application of the income. For that we rely on the decision of the jurisdictional Hon`ble Calcutta High Court in the case of CIT vs. Birla Janahit Trust (1994) 208 ITR 372 (Cal)-, wherein it was held as follows:

“2. Let us now turn to question No. 2 which is as follows:

"Whether, on the facts and in the circumstances of the case, the Tribunal was justified in holding that the net dividend should be considered for the purpose of section 11 of the Income-tax Act and that the adjustment of establishment expenses should not be done to arrive at the figure of 75 per cent of the income to be applied for charitable purpose?"

The second question relates to the administrative expenses to the tune of Rs. 13,459 deducted by the ITO from the gross income of the assessee.

The ITO took the balance as the income of the trust and applied the rate of 75 per cent to this balance in order to determine the amount that should be spent to enable the assessee to claim exemption under section 11 of the Act. The assessee filed an appeal to the AAC contending that the administrative expenses should not have been deducted from the gross income. The AAC accepted the claim of the assessee and directed the ITO to consider the administrative expenses as an amount spent for charitable purposes.

3. Being aggrieved, the revenue filed an appeal to the Tribunal. The Tribunal has observed that there is nothing in section 11 which says that the income of the assessee-trust should be taken at a figure after deducting administrative expenses from the gross income. The Tribunal upheld the decision of the AAC and dismissed the appeal of the department.

4. Before us the contentions urged before the Tribunal have been reiterated.

5. It appears from the order of the AAC that the assessee has incurred the expenditure on salaries and miscellaneous expenses for the purpose of carrying out the objects and purposes of the trust and not only to earn the income from dividend. It is now well-settled that in determining the portion of income applied or accumulated for charitable or religious purpose, regard should be had to the trust income in commercial sense or according to the accounts of the trust and not the total income as computed under the provisions of the Act. Our attention has been drawn to several decisions in this connection. In *Deo Radha Madhava Lalji Genda Trust v. Property Tax Officer* [1980] 125 ITR 531 (MP), it has been observed that tax liability and other outgoings in respect of the trust property are all incidental expenses relating to and connected with the main objects of the trust, which are exclusively religious and charitable. If the trust property is not properly maintained and proper accounts are not kept, the very existence of the trust would be in jeopardy and its object and purpose would be lost. In this view of the matter, simply because a part of the rental income is spent in the maintenance, repairs, payment of salaries to employees, taxes and legal expenses, etc., it could not be said that the income derived from the trust property was not applied exclusively to religious and charitable purposes.

6. In *CIT v. Trustee of H.EH. the Nizam's Supplemental Religious Endowment Trust* [1981] 127 ITR 378 (AP), it has been held that with regard to the income of the trust as such, it is the accounts of the trust alone that had to be taken into consideration. It was held that expenses incurred and by way of payments of income-tax and wealth-tax during the relevant year were incidental to the carrying out of the charitable purposes of the trust. Such payments were outgoings in that particular year and were incidental to the carrying out of the objects of the trust.

7. In *CIT v. Estate of V.L. Ethiraj* [1982] 136 ITR 12 (Mad.), it was held that income from properties would have to be arrived at in the normal commercial manner without reference to the provisions which were attracted by section 14 of the Act.

8. In *CIT v. Janaki AmmalAyya Nadar Trust* [1985] 153 ITR 159 (Mad.), it was held that payment of tax is necessary to preserve the property of the trust when a demand is lawfully made. Therefore, the expenditure incurred by way of payment of tax out of the current year's income has to be considered as application for charitable purposes.

9. In *CIT v. Jayashree Charity Trust* [1986] 159 ITR 280, this Court held that the income to be considered will be that which is arrived at in the context of what is available in the hands of the assessee subject to an adjustment of any expenses extraneous to the trust.

10. In our view, income applied to meet expenses, such as normal expenses of management which may not, strictly speaking, be charitable but they are termed as incidental to the carrying out of charitable purposes. Such expenses should not be excluded from exemption. In *Jayashree Charity Trust's case* (supra), the Board's Circular No. 5-P(LXX-6) dated 19-5-1968 relied upon. It was, inter alia, laid down in the said circular as follows:

"Where the trust derives income from house property, interest on securities, capital gains, or other sources, the word 'income' should be understood in its commercial sense, i.e., book income, after adding back any appropriations or applications thereof towards the purposes of the trust or otherwise, and also after

adding back any debits made for capital expenditure incurred for the purposes of the trust or otherwise. It should be noted, in this connection, that the amounts so added back will become chargeable to tax under section 11(3) to the extent that they represent outgoings for purposes other than those of the trust. The amounts spent or applied for the purposes of the trust from out of the income computed in the aforesaid manner, should be not less than 75 per cent of the latter, if the trust is to get the full benefit of the exemption under section 11(1)." (p. 285)

After quoting that circular, this Court observed as follows:

"This circular makes it clear that the word 'income' in section 11(1)(a) must be understood in a commercial sense. The entire income of the trust, in the commercial sense, has been spent for the purpose of charity. There is no reason to deny the benefit of exemption granted by section 11 to that portion of the income which has been taken away by deduction at source on the ground that the amount has not been spent or accumulated for the purpose of charity." (p. 286)

11. In our view, therefore, the expenditure on salaries and miscellaneous expenses for the purpose of carrying out the objects and purposes of the trust must be considered as application for charitable purposes. However, in this case the quantum of the expenditure for carrying out the objects and purposes of the trust and the expenditure made to earn the income had not been separately allocated or determined. We, therefore, answer the second question by saying that the Tribunal was right in holding that the assessee will be entitled to the benefit of the expenditure made on salaries and miscellaneous expenses for the purpose of carrying out objects and purpose of the trust only; but any expenditure incurred for earning the income from dividend will not qualify as amounts spent for carrying out the object and purpose of the trust."

20. We note that administrative and establishment expenses at Rs. 28,22,647/- is an allowable expenditure, as has been held by the jurisdictional High Court of Calcutta in the case of Birla Janahit Trust (supra). That being so we decline to interfere in the order passed by the Id CIT(A), his order on this issue is hereby upheld and grounds of appeal raised by the Revenue is dismissed.

21. In the result, the appeal of the Assessee is allowed and the appeal of the Revenue is dismissed.

Order pronounced in the Court on 01.10.2019

Sd/-
(S.S.GODARA)
न्यायिकसदस्य / JUDICIAL MEMBER

Sd/-
(A.L.SAINI)
लेखासदस्य / ACCOUNTANT MEMBER

दिनांक/ Date: 01/10/2019
(SB, Sr.PS)

Copy of the order forwarded to:

1. Panchajanya Trust
2. ITO(Exemption), Ward-1(4), Kolkata.
3. C.I.T(A)-
4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

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By Order

Assistant Registrar
ITAT, Kolkata Benches