



**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI. A. D. JAIN, VICE PRESIDENT  
AND SHRI T. S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.470 & 471/LKW/2017  
Assessment Year: 2006-07 & 2008-09

ITO (Exemption) Lucknow	v.	M/s A.P.S. Academy Leela Building 235, Senani Vihar Raibareilly
		TAN/PAN:AAATA7665H
(Appellant)		(Respondent)

Appellant by:	Smt. Alka Singh, D.R.		
Respondent by:	Shri Rakesh Garg, Advocate		
Date of hearing:	28	08	2019
Date of pronouncement:	20	09	2019

**ORDER**

**PER A. D. JAIN, V.P.:**

These two appeals are filed by the Revenue against the separate orders of the learned CIT(A)-4, Lucknow both dated 28/06/2017 pertaining to assessment years 2006-07 & 2008-09.

**ITA No.471/LKW/2017:**

2. At the outset, the Id. counsel for the assessee submitted that the tax effect involved in appeal No.471/Lkw/2017 does not exceed Rs.50 lakhs, hence this appeal filed by the Department is not maintainable in view of CBDT's Circular No.17/2019, dated 8<sup>th</sup> August, 2019, F. No.270/Misc.142/2007-ITJ(Pt.) and is liable to be dismissed as such.

3. We have heard the rival parties and have gone through the material placed on record. The Central Board of Direct Taxes, vide Circular No.17/2019, dated 8<sup>th</sup> August, 2019, F. No.270/Misc.142/2007-

ITJ(Pt.), has issued the direction in supersession of the Circular No. 3/2018 dated 11<sup>th</sup> July, 2018, F.No.279 of Misc.142/2007-ITJ (Pt.), in consonance with the power entrusted under section 268A of the Income Tax Act, 1961 that no appeal should be filed before the Tribunal in case the tax effect does not exceed Rs.50 lakhs. In the backdrop of the CBDT Circular No.17/2019, the Ahmedabad Bench of the Tribunal, in its recent order passed on 14<sup>th</sup> August, 2019 in the case of Income Tax Officer Ward 3(2), Ahmedabad vs. Dinesh Madhavlal Patel, Ahmedabad and others in ITA No. 1398/Ahd/2004, etc., disposing off 628 appeals and Cross Objections, observed and held as below:

*“These 628 appeals and COs pertain to the appeals are filed by various Assessing Officers, all these appeals call into question correctness of the relief granted to the taxpayers by the Commissioners of Income Tax (Appeals) and, most importantly, the tax effect involved in all these appeals does not exceed Rs.50,00,000 in each of these appeals. The cross objections taken up for hearing are only such cross objections as emanate from these appeals and are broadly in support of the orders passed by the Commissioner (Appeals). In these cases, in the light of the discussions with the Principal Chief Commissioner of Income Tax (Gujarat) and representatives of the Ahmedabad ITAT Bar Association, individual notices are dispensed with; notices of hearing are given only through the notice board.*

*2. It is in this backdrop that we are pleased to take note of a very pragmatic and taxpayer friendly policy decision by the Government of India for reducing the income tax litigation. Vide CBDT circular dated 8th August, 2019, the income tax department has further liberalized its policy for not filing appeals against the decisions of the appellate authorities in favour of the taxpayers, wherein tax involved is below certain threshold limits, and announced its policy decision not to file, or press, the appeals, before this Tribunal, against the appellate orders favourable to the assessee in the cases in which overall tax effect, excluding interest- except when interest itself is in dispute, is Rs 50,00,000 or less. What it*

*means, in plain words, is that when a Commissioner (Appeals) gives the taxpayer tax relief of upto Rs 50 lakhs in an appeal in an assessment year, the matter ends there and the relief so granted by the Commissioner (Appeals) cannot be challenged before this Tribunal, that when this Tribunal gives the taxpayer relief of upto Rs 1 crore in an appeal in an assessment year, the matter ends there and the relief so granted by the Tribunal cannot be challenged before the Hon'ble High Court, and that when Hon'ble High Court gives relief of upto Rs 2 crore to the taxpayer in an appeal in an assessment year, that relief cannot be challenged before Hon'ble Supreme Court. These monetary threshold limits for filing of appeals by the income tax authorities do not take into account interest and other corollaries of the tax demands being confirmed such as penalties, except when a penalty itself is subject matter of litigation, and prosecutions. The enhancement of these monetary limits is at an unprecedented scale. The monetary limit for appeals before this Tribunal, which was Rs 3,00,000 till 10th July 2014, has been in effect enhanced to almost 1,700% in the last five years. This substantial relaxation is certainly a huge step which signifies trust reposed by the Government of India in the decisions of the appellate forums, and substantially cuts down time taken in the finality of the appellate process. It is indeed heartening to note that in one stroke, the Government has not only prevented, but has, in effect, set the stage for withdrawal of thousands of appeals before this Tribunal and before Hon'ble Courts above. In an environment in which retrospectivity was attached only to the taxation and not to tax reliefs or concessions, such an approach is a pleasant departure from legacy practices.*

*3. In view of the above factual background and the generous concession by this benevolent CBDT circular, all these appeals must be dismissed as withdrawn and the related cross objections must be dismissed as infructuous. There is, however, a small issue that we must deal with.*

*4. Smt Aparna Agarwal, learned Departmental Representative, however, has a point to make. She points out that the circular dated 8th August 2019 is not clearly*

*retrospective inasmuch as it specifically states in para 4 that “(t)he said modifications shall come into effect from the date of issue of this Circular”. It is thus pointed out that this sentence gives an impression that is only after the date of the said circular that the departmental appeals will not be filed in the cases within the specified tax effect limits. We are urged to bear in mind the impact of this observation while giving effect to the circular dated 8th August, 2019. She, however, hastens to add that she is yet to have any specific instructions on the issue and she leaves it for the bench to take the appropriate call. Learned representatives appearing for the taxpayers vehemently oppose the suggestion implicit in her submissions. All of them are unanimous in their argument that the circular must be held to have retrospective application and must equally apply to the pending appeals as well. Shri J P Shah, Senior Advocate, points out that the circular dated 8th August 2019 is not a standalone circular and it is required to be read with the old circular no. 3 of 2018 which is what it seeks to modify. This circular, according to the learned counsel, only enhances the monetary limits and gives further relaxation. He urges us not to read the circular in a manner so as to nullify the underlying approach and object of reducing litigation. Shri Soparkar, learned Senior Advocate, submits that all that the present circular does is to modify the monetary limits and nothing more, and, therefore, it cannot be treated to follow any other approach other than the approach followed in the old circular. The old circular, beyond any dispute or controversy, categorically applied to the pending appeals as on the date of issuance of circular. Shri Tushar Hemani, learned Senior Advocate, points out that the circular dated 8th August 2019 only gives further relief not only in terms of the monetary limits but also in terms of the manner in which the application of circular to orders dealing with more than one year is to be made. Shri S N Divetia, learned counsel for the assessee, submits that unlike in the cases of earlier CBDT circulars, which used to be in supersession of earlier circulars on the issues, the circular dated 8th August 2019 only modifies the earlier circular which, inter alia, provided for its retrospective application. Our attention is invited to some judicial precedents in support of the contention that the*

*benevolent circular, such as the one in question, is to be given effect in respect of the pending appeals as well. Ms Urvashi Shodhan, learned counsel for the assessee, points out that its plainly contrary to the scheme of the litigation policy of the Government of India to give this circular only prospective effect. Shri S K Sadhwani, learned counsel for the assessee, invites our attention to the letter dated 16th July 2018 issued by Member CBDT to the all the Principal Chief Commissioners of Income Tax, in the context of circular dated 11<sup>th</sup> July 2018 that the present circular seeks to modify, seeking report on withdrawal of the appeals covered by the circular. He then points out that it is the old circular is still alive today and the only change is with respect to the monetary limits. In all fairness, therefore, the same approach regarding withdrawal of pending appeals must be followed for this circular as well. On the same lines, arguments are advanced by the learned representatives which, for the sake of brevity and to avoid repetition, we are not referring to in more specific details. In brief rejoinder, learned Departmental Representative graciously leaves the matter to us.*

*5. Having considered the rival submissions and having perused the material on record, we do not have slightest of hesitation in holding that the concession extended by the CBDT not only applies to the appeals to be filed in future but it is also equally applicable to the appeals pending for disposal as on now. Our line of reasoning is this. The circular dated 8th August 2019 is not a standalone circular. It is to be read in conjunction with the CBDT circular no 3 of 2018 (and subsequent amendment thereto), and all it does is to replace paragraph nos. 3 and 5 of the said circular. This is evident from the following extracts from the circular dated 8th August 2019:*

*2. As a step towards further management of litigation. it has been decided by the Board that monetary limits for filing of appeals in income-tax cases be enhanced further through amendment in Para 3 of the Circular mentioned above and accordingly. the table for*

*monetary limits specified in Para 3 of the Circular shall read as follows:*

<i>S.No.</i>	<i>Appeals/SLPs in Income-tax matters</i>	<i>Monetary Limit (Rs.)</i>
<i>1</i>	<i>Before Appellate Tribunal</i>	<i>50,00,000</i>
<i>2</i>	<i>Before High Court</i>	<i>1,00,00,000</i>
<i>3</i>	<i>Before Supreme Court</i>	<i>2,00,00,000</i>

*3. Further, with a view to provide parity in filing of appeals in scenarios where separate order is passed by higher appellate authorities for each assessment year vis-a-vis where composite order for more than one assessment years is passed. para 5 of the circular is substituted by the following para:*

*“5. The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. If in the case of an assessee, the disputed issues arise in more than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit specified in para 3. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. Further, even in the case of composite order of any High Court or appellate authority which involves more than one assessment year and common issues in more than one assessment year no appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. In case where a composite order/ judgement involves more than one assessee, each assessee shall be dealt with separately”*

*4. The said modifications shall come into effect from the date of issue of this Circular.*

6. Clearly, all other portions of the circular no. 3 of 2018 (supra) have remained intact. The portion which has remained intact includes paragraph 13 of the aforesaid circular which is as follows:

13. This Circular will apply to SLPs/ appeals/ cross objections/ references to be filed henceforth in SC/HCs/Tribunal and it shall also apply retrospectively to pending SLPs/ appeals/ cross objections/references. Pending appeals below the specified tax limits in para 3 above may be withdrawn/ not pressed.

7. In view of the above discussions, we hereby hold that the relaxation in monetary limits for departmental appeals, vide CBDT circular dated 8th August 2019 (supra) shall be applicable to the pending appeals in addition to the appeals to be filed henceforth.

8. Learned Commissioner (DR) then submits liberty may kindly be given to point out, upon necessary further verifications, and to seek recall the dismissal of appeals and restoration of the appeals in the cases (i) in which it can be demonstrated that the appeals are covered by the exceptions, and (ii) which are inadvertently included in this bunch of appeals, wherein the tax effect, in terms of the CBDT circular (supra), exceeds Rs 50,00,000. None opposes this prayer; we accept the same. We make it clear that the appellants shall be at liberty to point out the cases which are wrongly included in the appeals so summarily dismissed, either owing to wrong computation of tax effect or owing to such cases being covered by the permissible exceptions- or for any other reason, and we will take appropriate remedial steps in this regard.

9. In the light of the above discussions, all the appeals stand dismissed as withdrawn. As the appeals filed by the Revenue are found to be non-maintainable and as all the related cross-objections of the assessee arise only as a result of those appeals and merely support the order of the

*CIT(A), the cross objections filed by the assessee are also dismissed as infructuous. Ordered, accordingly.”*

4. It may be clarified that though every care has been taken by the Registry of the Tribunal in identifying the appeal, it may yet be that some error in working the tax effect may have occurred. It may also be that the appeal is otherwise saved by the exceptions listed at para 10 (scope of which stands widened vide amendment dated 20/8/2018) or para 11 of the Circular. Accordingly, liberty is hereby granted to the parties to move the Tribunal in this regard, in which case it shall, if satisfied on merits, recall the appeal for being heard on merits. Needless to add, the Tribunal shall, while doing so, grant an opportunity of hearing to the other side.

5. In view of the above, we dismiss the appeal in I.T.A. No.471/Lkw/2017 of the Revenue for low tax effect.

**ITA. No.470/LKW/2017:**

6. In I.T.A. No.470/Lkw/2017, the Revenue is aggrieved with the action of the learned CIT(A) by which he has deleted the penalty of Rs.67,75,940/- imposed u/s 271(1)(c) of the Act. This is a recalled matter.

7. The grievance of the Department in this appeal, as laid out by the Id. D.R., is that the Id. CIT(A) has erred in law and on facts in deleting, by wrongly invoking the provisions of section 271(1)(a) of the Act, the penalty of Rs.67,75,940/- imposed under section 271(1)(c) of the Act, as the case is covered under section 275(1A) of the Act.

8. Per contra, the Id. counsel for the assessee, supporting the impugned order, has contended that the case is covered by section 275(1)(a) of the I.T. Act, as the order of the Tribunal was passed on 29/08/2014 and even if the service of the order was made in the month of October or November, the penalty order should have been passed

within six months from the date of receipt of the order of the Tribunal, i.e., by April or May 2014, whereas the penalty has been imposed on 27/01/2017, which is beyond six months. The Id. counsel for the assessee submitted that the appeal effect has also been given in the month of September 2014 itself, which establishes that the order was received by the Revenue in the month of September, 2014 and the penalty should have been imposed latest by 31/03/2015. The Id. counsel for the assessee submitted that as such, the penalty imposed is barred by the limitation prescribed by section 271(1)(a), as rightly held by the Id. CIT(A).

9. Heard. The question is as to whether the Department is correct in contending that the limitation to pass penalty order in the present case is governed by the provisions of section 271(1A) of the Act, or if the Id. CIT(A) has rightly held the penalty order to be barred by the limitation prescribed by section 271(1)(a) of the Act.

10. Section 275 deals with bar of limitation for imposing penalty. Sub-section (1) of section 275 reads as under:

*"(1) No order imposing a penalty under this Chapter shall be passed-*

*(a) in a case where the relevant assessment or other order is the subject matter of an appeal to the Commissioner (Appeals) under section 246 or section 246A or an appeal to the Appellate Tribunal under section 253, after the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, or six months from the end of the month in which the order of the Commissioner (Appeals) or, as the case may be, the Appellate Tribunal is received by the Chief Commissioner or Commissioner, whichever period expires later;*

*Provided that in a case where the relevant assessment or other order is the subject-matter of an appeal to the Commissioner (Appeals) under section 246 or section 246A, and the Commissioner (Appeals) passes the order on or after the 1st day of*

*June, 2003 disposing of such appeal, an order imposing penalty shall be passed before the expiry of the financial year in which the proceedings, in the course of which action for imposition of penalty has been initiated, are completed, or within one year from the end of the financial year in which the order of the Commissioner (Appeals) is received by the Chief Commissioner or Commissioner, whichever is later;*

*(b) in a case, where the relevant assessment or other order is the subject-matter of revision under section 263, after the expiry of six months from the end of the month in which such order of revision is passed ;*

*(c) in any other case, after the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, or six months from the end of the month in which action for imposition of penalty is initiated, whichever period expires later.”*

11. As per the existing provisions of sub-section (1) of section 275, (i) in a case where the relevant assessment or other order is the subject-matter of an appeal to the Commissioner (Appeals) under section 246 or section 246A or an appeal to the Appellate Tribunal under section 253, an order imposing a penalty shall not be passed after the expiry of the financial year in which the proceedings, in the course of which action for imposition of penalty has been initiated, are completed, or six months from the end of the month in which the order of the Commissioner (Appeals) or, as the case may be, the Appellate Tribunal, is received by the Chief Commissioner or Commissioner, whichever period expires later. However, this limitation is applicable only if the Commissioner (Appeals) passed the order before 1<sup>st</sup> June, 2003, disposing of the appeal made before him; (ii) in a case where relevant assessment or other order is the subject matter of an appeal to the Commissioner (Appeals) under section 246 or section 246AQ, and the Commissioner (Appeals) passes the order on or after 1<sup>st</sup> June, 2003, disposing of such appeal, an order imposing penalty shall be

passed before the expiry of the financial year in which the proceedings, in the course of which action for imposition of penalty has been initiated, are completed, or within one year from the end of the financial year in which the order of the Commissioner (Appeals) is received by the Chief Commissioner or Commissioner, whichever is later; (iii) In a case where, the relevant assessment or other order is the subject matter of revision under section 263 or section 264, after the expiry of six months from the end of the month in which such order of revision is passed; and (iv) In any other case, after the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, or six months from the end of the month in which action for imposition of penalty is initiated, whichever period expires later.

12. Sub-section (1A) of section 275 is as follows:

*"(1A) In a case where the relevant assessment or other order is the subject-matter of an appeal to the Commissioner (Appeals) under section 246 or section 246A or an appeal to the Appellate Tribunal under section 253 or an appeal to the High Court under section 260A or an appeal to the Supreme Court under section 261 or revision under section 263 or section 264 and an order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty is passed before the order of the Commissioner (Appeals) or the Appellate Tribunal or the High Court or the Supreme Court is received by the Chief Commissioner or the Commissioner or the order of revision under section 263 or section 264 is passed, an order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty may be passed on the basis of assessment as revised by giving effect to such order of the Commissioner (Appeals) or, the Appellate Tribunal or the High Court, or the Supreme Court or order of revision under section 263 or section 264 :*

*Provided that no order of imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty shall be passed-(a) unless the assessee has been heard, or has been given a reasonable opportunity of being heard ;(b) after the expiry of six months from the end of the month in which the order of the Commissioner (Appeals) or the Appellate Tribunal or the High Court or the Supreme Court is received by the Chief Commissioner or the Commissioner or the order of revision under section 263 or section 264 is passed :*

*Provided further that the provisions of sub-section (2) of section 274 shall apply in respect of the order imposing or enhancing or reducing penalty under this sub-section.*

13. Sub-section (1A) of section 275, as is clear from the language employed therein, has been inserted so as to facilitate the revision of an order for the imposition of penalty or dropping the proceedings for the imposition of penalty, on the basis of subsequent revision of assessment by Commissioner (Appeals), or Appellate Tribunal, or High Court, or Supreme Court, or under section 263 or section 264 by the Commissioner. The object of insertion of section 275(1A) in the Act has been explained by the CBDT vide its Circular No.1 of 2007, dated 27.4.2007 [290 ITR (St.) 73]. It has been provided in this sub-section that in a case where the relevant assessment or other order is the subject matter of an appeal to the Commissioner (Appeals) under section 246 or section 246A, or an appeal to the Appellate Tribunal under section 253, or an appeal to the High Court under section 260A, or an appeal to the Supreme Court under section 261, or revision under section 263 or section 264 and an order imposing, or enhancing, or reducing penalty, or dropping the proceedings for the imposition of penalty, is passed before the order of the Commissioner (Appeals), or the Appellate Tribunal, or the High Court, or the Supreme Court is received by the Chief Commissioner or the Commissioner, or the order

of revision under section 263 or 264 is passed, an order imposing or enhancing or reducing penalty or dropping the proceedings for the imposition of penalty may be passed on the basis of the assessment as revised by giving effect to such order of the Commissioner (Appeals), or the Appellate Tribunal, or the High Court, or the Supreme Court, or order of revision under section 263 or 264. A revision order under this sub-section can again be revised under this sub-section. In the first proviso to subsection (IA), it has been laid down that no order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings under the said subsection shall be passed without hearing the assessee or giving him a reasonable opportunity of being heard, and after the expiry of six months from the end of the month in which the order of the Commissioner (Appeals), or the Appellate Tribunal, or the High Court, or the Supreme Court is received by the Chief Commissioner or the Commissioner, or the order of revision under section 263 or section 264 is passed. In the second proviso to the said sub-section (1A), it has been mandated that the provisions of section 274 (2) shall apply in respect of the order imposing or enhancing or reducing penalty under this sub-section.

14. Under the 1922 Act, there was no specific time limit, either for commencing penalty proceedings, or for completing the same. Section 275 of the 1961 Act imposes time limits for both, commencement, as well as completion of penalty proceedings. Clauses (a), (b) & (c) therefore, lay down the time frame under which a penalty order can be passed under different circumstances mentioned therein. Section 275(1)(a) states that order levying penalty ought to be passed within a period of six months from the end of the month in which the penalty proceedings are initiated or within a period of one year from the end of the assessment year in which the order is received, whichever is earlier. In no uncertain terms, the period of limitation is set in section

275(1)(a). It is obvious from the language of section 275 that the penalty proceedings need not, and indeed cannot, be concluded before the completion of the assessment. It enables the penalty order being passed within a specified period after the completion of the assessment. The order imposing penalty should be passed only within the specified time. An order passed after the expiry of period of six months from the appellate order would be barred by limitation.

15. On the other hand, as per section 275(1A), the objective is to ensure that even where proceedings were dropped or required to be dropped on successful appeal or revision, time limit is available for continuing the penalty proceedings on reversal of the order favourable to the assessee. A plain reading of the section evinces that the expiry of the period of six months as prescribed is to be reckoned from the date of completion of proceedings, or from the end of the month in which the order of the CIT(A) or, as the case may be, the Appellate Tribunal, is received. Now, keeping the logic of the provision in consideration, it is an order that determines, inter alia, the rights of the parties finally, for the completion of penalty proceedings. Otherwise, in the case of maintainability of an appeal filed by either the revenue or the assessee, if there comes about a withdrawal of that appeal, without an order, the period of limitation would be deemed to subsist. The fact as to whether an order becomes final at the instance of one party, i.e., that of filing and prosecution or, on the withdrawal of an appeal cannot, in our considered opinion, be determinative of the period of limitation. Limitation, it goes without saying, has to be fixed and certain. Section 275(1A) speaks of giving effect to the orders passed by the appellate forums. It does not impose any condition whether to levy or not to levy the penalty. The section empowers the authorities to follow the appellate orders of higher forums within a period of six months from the date when the orders are passed. Section 275(1A) speaks of

modification of the penalty passed within limitation. If no penalty order has been passed within limitation, the provisions of section 275(1A) are not operative.

16. It is also noted that a clause (ja) has been inserted in sub-section (1) of section 246A of the Act, so as to provide for an appeal to the Commissioner (Appeals) against an order of imposing or enhancing penalty under sub-section (1A) of section 275 of the Act.

17. Thus, all considered, in view of the above discussion, it cannot at all be said that the limitation in the present case is governed by the provisions of section 275(1A) of the Act and not section 275(1)(a) of the Act. We, accordingly, answer the question, as to whether the Id. CIT(A) correctly held the penalty order to be beyond the limitation period by the provisions of section 275 (1)(a) of the Act, against the Department and in favour of the assessee.

18. In this regard, it is seen that as per provisions of section 275(1)(a), the penalty order should have been passed within six months from the end of the month in which the order of the Tribunal was received by the Department. However, we find that the order giving effect to Tribunal's order is dated 24/09/2014, which means that the said order was received by the Department in the month of September 2014. If the said date, i.e., 24/09/2014 is taken as the date on which the order of the Tribunal was received by the Department, then, the penalty u/s 271(1)(c) of the Act could be levied upto 31/03/2015. However, the Assessing Officer has levied the penalty u/s 271(1)(c) of the Act on 27/01/2016, which proves that the penalty order is barred by limitation.

19. The learned CIT(A) has duly taken all the above facts into consideration while holding and, in our considered opinion, rightly so, that the penalty order was barred by the limitation prescribed by the

provisions of section 275(1)(a) of the I.T. Act. Therefore, finding no error therein, we hereby confirm the impugned order. The grievance sought to be raised by the Department, in this regard, is found to be shorn of merit and it is rejected and this appeal is also dismissed.

20. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in the open Court on 20/09/2019.

Sd/-  
[T. S. KAPOOR]  
ACCOUNTANT MEMBER

Sd/-  
[A. D. JAIN]  
VICE PRESIDENT

DATED:20/09/2019

JJ:1209

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order  
Assistant Registrar