

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCH 'SMC', JAIPUR

श्री विजय पाल रॉव, न्यायिक सदस्य के समक्ष
BEFORE: SHRI SHRI VIJAY PAL RAO, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 1137/JP/2018
निर्धारण वर्ष/Assessment Year : 2014-15.

Shri Khurshid Ahmed, 125, Mansarover Colony, Kalwar Road, Jhotwara, Jaipur.	बनाम Vs.	The Income Tax Officer, Ward 3(1), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN No. AAUPA 7724 R		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Rano Jain (Advocate)

राजस्व की ओर से / Revenue by: Shri A.K. Mahela (JCIT)

सुनवाई की तारीख / Date of Hearing : 26.09.2019.

घोषणा की तारीख / Date of Pronouncement : 03/10/2019.

आदेश / ORDER

PER VIJAY PAL RAO, JM :

This appeal by the assessee is directed against the order dated 24.07.2018 of Id. CIT (Appeals)-1, Jaipur for the assessment year 2014-15. The assessee has raised the following grounds of appeal :-

1. On the facts and circumstances of the case, the order passed by the learned Commissioner of Income Tax [CIT(A)] is bad both in the eye of law and on facts.
2. On the facts and circumstances of the case, the Id. CIT (A) has erred both on facts & in law in sustaining an addition of Rs. 32,84,000/- on account of undisclosed income.
3. On the facts and circumstances of the case, the order passed by the CIT (A) is bad in law as the same has been passed in violation of principles of natural justice.

4. On the facts and circumstances of the case, the order passed by the Id. CIT (A) is bad in law as the same has been passed without calling for and ignoring the details and documents available with the assessee to substantiate its case.
5. On the facts and circumstances of the case, the Id. CIT (A) has erred both on facts and in law in upholding the addition of Rs. 32,84,000/- by relying on action of the AO of applying provisions of section 56(2)(vii) of the Act.
6. On the facts and circumstances of the case, the Id. CIT (A) has erred both on facts & in law in considering the deemed purchase value of the property at Rs. 56,09,000/- ignoring the fact that the value of remaining half portion of the property has been taken by Stamp Authority at Rs. 23,50,000/- for stamp valuation.
7. On the facts and circumstances of the case, Id. CIT (A) has erred both on facts and in law considering the value taken Sub Registrar by merely change of opinion on account of title of the property from residential to commercial, without any basis.
8. On the facts and circumstances of the case, Id. CIT (A) has erred both on facts and in law considering the value of property on the basis of "Commercial title" of the property despite considering the true title of the property which is "Residential".
9. On the facts and circumstances of the case, Id. CIT (A) has erred both on the facts and in law ignoring the fact that Stamp authorities has taken value of the property of Rs. 23,50,000/- at the time of sale of same property by the assessee.
10. On the facts and circumstances of the case, Id. CIT (A) has erred both on the facts and in law in considering the value of the property of Rs. 56,09,000/- assessed by Assistant Valuation Officer which is higher of the value adopted by the Sub Registrar.
11. On the facts and circumstances of the case, Id. CIT (A) has erred both on the facts and in law sustaining the addition made by AO on the basis of wrong estimates without bringing forward any corroborative material/evidence in this respect.
12. The appellant craves leave to add, amend or alter any of the grounds of appeal."

2. The assessee is an Individual and filed his return of income on 30.03.2015 declaring total income of Rs. 4,93,170/-. During the year under consideration, the assessee has purchased a plot of land bearing no. 15A (East Part), Sanjay Nagar, Kalwar Road, Jhotwara, Jaipur for a consideration of Rs. 23,25,000/-. The AO issued a letter under section 133(6) of the IT Act to the Dy. Registrar-VII, Chitrakoot Stadium, Jaipur for providing copy of Registered Sale Deed as well as the Stamp Duty valuation of the property. The Sub Registrar-VII, Jaipur furnished the information that the property was valued for the purpose of stamp duty at Rs. 56,08,843/- though it was a revision of the valuation after the registration of sale deed. Since the valuation of the property for stamp duty purposes was revised from Rs. 25,98,265/- to Rs. 56,08,843/-, the AO invoked the provisions of section 56(2)(vii) and treated the differential amount of Rs. 32,84,000/- as undisclosed income and proposed to add the differential amount to the total income of the assessee. The assessee objected to the said addition and consequently the AO referred the matter to the DVO for determination of fair market value of the property under section 50C(2) of the IT Act. The DVO determined the fair market value of the same as in the valuation adopted by the Stamp Duty Authority. Consequently, the AO has made the addition of the differential amount of Rs. 32,84,000/-. The assessee challenged the action of the AO before the Id. CIT (A) but could not succeed.

3. Before the Tribunal, the Id. Counsel for the assessee has submitted that the Stamp Duty Authority has revised the valuation by treating the property in question as commercial whereas as per the record the plot of land is residential and it remained as residential. She has further pointed out that the purchased ½ portion

of the plot in question and the second half was also sold by the owner after a short period and, therefore, there was a comparable sale instance of remaining part of the same plot of land which was required to be considered by the DVO while determining the fair market value. She has referred to the correspondence made by the DVO to the Sub Registrar and submitted that the DVO has determined the fair market value only by considering the DLC rate provided by the Sub Registrar instead of considering the DLC of the residential plot of land, the DVO also considered the DLC rate of commercial land. Thus the Id. Counsel has submitted that the DVO has committed a serious error while determining the fair market value by adopting the DLC rate of commercial land in the area instead of considering the nature of the property in question itself. She has then referred to the another sale instance when the assessee himself has sold the same plot of land in the year 2015 and the said sale instance was very much available before the DVO. Thus ignoring the sale instance of same plot of land, one by the original owner selling the remaining part of the land and another by the assessee himself in the year 2015, the determination of fair market value based merely on the DLC rate as adopted by the Stamp Duty Authority is not justified and proper. She has thus contended that the DVO as well as the Stamp Duty Authority has proceeded on the premises that the property is situated on the road side and there are shopping malls in the surrounding areas. Therefore, the valuation was done by considering the property as commercial whereas the property in question was a residential plot of land as per the record of the JDA as reflected in the Lease issued by the JDA in favour of the owner from whom the assessee has purchased the property. She has referred to the Sale Deed vide which the assessee purchased this property as well as the sale

deed vide which the remaining part of the property was sold by the owner. The Id. Counsel has also referred the sale deed dated 27th February, 2015 whereby the assessee sold this property for a consideration of Rs. 23,50,000/-. Thus the Id. Counsel has submitted that the assessee has established the fact that the fair market value of the property cannot be more than the purchase consideration shown in the sale deed and paid by the assessee. She has relied upon the following decisions :-

Shri Vijay Kumar Patni vs. ITO
2019 (7) TMI 852-ITAT Jaipur.

N. Revathi vs. ITO
2014 (4) TMI 387-ITAT Hyderabad.

Ravi Kant vs. ITO
(2007) 110 TTJ 297 (Delhi)

Chandra Bhan Agarwal vs. Addl CIT
(2012) 21 taxmann.com 133 (Kol.)

4. On the other hand, the Id. D/R has submitted that there is no dispute that the property is situated at the main road and all the surrounding area is already commercialized, therefore, the value of the property has to be determined keeping in view the location and advantage attached to the location where the property is situated. Once the DVO has determined the fair market value of the property, the AO has to consider the same for the purpose of section 56(2)(vii) of the Act. He has relied upon the orders of the authorities below.

5. I have considered the rival submissions as well as the relevant material on record. There is no dispute that the assessee has purchased ½ share of the plot no. 15A, Sanjay Nagar, Kalawar Road, Jhotwara, Jaipur vide sale deed registered on 21st

March, 2014. The said plot of land was a leasehold property allotted by the JDA in favour of one Sh Ram Dayal Nayak as per section 90B of Rajasthan Land Revenue Act, 1956. It is also stated in the sale deed that the said plot of land was allotted for residential purpose. The revenue has not disputed that the plot of land was allotted by the JDA as residential plot for residential purpose and till it was purchased by the assessee it remained as residential plot of land. Therefore, as far as the authorized use of the plot of land is concerned, the same is residential though in the surrounding area there are commercial properties but potential use of the plot for commercial is irrelevant till it is converted by the authority for commercial use. Thus the property remains as a residential property until and unless it is converted into non residential purpose through a proper process. Therefore, merely because the property is situated at a location which is surrounded by commercial complexes and establishment, would not ipso facto change the character of the property in question. The Stamp Duty Authority has adopted the commercial rate for the purpose of charging the stamp duty in the revised valuation after the sale deed. However, once the matter of valuation was referred to the DVO it is incumbent upon the DVO to determine the fair market value on the basis of the actual character and nature of the property and not by applying the DLC rate provided for commercial properties in the area. It is manifest from the DVO's report that he has simply called for the DLC rate from the Sub Registrar and from the rates provided by the Sub Registrar, he has applied the commercial rate provided for the area in which the property is situated. Thus ignoring the fact that the property was not converted for commercial use cannot be equated with the commercial property despite its potential use may be for commercial purposes but that is all uncertain and a matter of future use. The

valuation of the property has to be determined as on the date of transaction of purchase/sale. Thus, as on the date of purchase and even when the assessee again sold the property in the year 2015 it remains a residential property. The assessee has brought on record the sale instance and both the sale instances are in respect of the same property, one is the sale by the owner of the remaining half portion and another is sale by the assessee of the same property. Therefore, at the time of determination of fair market value by the DVO, both these sale instances were available. Ignoring these sale instances, determining the fair market value by the DVO is a serious irregularity and, therefore, the fair market value determined by the DVO based on the DLC rate is not proper and justified. In the case of Ravi Kant vs. ITO (supra), the Delhi Benches of the Tribunal while dealing with this issue has held in para 9 as under :-

"9. On a perusal of valuation report, however, we find that even the valuation by the DVO has placed too much of emphasis on the assessment or valuation by the stamp valuation authority. This is neither desirable nor permissible. The reason is this. The valuation by the stamp valuation authority is based on the circle rates. These circle rates adopt uniform rate of land for an entire locality, which inherently disregards peculiar features of a particular property. Even in a particular area, on account of location factors and possibilities of commercial use, there can be wide variations in the prices of land. However, circle rates disregard all these factors and adopt a uniform rate for all properties in that particular area. If the circle rate fixed by the stamp valuation authorities was to be adopted in all situations, there was no need of reference to the DVO under s. 50C(2). The sweeping generalizations inherent in the circle rates cannot hold good in all situations. It is, therefore, not uncommon that while fixing the circle rates, authorities do err on the side of excessive caution by adopting higher rates of the land in a particular area as the circle rate. In such circumstances, the DVO's blind reliance on circle rates is unjustified. The DVO has simply adopted the average circle rate of residential and commercial area, on the ground that interior area of the locality, where the assessee's property is situated, is mixed developed area i.e. shops and offices on the ground floor and residence on the upper floors. When DVO's valuation required to compare the same with the valuation by the stamp valuation authority, it is futile to base such a report on the circle report itself. Such an approach will render exercise under s. 50C(2) a meaningless ritual and an

empty formality. In our considered view, in such a case, the DVO's report should be based on consideration stated in the registration documents for comparable transactions, as also factors such as inputs from other sources about the market rates. For the reasons set out above, and with these observations, we remit the matter to the file of the AO. The DVO will value the property *de novo*, in the light of our above observations, and in case the valuation so arrived at by the DVO is less than Rs. 11,42,100, the AO shall adopt the fresh valuation so done by the DVO for the purpose of computing capital gains under s. 48 of the Act. We direct so.”

Thus the Tribunal has observed that the valuation determined by the DVO based on circle rate is a futile exercise instead of determining the fair market value on the basis of the comparable sale instances of the similarly situated property. Similarly in case of Chandra Bhan Agarwal vs. Addl. CIT (supra), the Kolkata Benches of the Tribunal has held in para 7 & 8 as under :-

7. In view of the above facts, now the question arises as to why the fair market value assessed by DVO as per the provision of sec. 50C(2)(a) of the Act be adopted. The expression "fair market value", in relation to any immovable property transferred, meant the price the immovable property ordinarily fetch on sale in the open market on the date of execution of the instrument of transfer of such property. The fair market value is the best price which vendor can reasonably obtain in the circumstances of a particular case and what is required to be done for the ascertainment of such market value is to ascertain the price which a willing, reasonable and prudent purchaser would pay for the property. In ascertaining that, all factors having any depressing or appreciative effect on the value of the property have to be taken into account or if irrelevant considerations have entered the enquiry, the finding becomes vitiated in law. There is no difference between the import of the terms "cost", "price" and "value". As a matter of fact, a price indicates a fact that has already occurred in practice, a completed affair after a property has been, or agreed to be sold. On the other hand, "value" indicates the estimation of a probable price of the property concerned. The value of a property cannot be stated in an abstract form and it varies from time to time and can only be stated with reference to so many factors, i.e. the locality, situation, general appearance in the area, availability of shopping and marketing facilities, condition of public ways and transportation, availability of utilities, and many other things. As far as "cost" is concerned, it indicates cost to the purchaser for the purchase of the property after the purchase has been completed or agreed to. The provisions of sec. 50C of the Act, in the present context, state the fair market value and value is estimation of a probable price of the property, i.e. the deeming fiction. The deemed value is to be ascertained and for that, as discussed above, sec. 50C of

the Act has postulated certain conditions. In the present case, the fair market value estimated by DVO has been challenged as DVO's report has no basis, because it has not discussed any of the factors, such as locality, situation, general appearance in the area, availability of shopping and marketing facilities, conditions of public ways and transportation, availability of utilities etc. and etc. We have gone through the DVO.'s report, which is a cryptic one, and the assessment is based on value as assessed by A.D.S.R., Sutahata and that also on the basis of additional stamp duty asked for. If such is the situation, there is no purpose for referring the matter to DVO reason being if the DVO is to adopt the value taken by stamp duty authority, then he has not applied his independent mind and that itself is based on irrelevant considerations and germane considerations have not been considered while assessing the value. Hon'ble Supreme Court has ruled for determining the fair market value, no doubt in the context of Land Acquisition Act, 1894, but the same holds the field even in the case of valuation to be made by the DVO. Hon'ble Apex Court has considered the issue in *Chimanlal Hargovinddas v. Special Land Acquisition Officer* AIR 1988 SC 1652, 1656-58, in *Suresh Kumar v. Town Improvement Trust, Bhopal* [1989] 2 SCC 329 (SC) and in *Land Acquisition Collector v. Sukhdev Singh* AIR 1995 HP 150, laid down following guiding factors:-

"(1) The market value of land under acquisition has to be determined as on the crucial date of publication of the notification under section 4 of the Land Acquisition Act (Dates of Notifications under sections 6 and 9 are irrelevant).

(2) The determination has to be made standing on the date line of valuation (date of publication of notification under section 4) as if the value is a hypothetical purchaser willing to purchase land from the open market and is prepared to pay a reasonable price as on that day. It has also to be assumed that the vendor is willing to sell the land at a reasonable price.

(3) In doing so by the instances method, the Court has to correlate the market value reflected in the most comparable instance which provides the index of market value.

(4) Only genuine instances have to be taken into account. (Sometimes instances are rigged up in anticipation of acquisition of land.)

(5) Even post-notification instances can be taken into account (1) if they are very proximate, (2) genuine and (3) the acquisition itself has not motivated the purchaser to pay a higher price on account of the resultant improvement in development prospects.

(6) The most comparable instances out of the genuine instances have to be identified on the following considerations:

(i) proximity from time angle

(ii) proximity from situation angle.

(7) Having identified the instances which provide the index of market value the price reflected therein may be taken as the norm and the market value of the land under acquisition may be deduced by making suitable adjustments for the plus and minus factors vis-a-vis land under acquisition by placing the two in juxtaposition.

(8) A balance-sheet of plus and minus factors may be drawn for this purpose and the relevant factors may be evaluated in terms of price variation as a prudent purchaser would do.

(9) The market value of the land under acquisition has thereafter to be deduced by loading the price reflected in the instance taken as norm for plus factors and unloading it for minus factors.

(10) The exercise indicated in clauses (7) to (9) has to be undertaken in a common sense manner as a prudent man of the world of business would so. We may illustrate some such illustrative (not exhaustive) factors:-

<i>Plus factors</i>		<i>Minus factors</i>	
1.	Smallness of size.	1.	Largeness of area
2.	Proximity to a road.	2.	Situation in the interior at a distance from the road.
3.	Frontage on a road.	3.	Narrow strip of land with very small frontage compared to depth.
4.	Nearness to developed area.	4.	Lower level requiring the depressed portion to be filled up.
5.	Regular shape.	5.	Remoteness from developed locality.
6.	Level vis-à-vis land under acquisition	6.	Some special disadvantageous factor which would deter a purchaser.
7.	Special value for an owner of an Adjoining property to which it may Have some very special advantage.		

(11) The evaluation of these factors of course depends on the facts of each case. There cannot be any hard and fast or rigid rule. Common sense is the best and most reliable guide. For instance, take the factor regarding the size. A building plot of land say 500 to 1000 sq. yds. cannot be compared with a large tract or block of land of say 10000 sq. yds. or more. Firstly while a smaller plot is within the reach of many, a large block of land will have to be developed by preparing a lay-out, carving out roads, leaving open space, plotting out smaller plots, waiting for purchasers (meanwhile the invested money will be blocked up) and the hazards of an entrepreneur. The factor can be discounted by making a deduction by way of an allowance at an appropriate rate ranging approximately between 20% to 50% to account for land required to be set apart for carrying out lands and plotting out small plots. The discounting will to some extent also depend on whether it is a rural area or urban area, whether building activity is picking up, and whether waiting

period during which the capital of the entrepreneur would be locked up, will be longer or shorter and the attendant hazards.

(12) Every case must be dealt with on its own fact pattern bearing in mind all these factors as a prudent purchaser of land in which position the judge must place himself.

(13) These are general guidelines to be applied with understanding informed with common sense."

8. From the above, we can visualize that DVO has not discussed anything while determining fair market value, rather he has based his opinion on the basis of fair market value assessed by A.D.S.R., Sutahata for ascertaining value for stamp valuation purposes. Even the DVO without discussing anything has applied plinth area rate per sq. mt. He has not discussed the method of valuation, i.e. primarily land and building method, contractor's method of valuation, rental basis or yield basis method, municipal valuation method etc. In this case, the DVO has not ascertained any market value to which a willing, reasonable and prudent purchaser would pay for this property. Even the DVO has not considered the factors having any depressing or appreciative effect on the value of the property including guidelines laid down by Hon'ble Supreme Court, as noted above. Even DVO was asked to present to support his valuation report and in terms of proviso to section 24 of Wealth Tax Act, 1957, he was allowed opportunity. The DVO, Shri S.B. Dey was present but he fairly conceded that the valuation made is on the basis of value determined by Stamp Valuation Authority for charging stamp duty and his valuation is not based on any factors as enumerated by Hon'ble Supreme Court in the above-referred cases. These, above referred cases of Hon'ble Supreme Court, were confronted to DVO. Even Ld. Sr. DR, Shri S.K. Roy could not support the valuation report and fairly conceded that at the time of registration of sale deed of the assessee's property, there was no circle rates for assessing the fair market value for the purposes of collection or levy of stamp duty is fixed. In such circumstances, now we have to determine what should be the fair market value. As argued by Id. Counsel for the assessee, Shri S.M. Surana and the valuation report as assessed by the stamp valuation authority, the same property vide report dated 08.09.2008 assessing the market value at Rs. 76,18,872/- as filed before us can be considered. Hence, as directed by Hon'ble Calcutta High Court, considering the fair market value determined by A.D.S.R., Sutahata, Govt. of West Bengal, i.e. the valuation authority report dated 08/9/2008 assessing the fair market value of this property as on 08/9/2008 at Rs. 76,18,872/- seems to be fair and reasonable for the purpose of computation of long-term capital gains because when assessee sold his property, in question, there was no circle rates fixed by stamp valuation authority of the concerned circle for the purpose of collection or levy of stamp duty as conceded by Ld. SR DR. We direct the AO accordingly."

Therefore, the DVO is required to consider various factors while determining the fair market value instead of going by the circular/DLC rates of the area. The Coordinate

Bench of this Tribunal in case of Vijay Kumar Patni vs. ITO (supra) has again considered this issue in para 11 as under :-

" 11. We have considered the rival submissions as well as relevant material on record. The dispute is only regarding the full value consideration adopted by the AO U/s 50C of the Act as per the revised stamp duty valuation based on commercial property. In response to the objections raised by the assessee the AO referred the valuation to the DVO however, due to shortage of time the said reference was returned by the DVO. In any case the Id. CIT(A) again referred the valuation to the DVO and after receiving the report of the DVO which determined the fair market value of the property more than the value adopted by the stamp duty authority has upheld the action of the AO. The main contention of the assessee is that the property in question is a residential as per record and there is no conversion of the property from residential to non residential. Therefore, even if the property was being used for non residential purpose/commercial purpose the valuation of the same cannot be determined by adopting the commercial rates. The unauthorized use of the property would not enhanced the value as per the contention of the assessee. There is no dispute that the property in question as per record is a residential property however, the location of the property as well as the actual use of the property for commercial purposes has led to the stamp duty authority as well DVO to adopt commercial rates for the purpose of valuation. The stamp duty authority has initially applied the residential rate at the time of sale deeds but subsequently the value was revised by adopting commercial rates. This appears to be based on the actual used of the property in question. Even the assessee has not disputed the actual used of the property as for commercial purpose and due to such unauthorized used the Nagar Nigam issued a show cause issued dated 24.12.2012. The assessee has also filed the sanctioned plan of the property in question as additional evidence in support of the claim that at the time of sale the property was a residential one and subsequent misuse of the same for commercial purpose will not enhance the fair market value. It is pertinent to note that though the locational advantage and actual use of the property for commercial purpose are certainly relevant factors for determining fair market value of the property but this itself will not be a ground to reclassify the property from residential but commercial one.

Therefore, the rates of the commercial property cannot be applied to a property which is unauthorisedly used for commercial purpose. Though the locational advantage and actual of commercial use are the relevant factor for determining the fair market value but these cannot be the basis for treating the property as commercial one. Therefore, the fair market value of the property has to be determined on the basis of the prevailing rate in the area as well as on the basis of sale instance which can be considered as comparable cases. The DVO has adopted the commercial rate for determining the fair market value of the property whereas the fact remains that the property is a residential area but is being used for commercial purpose. Thus applying the commercial rates on a residential property used for commercial purpose is not proper and justified. Though it may have a comparative advantage than the residential property which is also used for residential purpose but the said advantage will not convert it to commercial area. Accordingly, we are of the considered view that the determination of the fair market value by the DVO requires a fresh look based on the prevailing fair market price well as comparable sale instance. Since, the assessee has now filed the site plan as additional evidence, therefore, in the facts and circumstances of the case we set aside this issue of fair market value to the record of the DVO/AO for redetermination of the same as per above observations. It is also pertinent to note that for the purpose of computing the cost of construction the state PWD rates shall be applied as against CPWD rates as the property is situated in the jurisdiction of State PWD and not in the jurisdiction of CPWD. Hence, the DVO is directed to reconsider the determination of fair market value and after giving an opportunity of hearing to the assessee."

Therefore, the property which is otherwise residential as per the record cannot be treated as a commercial property for the purpose of determining the fair market value though the locational advantage being a factor, influence the value of the property. However, so long the property is a residential property it cannot be treated as commercial property. Accordingly, in view of the facts and circumstances of the case and following the decisions cited above, I hold that the fair market value

determined by the DVO and considered by the AO is not sustainable in law as an arbitrary exercise without considering the relevant factors. The assessee has already brought on record the comparable sale instances and, therefore, instead of going by the DLC rates of the area and that too for commercial property, the fair market value has to be determined based on the actual character of the property and the sale instances of the similarly situated property. In the case in hand, when the sale instances are available and which support the case of the assessee that the fair market value of the property cannot be more than the purchase consideration, then no addition is called for under section 56(2)(viii) of the Act. The addition by the AO and sustained by the Id. CIT (A) is deleted.

6. In the result, the appeal of the assessee is allowed.

Order is pronounced in the open court on 03/10/2019.

Sd/-
(विजय पाल रॉव)
(VIJAY PAL RAO)
न्यायिक सदस्य / Judicial Member

Jaipur

Dated:- 03/10/2019.

Das/

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

1. The Appellant- Shri Khurshid Ahmed, Jaipur.
2. The Respondent – The ITO Ward 3(1), Jaipur.
3. The CIT(A).
4. The CIT,
5. The DR, ITAT, Jaipur
6. Guard File (ITA No. 1137/JP/2018).

आदेशानुसार / By order,

सहायक पंजीकार / Assistant. Registrar

