

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

श्री विजय पाल राव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष  
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 885 & 886/JP/2018  
निर्धारण वर्ष/Assessment Year :2010-11 & 2011-12

M/s Rajasthan State Road Transport Corporation, Parivahan Marg, C-Scheme, Jaipur	बनाम Vs.	DCIT, Circle-05, Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AABCR7187B		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Suhani Mamodia (CA)  
राजस्व की ओर से / Revenue by : Shri Ashok Khanna (JCIT)

सुनवाई की तारीख / Date of Hearing : 16/07/2019  
उदघोषणा की तारीख / Date of Pronouncement: 14/10/2019

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

These are two appeals filed by the assessee against the order of Id. CIT(A)-1, Jodhpur dated 21.03.2018 & 22.03.2018 for the Assessment Year 2010-11 & 2011-12 respectively. Since common issues are involved, both these appeals were heard together and are disposed off by this consolidated order.

2. At the outset, it is noted that this is a delay of 24 days in filing both the appeals by the assessee corporation. The assessee corporation has submitted condonation application along with affidavit. After hearing both the parties and pursuing the condonation application, we find that there is a reasonable cause for delay in filing the present appeals. Hence, delay is hereby condoned and the appeals are admitted for adjudication.

3. In ITA No. 885/JP/2018, the assessee has taken the following grounds of appeal as under:-

*"1. On the facts and in the circumstances of the case Ld. DCIT Circle-05, Jaipur as well as Ld. CIT(A) erred in holding that the activities of appellant is not covered under the general public utility and relief to poor without appreciating the entire activities and object and accordingly, withdrawal of exemption u/s 11 may kindly be quashed.*

*2. On the facts and in the circumstances of the case, Ld. DCIT Circle-05 Jaipur as well as Ld. CIT(A) erred in holding that the activities of appellant is covered under business in spite of carrying activity on nominal price to assisting general public without any profit motive, and hence the withdrawal of exemption u/s 11 of the I.T. Act, 1961 is unjustified and may kindly be quashed."*

4. Briefly stated, the facts of the case are that the assessee corporation provides road transportation services in the State of Rajasthan and in other states. During the year under consideration, its total Revenue receipts were of Rs. 11,53,06,03,093/- and after claiming various expenditure, it has shown net loss of Rs. 80,01,94,490/-. The Assessing officer observed that the corporation is registered as a charitable institution u/s 12A(a) of the Act and its object fall in the last limb of the definition of section 2(15) as "general public utility" and given that the revenues have exceeded Rs. 10 lacs during the year under consideration, the proviso to section 2(15) of the Act shall be applicable for the year under consideration. After issuing a show cause to the assessee corporation and considering the submissions so filed by the assessee corporation, the Assessing Officer held as under:-

*"Reply of the assessee has been considered and is not found acceptable. The objects of the corporation are definitely charitable as they are of general public utility and there may not be any profit motive. However, the activities being*

*carried out are not charitable. The corporation runs buses. Person using its services has to pay fare as fixed by it. It is not the case that it is providing free services to the public. Thus, its activities are definitely commercial in nature. Therefore, in view of amended provisions of section 2(15) which defines the Charitable purpose, that if the receipts from activities which are commercial in nature are exceeding Rs. 10 lacs the advancement of any other object of general public utility will not be called charitable. The argument that its income will not taxable on the principle of mutuality is also not acceptable. The logic given for calling the organization as mutual association is overstretched. The basic principle for exemption of the income of mutual association is that there is common identity of contributors and participants. Here the corporation cannot be equated with the passengers.*

*In view of above discussion it is held that the assessee is not entitled for exemption u/s 11 in view of amended provisions of section 2(15). Accordingly for this year, its income is computed on the principle of commercial expediency and taxed accordingly. Assessed at declared net loss of Rs 80,01,94,490"*

5. Being aggrieved, the assessee carried the matter in appeal before the Id. CIT(A) who has confirmed the said findings of the Assessing Officer. Against the said findings of the Id CIT(A), the assessee is now in appeal before us.

6. During the course of hearing, the Id. AR submitted that assessee is a State government owned corporation providing transportation services and registered u/s 12AA of IT Act 1961. In the assessment u/s 143(3), the Id AO withdrawn the exemption u/s 11 after holding that assessee is not entitled to be registered in view of amended provision u/s 2(15) of the IT Act 1961. The Id AR drawn our reference to the provision u/s 2(15) of the I.T. Act, 1961 (amended w.e.f 01.04.2009) which reads as under:

*'charitable purpose' includes relief of the poor, education, yoga, medical relief, preservation of environment (including watersheds, forests and wildlife) and preservation of monuments or places or objects of artistic or historic interest, and the advancement of any other object of general public utility:*

*Provided that the advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity, unless—*

- (i) such activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility; and*
- (ii) the aggregate receipts from such activity or activities during the previous year, do not exceed twenty per cent of the total receipts, of the trust or institution undertaking such activity or activities, of that previous year;*

7. The Id AR submitted that the AO held that the activities of corporation are covered under the last limb of definition i.e., advancement of any other object of general public utility and which debars the assessee if it undertakes any business for a fee or cess beyond certain percentage. Accordingly, assessee was held not entitled to be registered u/s 12AA and thereby exemption available u/s 11 was withdrawn and Id CIT (A) affirmed the action of the AO.

8. The Id AR submitted that the assessee corporation is a State government owned organization providing transportation facilities to passengers by running of vehicles in the state and outside state for a nominal fare. The Corporation provides various concessions and relief to

the society specifically to poor, students, senior citizen, women etc. It was submitted that the assessee corporation continues to be within the definition of charitable purpose u/s 2(15) of the I.T.Act, 1961 under the first limb 'Relief to poor'. Relief to poor encompasses a wide range of objects for welfare of the economically and socially disadvantaged or needy. It will therefore, include within its ambit purposes such as relief to destitute, orphans or handicapped, disadvantages women or children, or senior citizens in need of aid. Entities who have these objects will continue to be eligible for exemption even if they incidentally carry on a commercial activity. After the insertion of proviso CBDT issued a circular where the relief to poor is explained.

9. It was further submitted that even if the activities of corporation is deemed to be under advancement of any other object of general public utility than still the activities of Corporation does not qualify the test of running trade, commerce or business activity for fee for the following reasons:

1. Object of Corporation is to provide competitive services of passenger transportation to general public at large and poor and needy persons and to various poor part of society in specific against subsidized price. RSRTC also provide the transportation services in those rural areas where private buses operators don't even bother to go.
2. The charges of fare are fixed only for the purpose of continuity of its operation and for the purpose of making corporation going concern. The assessee is incurring losses as its recovery of operation cost is less than 100% from passenger fare.

3. Commercial activity for fee or cess means the business for money making. Corporation is the state government undertaking. It is a service organ of the state and it functions in public interest for relief to poor and to provide transportation facility in distant interior after providing all amenities even after bearing losses.

4. The assessee corporation filed return of income of the year under consideration by declaring loss of Rs. 80 crore and it's accumulated losses are now more than Rs 2000 crores. From the yearly data of losses, it may be noted that Corporation is not running with the objective of profit making actually corporation loss is basically a relief to majority of people of Rajasthan and also the other states by providing services in very low or free fare and this loss is increasing day by day.

5. The State Government principally decides the routes facilities, fare, concessions, amenities and all such decides after taking care interest specially to poor people, widows, ST, SC etc. Assesee corporation cannot increase or decrease the rates on its own and the order for fixing the price by state government is placed on record.

6. Assesee corporation is charging much low fare in comparison to the private tour operators for instance in one case, private tour operators charges RS. 300/- and for the same route, RSRTC charge 228/-.

7. Amendment in section 2(15) was made by Finance Minister in Finance Bill 2008 with the intension to limit the benefit of exemption to real charitable purposes and he targeted those who

were doing commercial activities and earning tax free income in the garb of NGO as stated by FM in Parliament.

10. In view of above, it was submitted by the Id AR that the assessee corporation qualifies both the limb of definition of charitable purpose i.e., relief to poor as well as advancement of any other object for general public utility. And its activity does not come under the purview of commercial activity for fee or cess.

11. In support, reliance was placed on the ITAT Hyderabad decision in case of DCIT vs A.P. State Civil Supplies Corporation wherein it was held that the aim of Finance Minister was to limit the commercial activities generating profit in the mask of charity. The proviso to section 2(15) is applicable only in relation to the last limb of definition of charitable purpose i.e., advancement of any other object of general public utility which means the activities which promote the welfare of general public and not the individual interest of some person or private profit or private gain. Reading of proviso to section 2(15) along with the speech of FM in Parliament and the CBDT circular 11 of 2008 dated 19.12.2008 make it clear that only the institution carrying on commercial activities with the intention to earn profit are intended to be in the nature of trade, commerce and business. This view was again upheld by Gujarat High Court in case of Director of Income Tax vs Sabarmati Ashram Trust 362 ITR 539.

12. It was further submitted that in case of State Of Andhra Pradesh vs Andhra Pradesh State Road dated 17 August, 1988, it was held that APSRTC does not carry on any business except to provide transport service to the people Where the primary activity of the corporation itself cannot be treated as a business activity "From the foregoing, we have no hesitation to hold

that the activities of the corporation do not constitute "business" within the meaning of section 2(1)(bbb) of the Andhra Pradesh General Sales Tax Act and, therefore, it cannot be said to be a "dealer" within the meaning of section 2(1)(e) of the Act".

13. It was further submitted that the issue has also been covered by Jurisdictional High Court decision in case of CIT Jodhpur vs. Jodhpur Development Authority and CIT Bikaner vs. Urban Improvement Trust Bikaner, it was held that when the object of institution to provide facility which involves the advancement of any other object for general public utility and for that purpose, the settled position of law emerged that if the primary or predominant object of an institution is charitable any other object which might not be charitable but which is ancillary or incidental to the dominant purpose may be involving element of profit would not prevent the institution from being a valid charitable trust.

14. It was further submitted by the Id AR that the predominant object for which the corporation has been established by the state is to provide efficient transport services to the people in public interest and even after sufferance of losses. As per Section 3 of the Rajasthan State Road Transport Corporations Act, 1950 which reads as under:

(a) the advantages offered to the public, trade and industry by the development of road transport; (b) the desirability of co-ordinating any form of road transport with any other form of transport; (c) the desirability of extending and improving the facilities for road transport in any area and of providing an efficient and economical system of road transport service therein."

15. It was further submitted that on account of its primary object being relief of the poor, such losses are being met/borne by the state of Rajasthan. RSRTC is not carrying any activity of trade, commerce or business with a motive to

earn profit/income. Section 18 of RSRTCA, 1950 also provide that "It shall be the general duty of a Corporation so to exercise its powers as progressively to provide or secure or promote the provision of, an efficient, adequate, economical and properly coordinate system of road transport services in the state". Though the Act empowered a corporation to issue shares and to pay dividends, no share capital was raised by the respondent and its entire share capital was provided by the government u/s 23(1) of RSRTCA, 1950. Sec 30 of RSRTCA, 1950 provides that "a Corporation may utilize its net annual profits for the provision of amenities to the passengers using the road transport services, welfare of labour employed by the Corporation any balance utilized for financing the expansion programmes of the Corporation and the remainder, if any, shall be made over to the State Government for the purpose of road development.

16. It was submitted by the Id AR that the activity of corporation was not carried on with the object of making profit was made abundantly clear by provision of sec 30 of the Act. The amount left over after utilization for the purpose set out in section 30 was to be made over to the State Government for the purpose of road development. The amount handed over to the State Government did not become part of the general revenues of the state but was impressed with obligation that it should be utilized only for the purpose for which it was entrusted, viz., road development.

17. It was accordingly submitted by the Id AR that calling the activities of the assessee as normal business activities is totally incorrect and without any evident value. The objects of assessee are charitable in nature and as such it had been claiming its income if any as exempt u/s 11 of IT Act 1961 and the order of the lower authorities should accordingly be set-aside.

18. Per contra, the Id. DR is heard who has relied on the findings of the AO and the Id. CIT(A) and our reference was drawn to the findings of Id CIT(A) which reads as under:-

*"7. I have considered the facts of the case and appellant's submissions and I find that the issue to be decided in the instant appeal is that whether the appellant's activities i.e. running /plying of buses fall under the definition of charitable purpose or whether these activities are commercial in nature. The AO specifically held that the objects of the corporation are definitely charitable as they are of general public utility and there may not be any profit motive, however, the activities being carried out were not charitable as it runs buses and for its services it received fare from the passenger and as per amended provisions of section 2(15) these activities do not fall covered by definition of charitable purpose. The appellant submitted before me that its case is not hit by proviso to sec 2(15) as its activity fall under the definition of charitable purpose and "relief of the poor. To support its case, the appellant pointed out that in due process of providing relief to poor it charged lowest fare and hence, its accumulated losses increasing day by day. To adjudicate the issue, lets us consider the relevant provisions.*

*7.1. Section 11 of the Income-tax Act 1961 provides for exclusion of income derived from property held under trust wholly for charitable or religious purposes, to the extent to which such income is applied to such purposes in India; and, where any such income is accumulated or set apart for application to such purposes in India, to the extent to which the income so accumulated or set apart is not in excess of [fifteen] per cent of the income from such property;*

*7.2. Section 2(15) of the Income-tax Act 1961 defines charitable purposes as under:-*

*"2(15) 'charitable purpose' includes relief of the poor, education, medical relief, preservation of environment (including water heads, forests and wildlife) and preservations of monuments or places of or objects of artistic or historical interest and the advancement of any other object of general public utility:"*

*Provided that the advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity;"*

*Provided further that first proviso shall not apply if the aggregate value of the receipts from the activities referred to therein is twenty five lakh rupees or less in the previous year."*

*7.2.1. The present definition in section 2(15) was substituted by Finance Act 2008 with effect from 1-4-2009 and first proviso was added to state that the "advancement of any other object of general public utility" will cease to be a "charitable purposes" if it involves any trade commerce or business. Preservation of environment and preservation of monuments or places of historical or artistic interest have also be added to the definition implying that these are now taken out of the category of general public utility*

*7.2.2. Second proviso to section 2(15) added by Finance Act 2010 with effect from 1-4-2009 provides an exception to the application of first proviso if the turnover from the activity of trade, commerce or business does not exceed Rs. 10 lakh in the previous year. The limit of Rs. 10 Lakh*

*was increased to Rs. 25 lakh by the Finance Act 2011 with effect from 1.4.2012.*

*7.2.3. The Finance Minister in his Budget speech of 2008 had stated that the CBDT would issue guide lines to determine whether an entity is carrying on any activity in the nature of trade commerce or business and that Chamber of commerce and similar organizations would not be affected by the amendment. However no such guide lines were issued.*

*7.2.4. The Hon'ble Delhi High Court in the case of Institute of Chartered Accountants of India and Another v. Director General of Income-tax (Exemptions) and Others. [2012] 347 ITR 99 (Del.) held that*

*"The first proviso to section 2(15) introduced with effect from April 1, 2009 applies only if an institution is engaged in advancement of any other object of general public utility and postulates that such an institute is not "charitable" if it is involved in carrying on any activity in the nature of trade, commerce or business or any activity of rendering any service in relation to any trade, commerce, or business.*

*It further held that the proviso is inapplicable for the entities engaged in the activities of (i) relief of the poor; (ii) education; (iii) medical relief; (iv) preservation of environment (including watersheds, forests and wildlife); (v) preservation of monuments or places or objects of artistic or historical importance*

*The constitutional validity of proviso to section 2(15) of the Income-tax Act 1961 was challenged in the Delhi High in the case of India Trade Promotion Organization vs. U01 ([www.itatonline.org](http://www.itatonline.org)) The High Court vide judgment Dated January 22, 2015 Held that If the definition of*

*"charitable purpose" in section 2(15) and section 10(23C) (iv) is construed literally, it is violative of the principles of equality & unconstitutional.*

*In order to uphold the Constitutional validity of the proviso to section 2(15) it was held that the proviso shall have to be read down;*

*"The expression "charitable purpose", as defined in Section 2(15) cannot be construed literally and in absolute terms. It has to take colour and be considered in the context of Section 10(23C)(iv) of the said Act. It is also clear that if the literal interpretation is given to the proviso to Section 2(15) of the said Act, then the proviso would be at risk of running foul of the principle of equality enshrined in Article 14 of the Constitution India. In order to save the Constitutional validity of the proviso, the same would have to be read down and interpreted in the context of Section 10(23C)(iv) because, in our view, the context requires such an interpretation. The correct interpretation of the proviso to Section 2(15) of the said Act would be that it carves out an exception from the charitable purpose of advancement of any other object of general public utility and that exception is limited to activities in the nature of trade, commerce or business or any activity of rendering any service in relation to any trade, commerce or business for a cess or fee or any other consideration. In both the activities, in the nature of trade, commerce or business or the activity of rendering any service in relation to any trade, commerce or business, the dominant and the prime objective has to be seen. If the dominant and prime objective of the institution, which claims to have been established for charitable purposes, is profit making, whether its activities are directly in the nature of trade, commerce or business or indirectly in the rendering of any service in relation to any trade, commerce or business, then it would not be entitled to claim its*

*object to be a 'charitable purpose'. On the flip side, where an institution is not driven primarily by a desire or motive to earn profits, but to do charity through the advancement of an object of general public utility, it cannot but be regarded as an institution established for charitable purposes (Info Parks Kerala v. Deputy Commissioner of Income-tax (2010) 329 ITR 404 (Ker) and Andhra Pradesh State Seed Certification Agency v. Chief Commissioner of Income-tax-III, Hyderabad 256 CTR 380 (AP) dissented from) Finance Bill, 2015 proposes to amend section 2(15) as under:-*

*In section 2 of the Income-tax Act, with effect from the 1st day of April, 2016,—*

*(a)*

*(b) in clause (15),—*

*(i) after the word "education," the word "yoga," shall be inserted;*

*(ii) for the first and the second provisos, the following proviso shall be substituted, namely:—*

*"Provided that the advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity, unless*

*(i) such activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility; and*

*(ii) the aggregate receipts from such activity or activities during the previous year, do not exceed twenty per cent. of the total receipts, of the trust or institution undertaking such activity or activities, of that previous year;"*;

*7.3. From the above discussion, it is clear that in view of amended provisions of sec. 2(15), that if the receipts from activities which are commercial in nature are exceeding Rs. 10 lacs the advancement of any other object of general public utility will not be called charitable. In the instant case, the appellant i.e. Rajasthan State Road Transport Corporation, established to run buses and providing service to general public, however, these activity cannot be regarded as Charitable purpose as defined in sec. 2(15) as discussed above. The appellant's claim that it incurred huge loss while providing service to general public at lowest fare, does not support in any case that its activity are of Charitable purpose. The Corporation was not established with aim that it would incur loss, merely charging of low fare is not only the reason for loss, there may be many other various viz. management, that adversely affected business of Corporation. The appellant's reliance on the decision of Hon'ble ITAT Bangalore in the case of Karnataka State Road Transport Corporation dated 20-02-2015 is misplaced. In the case of Karnataka State Road Transport Corporation, the issue of rejection of registration u/s. 12A was under consideration whereas in the instant case, no such issue is under consideration.*

*In light of the above discussion, it is clear that activities being carried out are not charitable in view of amended provisions of section 2(15). Accordingly, it is held that the AO perfectly held that assessee is not entitled for exemption u/s 11 in view of amended provisions of section 2(15) and hence, the AO rightly computed the assessee's activity on the principle of*

*commercial expediency and taxed accordingly. The grounds raised by the appellant regarding this issue are dismissed. ”*

19. We have heard the rival contentions and pursued the material available on record. The assessee corporation is registered under section 12A(a) of the Act. The limited issue under consideration is whether the assessee corporation is entitled for exemption u/s 11 for the year under consideration in view of amended provisions of section 2(15) of the Act.

20. The assessee corporation is engaged in providing transportation services in the state of Rajasthan. Provision of transportation services through running of buses is clearly an activity of “general public utility” as the said services are meant and availed by the public at large and therefore, it would fall in the last limb of definition of charitable purpose as so defined in section 2(15) of the Act. The argument of the Id AR that the assessee corporation provides various concessions and relief in fare to poor, students, senior citizens, women, etc doesn’t take away the inherent and fundamental aspect of providing a public utility service of running of buses for the public at large. The services are not limited to particular section of the society but open to all including the poor, marginalized and needy section of our society namely senior citizens, women etc. Therefore, the last limb “general public utility” clearly defined in section 2(15) and being more specific will be applicable in the instant case and has been rightly invoked by the Assessing officer.

21. The next question that arise for consideration is whether the activities of the assessee corporation involves carrying on of activities in the nature of trade, commerce or business or any activity of rendering of services in relation to any trade, commerce or business for a cess, fee or any other consideration and the proviso to section 2(15) is applicable in the instant case. As per the Assessing officer, the activities of the assessee corporation are commercial in

nature for the reason that it is running buses and charging fare from the passengers and it is not providing free services to the public. The Id CIT(A) referred to the decision of the Hon'ble Delhi High Court in case of India Trade Promotion Corporation vs UOI wherein it was held that the dominant and prime objective of the Institution has to be seen. Where the dominant and prime objective is profit making, it would not be entitled to claim its objects to be charitable purposes and where the institution is not driven primarily by a desire or motive to earn profit but to do charity through the advancement of an object of general public utility, it can be regarded as an institution established for charitable purposes. The Id AR has further referred to the decision of the Hon'ble Rajasthan High Court in case of Jodhpur Development Authority and Urban improvement Trust, Bikaner wherein similar legal proposition has been laid down. However, when it comes to finding on facts in the instant case, the Id CIT(A) merely held that since its receipts from activities which are commercial in nature exceeds the prescribed threshold, the assessee corporation will be not a charitable corporation. We therefore find that there is no finding by the AO or the Id CIT(A) as to the dominant intent and purposes for which the assessee corporation was set up and whether the dominant purposes was to earn profit or provide public utility services to the public at large. The Id AR in her submissions has referred to various provision of Rajasthan State Road Transportation Corporation Act 1950 and has argued that the object was to provide efficient transport services to the public and not to earn profits. We find that the provision of Rajasthan State Road Transportation Corporation Act 1950 need to be examined in detail to determine the dominant intent and purpose of setting up of the assessee corporation and in the absence of findings of the lower authorities, we are constrained to remand the matter back to the file of the Id CIT(A) to examine the same afresh taking into consideration the decisions of the Hon'ble Delhi and Rajasthan High Court referred supra. The assessee corporation is at liberty to raise its aforesaid

contentions before the Id CIT(A). In the result, the matter is set-aside to the file of the Id CIT(A) after providing reasonable opportunity to the assessee corporation.

22. In ITA No. 886/JP/2018, since facts and circumstances of the case are exactly identical to facts and circumstances of the case in ITA No. 885/JP/2018, our findings and directions contained therein shall apply *mutatis mutandis* to this appeal.

In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the Open Court on 14/10/2019.

Sd/-  
(विजय पाल राव)  
(Vijay Pal Rao)  
न्यायिक सदस्य / Judicial Member

Sd/-  
(विक्रम सिंह यादव)  
(Vikram Singh Yadav)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 14/10/2019

\*Ganesh Kr.

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

1. अपीलार्थी / The Appellant- Rajasthan State Road Transport Corporation, Jaipur
2. प्रत्यर्थी / The Respondent- The DCIT, Circle-05, Jaipur
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File {ITA No. 885 & 886/JP/2018}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar

