

आयकर अपीलीय अधिकरण, दिल्ली न्यायपीठ "जी एवं ए", नई दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G & A', NEW DELHI**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री आर.कापांडा, लष्ठा सदस्य का समक्ष
BEFORE MS. SUSHMA CHOWLA, JM & SH.R.K.PANDA, AM

आयकर अपील सं. / ITA No.5386/Del/2017

निर्धारण वर्ष / Assessment Year: 2016-17

Udit Jain,
A-171, Preet Vihar,
Delhi-110092.
PAN-BADPJ0521P

.....अपीलार्थी/ Appellant

vs

The ACIT,
CPC-TDS, Uttar Pradesh.

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर स/ Appellant by : Sh. Rajiv Jain, CA

प्रत्यर्थी की ओर स/ Respondent by : Sh. Saras Kumar, Sr.DR

आयकर अपील सं. / ITA No.5989/Del/2017

निर्धारण वर्ष / Assessment Year: 2013-14

Aarcity Builders P.Ltd.,
301, Krishna Apra Business Care,
Netaji Subhash Place,
Pitampura, New Delhi-110034.
PAN-AAICA7013Q

.....अपीलार्थी/ Appellant

vs

The ACIT,
CPC-TDS, Ghaziabad,
Uttar Pradesh.

..... प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No.5990/Del/2017
निर्धारण वर्ष / Assessment Year: 2013-14

Aarcity Builders P.Ltd.,
301, Krishna Apra Business Care,
Netaji Subhash Place,
Pitampura, New Delhi-110034.
PAN-AAKCS1067N

.....अपीलार्थी/ Appellant

vs

The ACIT,
Circle-73(1), Ghaziabad.

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर स□/ Appellant by : Sh. Suresh K. Gupta, CA
प्रत्यर्थी की ओर स□/ Respondent by : Sh.Sanjog Kapoor, Sr.DR

सुनवाई की तारीख / Date of Hearing: 28.11.2019	घोषणा की तारीख / Date of Pronouncement: 29.11.2019
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आदेश / ORDER

PER SUSHMA CHOWLA, JM:

These three appeals filed by different assessee are against order of CIT(A)-19, New Delhi and CIT(A)-41, New Delhi dated 03.07.2017; 26.07.2017 & 26.07.2017 relating to assessment years 2016-17; 2013-14 and 2013-14 respectively.

2. The issue arising in the present bunch of appeals is against the imposition of late filing fee u/s 234E of the Act. To adjudicate the issue, we are first referring to the facts and issue raised in ITA No.5380/Del/2017 relating to Assessment Year 2016-17.

3. Briefly in the facts of the case the assessee had deducted tax at source u/s 195 of the Act and was to deposit the same. After the aforesaid deposit of tax at source, the requirement was to furnish the information in Form No.27A. The assessee failed to furnish the said return in time and hence, intimation was issued to the assessee u/s 200A of the Act under which late filing fee was charged u/s 234E of the Act.

4. In the facts of the assessee in ITA No.5989/Del/2017, the assessee had deducted tax at source for the 3rd quarter of the Financial Year 2012-13 which had to be deposited in the Government Treasury and thereafter, statement had to be filed in the requisite Form 26Q within stipulated period. The assessee filed said information late and CPC, TDS processed, the said information and raised demand for late filing fee in terms of section 234E of the Act and also charged interest u/s 220(2) of the Act.

5. The CIT(A) relying on the decision of the Hon'ble Gujarat High Court in Rajesh Kourani vs Union of India [2017] 83 taxmann.com 137 (Guj.) upheld the order of the Assessing Officer. Reliance placed by the Ld.AR for the assessee on the decision of Hon'ble Karnataka High Court in Fatehraj Singhvi & Others vs Union of India [2016] 289 CTR 602 (Kar.) and Amritsar Bench of Tribunal in Sibia Health Care Pvt.Ltd. vs Dy.CIT in ITA No.90/Asr/2015 was not accepted by the CIT(A). The CIT(A) was

of the view that where section 234E of the Act was charging provision, it was held as under:-

6. *“The decisions cited by the assessee have been duly considered by the High Court of Gujarat. Section 234E prescribes fee for every day of default in filing of statement u/s 200(3). This was done for ensuring compliance of deduction and depositing it with the Government and filing statements for the period concerned, informing the tax authorities of the same, in a prescribed and verified. Section 234E is a charging provision legislated for levy of fees for certain defaults. Even in the absence of section 200A, levy of fee u/s 234E is mandated and is permissible. Section 200A pertains to processing of statement of TDS. It is to make adjustments and calculations. It is a machinery provision and not a charging section. The Courts have held that the amendment to section [i.e. recasting of section 200A(l)(c)] 200A(l)(c) can be considered in the nature of a clarifactory amendment. The levy of fee u/s 234E can be done prior to 01.06.2015 and is held to be legally correct as the charging section, section 234E came into operation from 01.06.2012.”*

6. The assessee is in appeal against the order of the CIT(A).

7. In the case of Udit Jain, the Ld.AR for the assessee pointed out that the amendment to the section was w.e.f. 01.06.2015 and the issue in this appeal is with regard to first quarter of Financial Year 2015-16. He further stated that the assessee was a small businessman and had deducted tax at source against purchase of property u/s 195 of the Act. The said tax was deducted on 18.05.2015 and was deposited on 18.05.2015. However, the return for the TDS deduction was not filed in time in Form No.27A, which was filed on 26.03.2016. He further stated that the issue raised in the present appeal is covered by the decision of Pune bench of the Tribunal in Maharashtra Cricket Association, Pune vs DCIT [2016] 74 taxmann.com 6 (Pune-Trib.). He further pointed out that the issue is covered by the decision of Hon'ble Karnataka High Court in

Fatehraj Singhvi & Others vs Union of India (supra) and also by later decision of Pune Bench of Tribunal in Medical Superintendent Rural Hospital, DOBI BK vs DCIT [2018] 100 taxmann.com 78 (Pune-Trib.) and the decision of Delhi Bench of Tribunal in Meghna Gupta vs ACIT [2018] 99 taxmann.com 334 (Delhi-Trib.). The Ld.AR for the assessee stated that though the CIT(A) had relied on the decision of Hon'ble Gujarat High Court in Rajesh Kourani vs Union of India (supra) but since the decision of non Jurisdictional High Court is in favour of the assessee and in the absence of any decision of the Jurisdictional High Court, the ratio of the same is to be applied.

8. The Ld.DR for the Revenue strongly opposed the proposition raised by the Ld.AR for the assessee and strongly relied on the order of the authorities below.

9. We have heard the rival contentions and perused the record. The issue which needs to be adjudicated in these appeals is the charging of late filing fee u/s 234E of the Act while issuing the intimation u/s 200A of the Act. The case of the assessee before us is that where the legislature has inserted clause (c) to section 200A(1) of the Act w.e.f 01.06.2015, then in respect of the TDS statements which were filed under the respective sections of the Act, for the period prior to 01.06.2015, no late filing fee could be charged u/s 234E of the Act, in the intimation issued u/s 200A of the Act. We find that the said issue has been adjudicated by the Hon'ble Karnataka High Court in Fatehraj

Singhvi & Others vs Union of India (supra), which proposition has been applied by the Pune Bench of the Tribunal in Medical Superintendent Rural Hospital, DOBI BK vs DCIT (supra). The Tribunal had also taken note of the decision of Hon'ble Gujarat High Court in Rajesh Kourani vs Union of India (supra) and applying the proposition that where there was difference of opinion between Hon'ble High Courts on a particular issue and in the absence of any decision rendered by the Jurisdictional High Court, then the decision in favour of the assessee needs to be followed as held by Hon'ble Supreme Court in Vegetables Products Ltd. [1973] 88 ITR 192(SC). The relevant findings of the Tribunal are as under:-

11. "We have heard the rival contentions and perused the record. The issue arising in the present bunch of appeals is against levy of late filing fees under section 234E of the Act while issuing intimation under section 200A of the Act, in the first bunch of appeals. The second bunch of appeals in the case of Junagade Healthcare Pvt. Ltd. is against order of Assessing Officer passed under section 154 of the Act rejecting rectification application moved by assessee against intimation issued levying late filing fees charged under section 234E of the Act. The case of assessee before us is that the issue is squarely covered by various orders of Tribunal, wherein the issue has been decided in respect of levy of late filing fees under section 234E of the Act, in the absence of empowerment by the Act upon Assessing Officer to levy such fees while issuing intimation under section 200A of the Act. The Tribunal vide order dated 21.09.2016 with lead order in ITA Nos.560/PN/2016 & 561/PN/2016, 1018/PN/2016 to 1023/PN/2016 in Maharashtra Cricket Association Vs. DCIT (CPC)-TDS, Ghaziabad, relating to assessment years 2013-14 and 2014-15 for the respective quarters deliberated upon the issue and held as under:-

"34. Accordingly, we hold that the amendment to section 200A(1) of the Act is procedural in nature and in view thereof, the Assessing Officer while processing the TDS statements / returns in the present set of appeals for the period prior to 01.06.2015, was not empowered to charge fees under section 234E of the Act. Hence, the intimation issued by the Assessing Officer under section 200A of the Act in all these

appeals does not stand and the demand raised by way of charging the fees under section 234E of the Act is not valid and the same is deleted. The intimation issued by the Assessing Officer was beyond the scope of adjustment provided under section 200A of the Act and such adjustment could not stand in the eye of law.”

12. *The said proposition has been applied in the next bunch of appeals with lead order in Vidya Vardhani Education and Research Foundation in ITA Nos.1887 to 1893/PUN/2016 and others relating to assessment years 2013-14 and 2014-15 vide order dated 13.01.2017 and also in Swami Vivekanand Vidyalaya Vs. DCIT(CPC)-TDS (supra) and Medical Superintendent Rural Hospital Vs. ACIT (CPC)-TDS in ITA Nos.2072 & 2073/PUN/2017, order dated 21.12.2017, which has been relied upon by the learned Authorized Representative for the assessee.*

13. *The Hon’ble High Court of Karnataka in the case of Fatheraj Singhvi Vs. Union of India (supra) had also laid down similar proposition that the amendment to section 200A of the Act w.e.f. 01.06.2015 has prospective effect and is not applicable for the period of respective assessment years prior to 01.06.2015. The relevant findings of the Hon’ble High Court are in paras 21 and 22, which read as under:-*

“21. However, if Section 234E providing for fee was brought on the state book, keeping in view the aforesaid purpose and the intention then, the other mechanism provided for computation of fee and failure for payment of fee under Section 200A which has been brought about with effect from 1.6.2015 cannot be said as only by way of a regulatory mode or a regulatory mechanism but it can rather be termed as conferring substantive power upon the authority. It is true that, a regulatory mechanism by insertion of any provision made in the statute book, may have a retroactive character but, whether such provision provides for a mere regulatory mechanism or confers substantive power upon the authority would also be a aspect which may be required to be considered before such provisions is held to be retroactive in nature. Further, when any provision is inserted for liability to pay any tax or the fee by way of compensatory in nature or fee independently simultaneously mode and the manner of its enforceability is also required to be considered and examined. Not only that, but, if the mode and the manner is not expressly prescribed, the provisions may also be vulnerable. All such aspects will be required to be considered before one considers regulatory mechanism or provision for regulating the mode and the manner of recovery and its enforceability as

retroactive. If at the time when the fee was provided under Section 234E, the Parliament also provided for its utility for giving privilege under Section 271H(3) that too by expressly put bar for penalty under Section 272A by insertion of proviso to Section 272A(2), it can be said that a particular set up for imposition and the payment of fee under Section 234E was provided but, it did not provide for making of demand of such fee under Section 200A payable under Section 234E. Hence, considering the aforesaid peculiar facts and circumstances, we are unable to accept the contention of the learned counsel for respondent-Revenue that insertion of clause (c) to (f) under Section 200A(1) should be treated as retroactive in character and not prospective.

22. It is hardly required to be stated that, as per the well established principles of interpretation of statute, unless it is expressly provided or impliedly demonstrated, any provision of statute is to be read as having prospective effect and not retrospective effect. Under the circumstances, we find that substitution made by clause (c) to (f) of sub-section (1) of Section 200A can be read as having prospective effect and not having retroactive character or effect. Resultantly, the demand under Section 200A for computation and intimation for the payment of fee under Section 234E could not be made in purported exercise of power under Section 200A by the respondent for the period of the respective assessment year prior to 1.6.2015. However, we make it clear that, if any deductor has already paid the fee after intimation received under Section 200A, the aforesaid view will not permit the deductor to reopen the said question unless he has made payment under protest.”

14. The Hon’ble High Court thus held that where the impugned notices given by Revenue Department under section 200A of the Act were for the period prior to 01.06.2015, then same were illegal and invalid. Vide para 27, it was further held that the impugned notices under section 200A of the Act were for computation and intimation for payment of fees under section 234E of the Act as they relate for the period of tax deducted at source prior to 01.06.2015 were being set aside.

15. In other words, the Hon’ble High Court of Karnataka explained the position of charging of late filing fees under section 234E of the Act and the mechanism provided for computation of fees and failure for payment of fees under section 200A of the Act which was brought on Statute w.e.f. 01.06.2015. The said amendment was held to be prospective in nature and hence, notices issued under section 200A of the Act for computation and intimation for payment

of late filing fees under section 234E of the Act relating to the period of tax deduction prior to 01.06.2015 were not maintainable and were set aside by the Hon'ble High Court. In view of said proposition being laid down by the Hon'ble High Court of Karnataka (supra), there is no merit in observations of CIT(A) that in the present case, where the returns of TDS were filed for each of the quarters after 1st day of June, 2015 and even the order charging late filing fees was passed after June, 2015, then the same are maintainable, since the amendment had come into effect. The CIT(A) has overlooked the fact that notices under section 200A of the Act were issued for computing and charging late filing fees under section 234E of the Act for the period of tax deducted prior to 1st day of June, 2015. The same cannot be charged by issue of notices after 1st day of June, 2015 even where the returns were filed belatedly by the deductor after 1st June, 2015, where it clearly related to the period prior to 01.06.2015.

16. We hold that the issue raised in the present bunch of appeals is identical to the issue raised before the Tribunal in different bunches of appeals and since the amendment to section 200A of the Act was prospective in nature, the Assessing Officer while processing TDS returns / statements for the period prior to 01.06.2015 was not empowered to charge late filing fees under section 234E of the Act, even in cases where such TDS returns were filed belatedly after June, 2015 and even in cases where the Assessing Officer processed the said TDS returns after June, 2015. Accordingly, we hold that intimation issued by Assessing Officer under section 200A of the Act in all the appeals does not stand and the demand raised by charging late filing fees under section 234E of the Act is not valid and the same is deleted.

17. Before parting, we may also refer to the order of CIT(A) in relying on the decision of Hon'ble High Court of Gujarat in Rajesh Kourani Vs. Union of India (supra). On the other hand, the learned Authorized Representative for the assessee has pointed out that the issue is settled in favour of assessee by the Hon'ble High Court of Karnataka in the case of Fatheraj Singhvi Vs. Union of India (supra). Since we have already relied on the said ratio laid down by the Hon'ble High Court of Karnataka, the CIT(A) has mis-referred to both decisions of Hon'ble High Court of Karnataka and Hon'ble High Court of Gujarat; but the CIT(A) has failed to take into consideration the settled law that where there is difference of opinion between different High Courts on an issue, then the one in favour of assessee needs to be followed as held by the Hon'ble Supreme Court in CIT Vs. M/s. Vegetable Products Ltd. (supra), in the absence of any decision rendered by the jurisdictional High Court. The Hon'ble Bombay High Court in Rashmikant Kundalia Vs. Union of India (2015) 54 taxmann.com 200 (Bom) had decided the constitutional

validity of provisions of section 234E of the Act and had held them to be ultra vires but had not decided the second issue of amendment brought to section 200A of the Act w.e.f. 01.06.2015. In view thereof, respectfully following the ratio laid down by the Hon'ble High Court of Karnataka and Pune Bench of Tribunal in series of cases, we delete the late filing fees charged under section 234E of the Act for the TDS returns for the period prior to 01.06.2015.

18. Further before parting, we may also refer to the order of CIT(A) in the case of Junagade Healthcare Pvt. Ltd., where the CIT(A) had dismissed appeals of assessee being delayed for period of December, 2013 and July, 2014. The CIT(A) while computing delay had taken the date of intimation under section 200A of the Act as the basis, whereas the assessee had filed appeals before CIT(A) against the order passed under section 154 of the Act. The CIT(A) had noted that rectification application was filed in February, 2018 which was rejected by CPC on the same day. The CIT(A) was of the view that there was no merit in condonation of delay, wherein appeals were filed beyond the period prescribed. The assessee had filed appeals against the order passed under section 154 of the Act, hence the time period of appeals filed by assessee before the CIT(A) have to be computed from the date of order passed under section 154 of the Act and not from the date of issue of intimation. Thus, there is no merit in the order of CIT(A) in dismissing the appeals of assessee on this issue.

19. We find similar issue has been decided by us in the case of Medical Superintendent Rural Hospital Vs. ACIT(CPC)-TDS (supra) and vide para 15, order dated 21.12.2017 it was held as under:-

“15. Further, before parting, we may also refer to the order of the CIT(A) in these two appeals. The CIT(A) had dismissed the appeals of the assessee being delayed for a period of two and half years. The CIT(A) had taken the date of intimation under section 200A(3) dated 07-08-2014 and computed the delay in filing the appeal late before him. However, the assessee had filed the appeal before the CIT(A) against the order passed under section 154 of the Act. The said application for rectification under section 154 was filed on 08-06-2017/09-03-2017 in the respective years. The said application was decided by the Assessing Officer on 09-06-2017. The assessee filed an appeal against the dismissal of the rectification application filed under section 154 of the Act. The said fact is clear from the perusal of Form No.35 with special reference to Column 2(a) and 2(b). In the entirety of the above said facts and circumstances, we find no merit in the order of CIT(A) in the case of Medical Superintendent Rural Hospital, Surgana in dismissing the appeal in-limine being filed beyond

the period of limitation. We have already decided the issue on merits in favour of assessee.”

20. We have already decided the issue on merits in favour of assessee. Accordingly, the grounds of appeal raised by assessee in all appeals are allowed.”

10. The Delhi Bench of Tribunal in Meghna Gupta vs ACIT (supra) has also laid down similar proposition and held as under:-

6. “We have heard the rival submissions and also perused the relevant finding given in the impugned orders as well as material referred to before us. At the outset, from the perusal of the rectification order u/s 200A generated by TDS (CPC), it is noticed that the TDS in 26QB mentions date of filing of 'challan cum statement' as 5.4.2014, wherein late filing of 'challan cum statement' u/s 234E has been levied. The assessee had purchased the property on 6.12.2013 i.e., relevant to the assessment year 2014-15. Since assessee had purchased the property from eight sellers and the payment to each of the seller has been made separately for an amount of Rs. 41,87,500/- aggregating to Rs. 3,35,00,000/-, the assessee' contention has been that it was not required to deduct TDS, because the payments made to each seller was less than the prescribed limit of Rs.50 lacs and therefore, provision of section 194IA was not applicable. The demand has been raised by the department u/s 200 in terms of failure to comply with Section 200A, which deals with the processing of statement of tax deducted at source u/s 200. First of all, sub section 3 of section 200 provides that the person deducting any sum in accordance with provision of chapter XVII shall after paying the tax deducted to the credit of the Central Government within the prescribed time, prepare such statement for such period as may be prescribed. Provision of section 200A provides that where the statement of tax deduction at source has been made by the person deducting any sum u/s 200, then such statement shall be processed in the manner given therein. Clause (c) of section 200A has been substituted by the Finance Act 2015 w.e.f. 1.6.2015 which reads as under:-

“(c) the fee, if any, shall be computed in accordance with the provisions of section 234E;”

6.1. Fee for default u/s 234E provides that, when a person fails to deliver or cause to be delivered a statement within the time prescribed u/s 200(3), then that person shall be liable to pay fee in the manner provided therein. Thus, fee u/s 234E is leviable if the statement is not filed as prescribed u/s 200(3) which in turn

provides that the statement to be filed after the payment of tax to the prescribed authority. The relevant rule 31A(4A) provides that for filing of the 'challan cum statement' within seven days from the date of deduction. Now here in this case the demand has been raised purely on the ground that statement has not been furnished for the tax deduction at source. As stated above, the assessee has duly deposited the tax not at the time of purchase albeit on 5.4.2014 and on the same date, statement has also been filed. The relevant provision of section 200(3) read with rule 31A (4A) only refers to filing of 'challan cum statement' after the tax has been paid. The word "challan" in the said rule indicates that the tax must stand paid and that is how form 26QB is generated. Thus, here in this case, it cannot be held that there is any violation of section 200(3). In any case, the levy of fee u/s 200A in accordance with the provision of section 234E has come into the statute w.e.f. 1.6.2015. Since the challan and statement has been filed much prior to this date, therefore, no such tax can be levied u/s 200A. This has been clarified and held by Hon'ble Karnataka High Court in the case of Fatheraj Singhvi & Ors vs. Union of India reported in (2016) 289 CTR 0602, wherein the lordship had made following observations :-

"14. We may now deal with the contentions raised by the learned counsel for the appellants. The first contention for assailing the legality and validity of the intimation under Section 200A was that, the provision of Section 200A(1)(c), (d) and (f) have come into force only with effect from 1.6.2015 and hence, there was no authority or competence or jurisdiction on the part of the concerned Officer or the Department to compute and determine the fee under Section 234E in respect of the assessment year of the earlier period and the return filed for the said respective assessment years namely all assessment years and the returns prior to 1.6.2015. It was submitted that, when no express authority was conferred by the statute under Section 200A prior to 1.6.2015 for computation of any fee under Section 234E nor the determination thereof, the demand or the intimation for the previous period or previous year prior to 1.6.2015 could not have been made."

7. Thus, we hold that no fee was leviable to the assessee u/s 234E in violation of section 200(3), because assessee had furnished the statement immediately after depositing all the tax without any delay. Accordingly, the demand on account of 234E is cancelled.

8. Similarly interest u/s 220(2) cannot be levied when fee u/s 234E itself is not leviable. In so far as charging of interest u/s 201(IA), the same cannot be charged as admittedly no order u/s 201(1) has been passed holding the assessee to be "assessee in default" and, therefore, such an interest is also deleted."

11. Now coming to the facts of the present case before us, the assessee, Udit Jain had deducted tax at source u/s 195 of the Act against purchase of property. The tax was deducted at 18.05.2015 and was even paid on 18.05.2015, though the return in Form No.27A was filed on 23.06.2016. We hold that since the period under consideration is first quarter of Financial Year 2015-16 i.e. prior to the amendment to section 200A(1) of the Act wherein clause (c) was inserted w.e.f. 01.06.2015 and since the assessee had already deposited the tax deducted at source, on the same day of deduction, there was reasonable cause in the hands of the assessee in not depositing the return in Form No.27A and the said default needs to be condoned. Even otherwise, following the ratio laid down in the decisions rendered to in the paras above, the Jurisdictional issue of exercise of power by the Assessing Officer in charging late filing fee u/s 234E of the Act, suffers from infirmity as clause (c) to section 200(A)(1) of the Act has been made applicable specifically from the date from 01.06.2015. Since the period of default was before the said date i.e. 01.06.2015, there is no merit in charging late filing fee u/s 234E of the Act. As we hold that no late filing fee is to be charged, then consequent interest charged u/s 220(2) of the Act also do not survive.

12. In ITA No.5989/Del/2017, the assessee has been held to be in default for not depositing the statement for third quarter in Form No.26Q by the due date and there being a delay of 136 days prior to 01.06.2015. Even in ITA No.5990/Del/2017, the default alleged by the authorities

below is same. Applying the same parity of reasoning as in the case of Medical Superintendent Rural Hospital, DOBI BK vs DCIT (supra) and other cases, we hold that there is no merit in the orders of authorities below in charging late filing fee u/s 234E of the Act. The same is cancelled and ground of appeal raised by assessee is allowed.

13. In the result, the appeals of the assessee are allowed.

Order pronounced in the open court on 29th day of November, 2019.

Sd/-

Sd/-

(R.K.PANDA)

लखा सदस्य/ACCOUNTANT MEMBER

(SUSHMA CHOWLA)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली / दिनांक Dated : 29th November, 2019.

** Amit Kumar **

आदेश की प्रतिलिपि अग्रहित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. मुख्य आयकर आयुक्त / The Pr. CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार, आयकर अपीलीय अधिकरण ,दिल्ली
Assistant Registrar, ITAT, Delhi