

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'G' : NEW DELHI)**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
and
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA No.6639/Del./2014
(Assessment Year : 2010-11)**

**ITA No.4121/Del./2016
(Assessment Year : 2011-12)**

M/s. VRV Foods Ltd.,
F – 32/3, First Floor,
Okhla Industrial Area Phase – II,
New Delhi – 110 020.
(PAN : AAACV0448E)

vs. DCIT, Circle 17 (1),
New Delhi.

**ITA No.4456/Del./2016
(Assessment Year : 2011-12)**

DCIT, Circle 17 (1),
New Delhi.

vs. M/s. VRV Foods Ltd.,
F – 32/3, First Floor,
Okhla Industrial Area Phase – II,
New Delhi – 110 020.
(PAN : AAACV0448E)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Mukesh Aggarwal, FCA
REVENUE BY : Shri S.S. Rana, CIT DR

Date of Hearing : 05.12.2019

Date of Order : 16.12.2019

ORDER

PER KULDIP SINGH, JUDICIAL MEMBER :

Since common questions of facts and law have been raised
in all the aforesaid appeals for Assessment Years 2010-11 and

2011-12 (cross appeals), the same are being disposed off by way of composite order to avoid repetition of discussion.

2. Appellant, M/s. VRV Foods Limited (hereinafter referred to as 'the assessee') by filing the present appeals sought to set aside the impugned orders dated 15.10.2014 & 30.05.2016 passed by Commissioner of Income-tax (Appeals) – 19, New Delhi & Commissioner of Income-tax (Appeals) – 9, New Delhi qua the Assessment Years 2010-11 & 2011-12 on the grounds inter alia that:-

“AY 2010-11.

1. The Lower authorities have erred and were not justified in passing the impugned respective orders in haste and arbitrarily, in total disregard to the principles of Natural Justice on the ground that the evidences/ document/ details furnished during the course of assessment were plainly brushed aside without any cogent reason or confronting the appellant with the nature of discrepancy if those were found to be not tenable/ acceptable:

2. On that facts and circumstances of the case and in law, lower authorities have erred and were not justified in making an addition of Rs 65,7311- u/s 14A of the Income Tax Act read with rule 80 as against the exempt income of Rs 8,000/- in a mechanical manner and on hypothetical basis, when the rule should have been applied only in respect of those investments on which exempt income was earned.

3. On the facts and circumstances of the case and in law, lower authorities have erred and were not justified in making an aggregate addition of Rs.189,55.126/- on account of variations in the confirmations from creditors without confronting the appellant about the discrepancies noticed and in total disregard to the documents and explanations submitted on record.

4. On the facts and circumstances of the case and in law, lower authorities have erred and were not justified in making a disallowance of Rs.7,85,160/- u/s 36(1)(iii) of the Income Tax

Act, without bringing about the case of any diversion of interest bearing funds in total disregard to the fact that no new investment was made during the year.

5. *On the facts and circumstances of the case and in law, lower authorities have erred and were not justified in computing the tax demand of Rs.445,550/- by way of wrongly computing the tax liability as well as not allowing the complete tax credit of all TCS/TDS, which, on the contrary, were considered for the purpose of computing taxable income u/s 143 (3), in spite of having complete particulars and evidences on record.”*

AY 2011-12

“1. *The Lower authorities have erred and were not justified in passing the impugned respective orders in haste and arbitrarily, in total disregard to the principles of Natural Justice on the ground that the evidences/ document/ details furnished during the course of assessment were plainly brushed aside without any cogent reason or confronting the appellant with the nature of discrepancy if those were found to be not tenable/ acceptable.*

2. *On the facts and circumstances of the case and in law, lower authorities have erred and were not justified in making an aggregate addition of Rs.35,10,494/- on account of non-confirmations from creditors without confronting the appellant about the discrepancies noticed and in total disregard to the documents and explanations submitted on record or without bringing any cogent material on record as to cessation of trading liability.*

3. *On the facts and circumstances of the case and in law, lower authorities have erred and were not justified in making an aggregate addition of Rs.15,19,688/- (out of Rs 35,10,494/-) on account of non-confirmations from creditors, which has resulted in double taxation due to similar addition in preceding years.*

4. *On the facts and circumstances of the case and in law, lower authorities have erred and were not justified in making a disallowance of Rs.7,85,160/- u/s 36(1)(iii) of the Income Tax Act, without bringing about the case of any diversion of interest bearing funds in total disregard to the fact that no new investment was made during the year.”*

3. Appellant, DCIT, Circle 17 (1), New Delhi (hereinafter referred to as ‘the Revenue’) by filing the present appeal sought to

set aside the impugned order dated 30.05.2016 passed by Commissioner of Income-tax (Appeals)-9, New Delhi qua the Assessment Year 2011-12 on the grounds inter alia that:-

“1. On the facts and in the circumstances of the case and in law, the Ld.CIT(A) has erred in deleting the addition of Rs.66,578/- on account of disallowance u/s 14A r.w.r. 8D(iii).

2. On the facts and in the circumstances of the case and in law, the Ld.CIT(A) erred in deleting the addition of Rs.98,688/- u/s 36(1)(va) on account of delay in Employee's Contribution to PF.

3. On the facts and in the circumstances of the case and in law, the Ld.CIT(A) has erred in deleting the addition of Rs.1,96,79,942/- u/s 40(a)(ia) on disallowance for non-deduction of tax on commission expenses.”

BRIEF FACTS OF ITA NO.6639/DEL/2014
(ASSESSMENT YEAR 2010-11 – ASSESSEE’S APPEAL)

4. Assessee company is into the business of manufacturing, marketing of I.M.F.L. country liquor and marketing of vanaspati/edible oil. Assessing Officer (AO) by invoking the provisions contained under section 14A of the Income-tax Act, 1961 (for short ‘the Act’) read with Rule 8D of the Income-tax Rules, 1962 (for short ‘the Rules’) made addition of Rs.65,731/- on the ground that to earn the dividend income, assessee has not made suo motu disallowance and in the previous year, assessee company itself made a disallowance of Rs.64,329/- u/s 14A of the Act.

5. AO further made addition of Rs.1,89,55,126/- on account of unexplained credits by the assessee on the ground that genuineness

of the transaction has not been proved and balance has not been reconciled. AO further made addition of Rs.7,85,160/- by calculating the interest on the amount of Rs.65.43 lakhs @ 12% on the ground that assessee company utilized its funds for the purpose of giving interest free loan of Rs.65.43 lakhs. AO computed the tax demand of Rs.4,45,550/- and thereby assessed the book profit of Rs.50,37,345/- u/s 115JB of the Act.

BRIEF FACTS OF ITA NO.4121/DEL/2016
(ASSESSMENT YEAR 2011-12 – ASSESSEE’S APPEAL)

6. AO made addition of Rs.35,10,494/- as unexplained credit on the ground that the assessee has failed to reconcile the balance and on the ground that the notices issued u/s 133 (6) either returned back or not complied with and balances are yet to be reconciled. AO further made aggregate addition of Rs.15,19,688/- out of an amount of Rs.35,10,494/- on account of non-confirmations from the creditors. AO further made addition of Rs.7,85,160/- on account of disallowance made u/s 36(1)(iii) of the Act on account of diversion of interest bearing funds.

BRIEF FACTS OF ITA NO.4456/DEL/2016
(ASSESSMENT YEAR 2011-12 – REVENUE’S APPEAL)

7. AO made addition of Rs.98,688/- on account of non-deposit of employees’ share of provident fund on or before the due date u/s 36(1)(va) of the Act. AO further made addition of

Rs.1,96,79,942/- by way of disallowance claimed by the assessee on account of rebate or discounts and treated the same as commission being in the nature of incentives given on the basis of sale performance and disallowed for non-deduction of TDS on the same.

8. Assessee carried the matter by way of appeals before the ld. CIT (A) who has confirmed the additions in AY 2010-11 by dismissing the appeal and in AY 2011-12, the ld. CIT (A) deleted the addition of Rs.66,578/-, Rs.98,688/- & Rs.1,96,79942/- made by the AO u/s 14A r/w Rule 8D, u/s 36(1)(va) and u/s 40(a)(ia) respectively by partly allowing the appeal. Feeling aggrieved, the assessee has come up before the Tribunal by way of filing the present appeal in AY 2010-11 and in AY 2011-12, both the assessee as well as Revenue have come up before the Tribunal by way of filing the cross appeals.

9. We have heard the ld. Authorized Representatives of the parties to the appeal, gone through the documents relied upon and orders passed by the revenue authorities below in the light of the facts and circumstances of the case.

**GROUND NO.1 OF ASSESSEE'S APPEAL
FOR AYs 2010-11 & 2011-12**

10. Ground No.1 of assessee's appeal for AYs 2010-11 & 2011-12 is general in nature, hence needs no adjudication.

**GROUND NO.2 OF ASSESSEE'S APPEAL
FOR AY 2010-11**

**GROUND NO.1 OF REVENUE'S APPEAL
FOR AY 2011-12**

11. The addition made by the AO by invoking the provisions contained u/s 14A of the Act r/w Rule 8D to the tune of Rs.65,731/- & Rs.66,578/- for AYs 2010-11 & 2011-12 respectively has been confirmed by the ld. CIT(A). It is undisputed fact that during the year under assessment, assessee company has received dividend income of Rs.8,000/- on its old investment of Rs.12,400/- in AY 2010-11 in Punjab & National Bank. Assessee has come up with categorical case that it has not incurred any direct expenses to earn the exempt income of Rs.8,000/-. AO, without recording his dissatisfaction that working given by the assessee company is not correct, mechanically invoked the provisions of section 14A read with Rule 8D which is not permissible under law.

12. Even otherwise by now, it is settled principle of law that disallowance cannot be more than the exempt income earned during the year under assessment as has been held by *Hon'ble Delhi High Court in case of Joint Investments Pvt. Ltd. vs. CIT*

(2015) 372 ITR 694 (Del.). So, we are of the considered view that AO/CIT(A) have erred in making disallowance of Rs.65,731/- for AY 2010-11 u/s 14A as against the exempt income of Rs.8,000/- mechanically, so the disallowance is ordered to be restricted to Rs.8,000/- equivalent to the exempt income earned by the assessee company. Ground No.2 of assessee's appeal for AY 2010-11 is partly allowed in favour of the assessee.

13. Ld. CIT (A) deleted the addition of Rs.66,578/- made by the AO on account of disallowance made u/s 14A r/w Rule 8D(iii) which has been challenged by the Revenue. Perusal of the impugned order passed by the ld. CIT (A) in para 3 goes to prove that during the year under assessment, the assessee company received an amount of Rs.8,800/- as dividend income. Ld. CIT (A) deleted the addition on the ground that assessee has never claimed dividend income in the computation of income by returning following findings :-

“3.1 In this case the appellant has submitted that it has not claimed the dividend income / in the computation of income. The appellant has relied the decision of CIT vs. Corrttech Energy (P.) Ltd. (2014) 45 taxman.corn 116 (Gujarat) that the assessee did not make any claim for exemption in such a situation under section 14A could have no application The appellant has also relied the decision of CIT vs Shivam Motors judgement dated 05.05.2014 of Hon'ble Allahabad High Court where it was held that "In the absence of any interest free income, there cannot be any disallowance as no corresponding expenditures were incurred to earn a particular tax free income." In the above circumstances and in view of the above decisions that assessee

has not claimed exempt income. So, no disallowance can be made. Therefore, the addition made by the AO is hereby deleted.”

14. We are of the considered view that though the assessee has earned dividend income of Rs.8,800/- as against disallowance of Rs.66,578/- made by the AO but has not claimed the same as dividend income in the computation of income, in these circumstances, no disallowance can be made u/s 14A read with Rule 8D. So, we find no illegality or perversity in the findings returned by the Id. CIT (A). Ground No.1 of Revenue's appeal for AY 2011-12 is determined against the Revenue.

**GROUND NO.3 OF ASSESSEE'S APPEAL
FOR AY 2010-11**

**GROUND NO.2 & 3 OF ASSESSEE'S APPEAL
FOR AY 2011-12**

15. Bare perusal of the assessment orders passed by the AO making addition of Rs.1,89,55,126/- & Rs.35,10,494/- in AYs 2010-11 & 2011-12 respectively go to prove that the addition has been made by the AO merely on the ground that information called for u/s 133 (6) of the Act from various parties to confirm the balance outstanding as on year end with assessee and the AO has found discrepancies on the reply by the parties and in some of the cases, replies were not given by the parties to the AO, an addition has been made. Assessee filed reply explaining the discrepancies

pointed out by the AO vide reply dated 10.03.2014 but the same has been rejected by writing one sentence that “*the same was duly considered but not found acceptable.*” We are of the considered view that when the assessee has duly filed PAN, ITR to establish genuineness of the transaction, the addition cannot be made merely on the basis of fact that information u/s 133 96) has not been filed by some of the creditors.

16. It is proved that the AO as well as ld. CIT (A) proceeded to make/confirm the addition without considering the reply of the assessee and without procuring the presence of such sundry creditors to whom the notices u/s 133(6) were issued by using coercive method. In AY 2011-12, AO as well as ld. CIT (A) have made/confirmed the addition of Rs.15,19,688/- out of amount of Rs.35,10,494/- challenged vide ground no.3 on account of non-confirmation from creditors which had resulted into double taxation as the similar addition was made in the preceding years.

17. In AY 2010-11, AO has also recorded strange observation that, “*the assessee was to provide information called for along with proof of identity on the assessee’s letter-head with cop of PAN and ITR to establish the genuineness of the transaction.*” We are constrained to record that information called for need not be furnished on the letter-head when it is otherwise supported with

requisite documents. All these facts show that the addition has been made merely on the basis of conjectures and surmise and the issue is required to be remitted back to the AO to decided afresh after providing opportunity of being heard to the assessee, so as to reconcile the discrepancies arisen out of the reply of various parties given in response to notice u/s 133 (6). So, ground no. 3 of assessee's appeal for AY 2010-11 & grounds no.2 & 3 of assessee's appeal for AY 2011-12 are determined in favour of the assessee company for statistical purposes.

**GROUND NO.4 OF ASSESSEE'S APPEAL
FOR AYs 2010-11 & 2011-12**

18. AO noticed that the assessee company has advanced interest free loan to M/s. Global Industries & Services Ltd. to the tune of Rs.65.43 lakhs which the assessee has claimed to be a business advance. AO made addition of Rs.7,85,160/- each in AYs 2010-11 & 2011-12 by way of disallowance u/s 36 (1)(iii) of the Act on the ground that the assessee has not brought on record any evidence to prove that interest free loans given to M/s. Global Industries & Services Ltd. was for business purposes and thereby charged average rate @ 12%.

19. Ld. AR for the assessee challenging the impugned disallowance contended inter alia that the said loan has been given

out of own interest free loan from the assessee company; that assessment in the earlier years were completed u/s 143 (3) of the Act but no such disallowance has been made; from the order passed by the AO as well as Id. CIT (A) it has come on record that AO as well as Id. CIT (A) have not addressed the contentions raised by the assessee that the loan has been advanced out of its own interest free funds and the same were given for business expediency.

20. No doubt, *Hon'ble Delhi High Court in case of Punjab Stainless Steel Industries vs. CIT-VII (2010) 324 ITR 396 (Delhi)* relied upon by the Id. DR for the Revenue held that when advances have been made out of borrowed funds and not out of credit balance available with assessee company, interest has to be disallowed.

21. However, in the instant case, when the assessee has come up with specific defence that the advance has been made out of interest free funds and the same has been made for business expediency, the applicability of the judgment relied upon by the Id. DR for the Revenue is to be seen after marshalling of the facts pleaded by the assessee only.

22. So, in the given circumstances, these issues are required to be decided by passing a speaking order. Accordingly, this issue is

remitted back to the AO to decide afresh after providing opportunity of being heard to the assessee. Ground No.4 of assessee's appeal for AYs 2010-11 & 2011-12 are determined in favour of the assessee for statistical purposes.

**GROUND NO.5 OF ASSESSEE'S APPEAL
FOR AY 2010-11**

23. Ld. AR for the assessee contended that the lower Revenue authorities have wrongly computed tax demand of Rs.4,45,550/- by not allowing the complete tax credit of TCS and TDS. We are of the considered view that this issue has been arisen out of some clerical error on the part of the AO who has not taken into consideration TCS and TDS credit for computing the tax liability. So, we direct the AO to verify the TCS and TDS credits claimed by the assessee and computed the tax liability accordingly, hence Ground No.5 of assessee's appeal for AY 2010-11 is determined in favour of the assessee for statistical purposes.

**GROUND NO.2 OF REVENUE'S APPEAL
FOR AY 2011-12**

24. Ld. CIT (A) deleted the addition of Rs.98,688/- made by the AO u/s 36(1)(va) on account of delay in filing the employees' contribution to provident fund on the ground that the assessee has made payment before filing of the return of income.

25. However, by now, it is settled principle of law that as per provisions contained u/s 36(1)(va) explanation, assessee would be entitled for deduction qua the sum received from any of his employee to which provisions under sub-section (x) of clause 24 of section 2 is applicable only if such sum is credited in the employees account in the relevant funds or funds on or before the due date. Due date is defined in the explanation as the date by which the assessee is required by an employer to credit employees contribution to the employees account in the relevant fund under any act or rule or order or notification thereunder. Identical issue has been decided by the coordinate Bench of the Tribunal in case cited as *Eagle Trans Shipping & Logistics (India)(P.) Ltd. vs. ACIT (2019) 178 ITD 849* against the assessee by returning following findings :-

***“9. When we examine the issue in controversy in the light of the provisions contained u/s 36(1)(va) of the Act, it is apparently clear that the assessee would be entitled for deductions qua the sum received from any office employee to which provisions under sub-section (x) of clause (24) of section 2 is applied only, if such sum is credited by the assessee to the employees account in the relevant fund or funds on or before the due date. Due date is further defined in the Explanation, which means, the date by which the assessee is required as an employer to credit employees contribution to the employees account in the relevant fund under any Act or rule or order or notification issued thereunder or any standing order or award or service or otherwise. Meaning thereby, in case, employer fails to deposit the entire amount towards employees contribution on account of PF & ESI with concerned department on or before the due date under PF & ESI, the assessee shall not be entitled for deduction to that extent.*”**

10. *Decision of the Hon'ble Supreme Court relied upon by the assessee cited as CIT vs. Alom Extrusions Ltd. (supra) is not applicable to the facts and circumstances of the case because Hon'ble Supreme Court has decided the issue in Alom Extrusions Ltd. case qua employers contribution as per section 43B(b) of the Act and not qua employees contribution u/s 36(1)(va) of the Act.*

11. *Hon'ble jurisdictional High Court in case of CIT vs. Bharat Hotels Ltd. (2019) 410 ITR 417 (Delhi) (supra) decided the identical issue qua delayed deposit of employees contribution on account of PF & ESI against the assessee by holding that assessee would be entitled to deduction in terms of section 36(1)(va) of the Act to the extent if the employees contribution on account of PF & ESI is deposited on or before the due date, and the employees contribution on account of PF & ESI deposited beyond the stipulated period would not make the assessee company entitled to claim deduction from its return. For ready perusal, operative part of the judgment of CIT vs. Bharat Hotels Ltd. (supra) is extracted as under :-*

“7. The issue here concerns the interplay of Section 2(24)(x) of the Act read with Section 36(1)(va) of the Act alongside provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (especially Regulation 38 of the Employees' Provident Funds Scheme, 1952) and the provisions of the Employees' State Insurance Act, 1948. The AO had brought to tax amounts which were deducted by the employer/assessee from the salaries and wages payable to its employees, as part of their contributions. It is not in dispute that the employer's right to claim deductions under the main part of Section 43-B of the Act is not an issue. The question the AO had to then decide was whether the amounts deducted from the salaries of the employees which had to be deposited within the stipulated time (in terms of notification/circular dated 19.03.1964 which was modified on 24.10.1973), as far as the EPF contribution went and the period of three weeks as far as the ESI contributions went. The AO made a tabular analysis with respect to the contributions deducted and actually deposited. The cumulative effect of notifications under the Employees' Provident Funds Act, 1952 and the Employees State Insurance Act, 1948 was that in respect of the EPF Scheme contributions the deductions were to be deposited within 15 days of the succeeding wage period with a grace period of 5 days; for ESI contributions the deposit with the concerned statutory authority had to be made within three weeks of the succeeding wage month/period. The

CIT in this case confirmed the additions - made by the AO based on the entire amounts that were disallowed. The ITAT however granted complete relief.

8. Having regard to the specific provisions of the Employees' Provident Funds Act and ESI Act as well as the concerned notifications which granted a grace period of 5 days (which appears to have been late withdrawn recently on 08.01.2016), we are of the opinion that the ITAT's decision in this case was not correct. The assessee undoubtedly was entitled to claim the benefit and properly treat such amounts as having been duly deposited, which were in fact deposited within the period prescribed (i.e. 15 + 5 days in the case of EPF and 21 days + any other grace, period in terms of the extent notification). As far as the amounts constituting deductions from employees' salaries towards their contributions, which were made beyond such stipulated period, obviously the assessee was not entitled to claim the deduction from its returns.

9. In view of this discussion, the Revenue's appeal is partly allowed. The AO is directed to examine the contributions made with reference to the dates when they were actually made and grant relief to such of them which qualified for such relief in terms of the prevailing provisions and notifications. We also clarify that the assessee would be entitled to deduction in terms of Section 36(1)(va) of the Act.”

12. In view of what has been discussed above and following the decision rendered by the Hon'ble jurisdictional High Court in case of CIT vs. Bharat Hotels Ltd. (supra), we are of the considered view that the assessee company is not entitled for deduction of Rs.4,29,110/- u/s 36(1)(va) of the Act claimed on account of depositing the employees contribution towards ESI & PF as per provisions contained u/s 2(24)(x) read with section 36(1)(va) after due date which is evident from table extracted in preceding para no.5. So, the case laws relied upon by the ld. AR for the assessee is not applicable to the facts and circumstances of the case. Consequently, finding no illegality or perversity in the impugned order passed by the ld. CIT (A), appeal filed by the assessee is hereby dismissed.”

26. So, following the decision rendered by the coordinate Bench of the Tribunal, we are of the considered view that the ld. CIT (A) has erred in deleting the addition of Rs.98,688/- made by the AO.

So, the findings returned by the Id. CIT (A) are hereby set aside and order passed by the AO on this issue is hereby restored. Consequently, Ground No.2 is decided in favour of the Revenue.

**GROUND NO.3 OF REVENUE'S APPEAL
FOR AY 2011-12**

27. Ld. CIT (A) deleted the addition of Rs.1,96,79,942/- made u/s 40(a)(ia) of the Act on account of disallowance for non-deduction of tax on commission expenses which has been challenged by the Revenue.

28. AO noticed the fact that the assessee company has deducted a sum of Rs.1,16,12,646/- on account of rebate and discount from sales and the assessee has further claimed expenditure under the head 'rebate & discount' of Rs.80,67,296/- in P&L account and has noticed the details of rebate and discount amounting to Rs.1,42,74,307/-. AO proceeded to conclude that the assessee has allowed incentive @ 10% on sales to various parties which amounted to commission within the meaning of explanation of section 194H of the Act and thereby disallowed the same u/s 194H of the Act.

29. However, Id. CIT (A) after thrashing the facts and after entertaining additional evidence filed by the assessee qua which remand report was called reached the conclusion that the assessee

company has given rebate and discount on sales which cannot be treated as commission. When it is undisputed case of the assessee company that the payment has been directly given to the vendee and not through any commission agent, it cannot be treated as commission. During the preceding years, such payment has been treated as rebate and discount and not commission and the AO has not been able to distinguish the facts of the instant case with that of the preceding years.

30. So, in the given circumstances, we are of the considered view that when it is rebate and discount and not commission, no TDS is required to be deducted. Consequently, we are of the considered view that CIT (A) has rightly deleted the addition, hence ground no.3 is determined against the Revenue.

31. Resultantly, the appeal filed by the assessee for AY 2010-11 is partly allowed for statistical purposes, the appeal filed by the assessee for AY 2011-12 is allowed for statistical purposes and the appeal filed by the Revenue for AY 2011-12 is partly allowed.

Order pronounced in open court on this 16th day of December, 2019.

**Sd/-
(R.K. PANDA)
ACCOUNTANT MEMBER**

**sd/-
(KULDIP SINGH)
JUDICIAL MEMBER**

**Dated the 16th day of December, 2019
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-19, New Delhi.
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.