

आयकरअपीलीयअधिकरणसूरतन्यायपीठ,सूरत
**IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT
BENCH,SURAT**

श्रीसी एमगर्ग, न्यायिक सदस्य एवंश्रीओपीमीना, लेखा सदस्य केसमक्ष
**BEFORE SHRI C.M.GARG, JUDICIAL MEMBER AND
SHRI O.P.MEENA, ACCOUNTANT MEMBER**

आयकरअपीलसं. / ITA Nos.1647, 1648 & 1649/AHD/2016/SRT

निर्धारणवर्ष/ Assessment Year: 2003-04 & 2004-05

M/s.Lakhanilmpex,
B-5, Ramnagar Society,
Matawadi, Surat.
[PAN: AABFL 0491K]

(अपीलार्थी/Appellant)

Vs. Asst. Commissioner of
Income Tax, Circle-9, Surat.

(प्रत्यर्थी/Respondent)

आयकरअपीलसं. / ITA Nos.1652, 1653 & 1651/AHD/2016/SRT

निर्धारणवर्ष/ Assessment Year: 2003-04 & 2001-02

ShriMohanbhaiD.Patel,
5/C & D Allokik Apartment,
Sumul Dairy Road,
Surat – 395 004.
[PAN: ABRPP 4747M]

(अपीलार्थी/Appellant)

Vs. The Income Tax Officer, Ward-
9(3), Surat.

(प्रत्यर्थी/Respondent)

आयकरअपीलसं. / ITA Nos.1824/AHD/2016/SRT

निर्धारणवर्ष/ Assessment Year: 2005-06

M/s. Shreyalmpex,
4407, Kohinoor Textile Market,
Ring Road, Surat.
[PAN : AAPFS 9634K]

(अपीलार्थी/Appellant)

Vs. The Income Tax Officer,
OSD-1, Ragen-2,
Surat.

(प्रत्यर्थी/Respondent)

आयकरअपीलसं. / ITA Nos.1629 & 1630/AHD/2016/SRT

निर्धारणवर्ष/ Assessment Year: 2002-2003 & 2003-04

M/s. Samarth India,
4408, Kohinoor Market, Ring Road,

Vs. The Income Tax Officer,
OSD-1, Ragen-2,
Surat.

Surat – 395 002.

[PAN: AAPFS 9840D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकरअपीलसं. / ITA Nos.1642 & 1641/AHD/2016/SRT

निर्धारणवर्ष/ Assessment Year: 2003-04 & 2002-03

M/s.Shreyansh Corporation,
4409, Kohinoor Textile Market,
Ring Road, Surat – 395002.

[PAN: AAPFS 9806B]

(अपीलार्थी/Appellant)

Vs. The Income Tax Officer, OSD-I,
Range-2, Surat.

(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by

: Shri Vijay Mehta, C.A &
Mrs. SnehaPadhiar, C.A

प्रत्यर्थीकीओरसे /Respondent by

: ShriSrinivasT.Bidari, CIT, DR &
Smt. IllaParmar, Sr.DR

सुनवाईकीतारीख/Date of Hearing

: 16-02-2018

घोषणाकीतारीख /Date of Pronouncement

: 23-03-2018

आदेश /ORDER

PERBENCH :

Above captioned appeals have been filed by the respective assesseees' against the orders of the Commissioner of Income Tax (Appeals), Surat.

Application of Assessee for condonation of delay in final appeal before the Tribunal:

2. We have heard arguments of both the said and carefully perused the material on the record of the Tribunal *inter-alia*, impugned First Appellate Orders, applications for condonation of delay, affidavits of the

assessee/authorized persons/partners of the assessee firm in support of condonation applications, affidavit of ShriHemantJadiawho was Authorized Representative of the all appellants before the Income Tax Settlement Commission, CIT(A) and Hon'ble Bombay High Court and order of ITAT, Ahmedabad camp at Surat dated 01.06.2017 in ITA No.1635/Ahd/2016 and other relevant 4 appeals. We also respectfully and carefully perused the decisions of Hon'ble Supreme Court and Hon'ble High Courts, relied by the Id.Authorised Representative (AR) including recent judgment of the Hon'ble Bombay High Court in the case of Vijay VishinMeghani vs. DCIT reported as [2017] 398 ITR 250 (Bom).

3. First of all, we note that in this group of 11 (eleven) appeals, there are 6 appeals, wherein, delay in filing appeal in more than 1000 days and in other 5 appeals there is delay more than 2800 days. As agreed by both the parties that the facts and circumstances causing delay in the group of 6 appeals, wherein delay is of more than 1000 days are similar and identical and in other 5 appeals wherein, delay is of more than 2800 days are also similar and identical. Therefore, we accepted the joint prayer of the parties to take up ITA No.1647/Ahd/2016/SRT for A.Y. 2003-04 as lead case for the first group of 6 appeals and ITA No.1641/Ahd/2016/SRT as lead case for second group of 5 appeals.

4. We have heard arguments of both the sides and carefully perused the relevant material placed on the record of the Tribunal. The Id.Assessee's Representative (AR), reiterating the application for condonation of delay submitted that the CIT(A) passed order on 04.07.2013 and due date for filing appeal before Tribunal was 02.09.2013 and the appeal before the Tribunal was filed belatedly and there was a delay of 1019 days in filing appeal. Elaborating the reasons of delay, the Id.AR submitted that there are genuine reasons for the delay which requires sympathetic consideration of the Bench so that the appeal may kindly be admitted for hearing and justice due to the appellant is rendered. The Id.AR submitted that subsequent to the survey action carried out on 11.03.2006, all twenty members of the Group filed settlement petition for various assessment years ranging from 09.03.2006 to 05.0.2007. All the twenty cases were covered by single survey. All these cases are connected and have common issues. All the members belonging to Group were wholly controlled and managed by ShriM.D.Patel. A common cash flow has been prepared in case of settlement petition of ShriM.D.Patel wherein transactions of all the twenty group members have been incorporated. The net income of the said cash flow has been offered as additional income of ShriM.D.Patel in his settlement petition.

5. The Id.AR, further submitted that the appellants filed separate applications before the Settlement Commission in the month of November 2006 and on various reasons the litigation reached up to Hon'ble Bombay High Court and in some other cases petitions are still pending before Hon'ble Bombay High Court. The Id.AR, elaborating the facts of the lead case of six appeals, further submitted that during this period assessment order were passed on 20.12.2010 and appeal was preferred by the appellants before Id.CIT(A), Surat. In the group of six appeals, the Id.CIT(A) dismissed appeal of the assessee on 04.07.2013 by holding that the Settlement Commission has admitted the application and both the authorities i.e. CIT(A) and Settlement Commission cannot have jurisdiction, at the same time, simultaneously and for want of jurisdiction appeals were dismissed.

6. The Id.AR, further submitted that when the appeal was dismissed in *limine* for want of jurisdiction by the First Appellate Authority then a legal opinion was sought from the legal representative, Advocate Hemant Jadia who was handling the case in Settlement Commission as well as in Hon'ble Bombay High Court with regards to whether appeal before Hon'ble ITAT is to be filed against the order of CIT(A). Mr. Hemant Jadia had opined that since the matter is pending before Hon'ble Bombay High Court and thereafter will positively be heard by

Hon'ble Settlement Commission, there is no need to file any further appeal to Hon'ble ITAT. He was also of the opinion that in case of any abated years or in any year which will not be restored by Hon'ble Bombay High Court, the Hon'ble Settlement Commission would take up those years exercising their power u/s.245E of the Act. Since all the years and member of the Group are connected, he opined that in all likelihood all matters would be heard together by the Settlement Commission. The Id.AR also drew our attention towards attention of affidavit of ShriRajendraLakhotia, partner of the assessee firm and ShriHemantJadia, Legal Consultant and submitted that above facts and circumstances causing *bona fide* delay in filing appeal before the Tribunal, have been confirmed by the partner of the firm and tax consultant which supports the prayer of the assessee for condonation of delay.

7. Regarding other 5 appeals, wherein delay is of more than 2800 days in filing appeal before the Tribunal, the Id.AR submitted that in ITA No.1641/Ahd/2016 during the course of assessment proceedings for 2002-03, 2003-04 and 2005-06, the appellant submitted before the AO that settlement petition for these years has been filed before Settlement Commission. But the assessing officer proceeded to complete the assessment and passed order under section 143(3) r.w.s 147 of the Act

on 12.12.2007 for AY 2002-03 and 2003-04 and order u/s.143(3) of the Act on 12.12.2007 for AY 2005-06. The Id.AR, further submitted that the assessee carried the matter before CIT-Surat against the baseless additions made by the AO. On 07.08.2008 the learned First Appellate Authority dismissed the appeals of the assessee without discussing the case on merits and confirmed the addition. After dismissal of appeal by the Id.CIT(A), the assessee sought legal opinion from ShriHemantJadia, Advocate and he opined that since the matter is pending before Hon'ble High Court and thereafter will positively be heard by the Settlement Commission in the second round of proceedings, Therefore, there is no need to file appeal before the Tribunal. We also opined that the cases which will not be restored by Hon'ble High Court to the Settlement Commission in the case of any abated years or in any year, then the Settlement Commission is empowered to take up those cases exercising powers under section 245E of the Act and since for all the years and all assesseees of the group are inter connected, therefore, in all likelihood the matters would be heard together by the settlement commission.

8. The Id.AR submitted that during the course of hearing before Settlement Commission the issue of revival abated years was discussed in other 4(four) cases, but the Settlement Commission

declined to exercise their power under section 245E of the Act to revive the cases of abated years. Thereafter, based on the new circumstances created in pursuant to the Settlement Commission order dated 03.06.2016, M/s. Bhuta Shah & Co LLP, the representative advised that appeal should be filed before the Tribunal for all abated years as Hon'ble members of Settlement Commission had declined to revive all abated years. The Id.AR after narrating the above facts and circumstances on both the group of appeals submitted that necessary and proper steps taken by the assessee to agitate the order passed by the AO, but due to misfortune of the appellant, the appeal before the Tribunal within prescribed time limit could not be filed within prescribed time period and the delay in filing appeal was caused due to bona fide omission on the part of the assessee which was due to legal advice of the consultant and the advocate of the assessee, therefore, delay in filing all appeals may kindly be condoned. The Id.AR also placed reliance on the various decisions including decision of Hon'ble Supreme Court in the case of Collector, Land Acquisition v. Mst. Katiji&Ors. [167 ITR 471 (SC)] and decision of Hon'ble Gujarat High Court in the case Saurashtra Cement and Chemical Industries Ltd. V. CIT [115 ITR 27 (Guj)] and decision of Hon'ble Bombay High Court of Vijay VishinMeghani (supra).

9. Replying to the above, the Id.DR contended that the explanation of the assessee is not bona fide and acceptable for the pretty long time of delay of more than 1000 days in 6 appeals and more than 2800 days in other 5 appeals. The Id.DR, further submitted that despite of letter of ShriHemantJadia dated 07.06.2016 whereas the appeals ought to have been filed in 2013 the assessee has not taken any steps before the Settlement Commission after the order of the Hon'ble High Court till the application under section 245E of the Income Tax Act was considered against abatement order was filed on 14.03.2015. The Id.DR submitted that the Id.CIT(A) has dismissed appeal of the assessee for want of jurisdiction on 04.07.2013 and appeal was filed on 17.06.2016 and there is no plausible and acceptable explanation for this delay. Therefore, deliberate delay in filing appeal cannot be condoned and application of the assessee for condonation of delay may kindly be dismissed and consequently, all appeals may also be dismissed being filed beyond prescribed time limit.

10. Placing rejoinder to the above submissions, the Id.AR submitted that the issue of condonation of delay in these appeal is squarely covered by the ITAT, Ahmedabad camp at Surat order dated 01.06.2017(supra) and therefore, delay in filing appeal in all these appeals may kindly be condoned. The Id.AR submitted that in view of

the given facts and circumstances of the present case and in the light of ratio of the decision of Hon'ble Bombay High Court in the case of Vijay VishinMegani (supra) the delay in filing appeals before the Tribunal may kindly be condoned and respective appeals may kindly be admitted and accepted for hearing.

11. We have considered the rival contentions and gone through the entire record and material placed before the Tribunal. In the ITA No.1647/Ahd/2016/SRT the application for condonation of delay reads as follows:

1. *In the above mentioned case, the Commissioner of Income Tax (Appeals)- V, Surat passed an order on 04-07-2013. The due date of filing this appeal before the Hon'ble ITAT was two months from the date of receipt of CIT(A)'s order, i.e. 02-09-2013. The appeal before your honours is however being filed now, for which there is delay of 1019 days.*
2. *There are genuine reasons for the delay which are being narrated before your honours for your sympathetic consideration and for the condonation of the delay, so that the appeal may kindly be admitted and the justice due to the appellant is rendered. The chronology of the events in the given case is stated below.*
3. *Subsequent to survey action carried out on 11-03-2006, all twenty members of the Group filed settlement petition for various assessment years ranging from 09-03-2006 to 05-04-2007. All the twenty cases were covered by single survey. All these cases are connected and have common issues. All the members belonging to Group were wholly controlled and managed by Shri M. D. Patel. A common cash flow has been prepared in case of settlement petition of Shri M.D. Patel wherein transactions of all the twenty group members have been incorporated. The net income of the said cash flow has been offered as additional income of Shri M. D. Patel in his settlement petition.*
4. **03-11-2006:** *The appellant filed its settlement petition for AY 2003-04 to 2005- 06 before the Hon'ble Income Tax Settlement Commission, Mumbai.*
5. **03-04-2007:** *The notices u/s. 148 of the Act for AY 2003-04 was issued by the Department.*

6. **20-02-2008:** *The Settlement Commission passed order for admission and abatement of all 20 petitions u/s. 245HA of the Act by one common order. According to the said order, settlement application of the appellant for assessment year 2005-06 was proceeded with, while for AY 2003-04 and 2004-05 were abated on grounds of non pendency of proceeding. The Hon'ble Settlement Commission did not consider the fact that the notices u/s. 148 of the Act for AY 2003-04 and 2004-05 were received subsequently.*
7. **31-03-2008:** *All the admitted petitions of the Group were abated on 31-03-2008 due to the amendment brought in by Finance Act 2007 in section 245D(4) of the Act wherein if the settlement proceedings were not concluded by 31-03-2008, such proceedings would be abated. Accordingly, the petition of appellant for AY 2005-06 was also abated.*
8. **28-04-2008:** *All the 20 members of our Group, thereafter filed writ petitions in the Hon'ble Bombay High Court challenging the abatement orders passed u/s. 245HA of the Act by Settlement Commission as well as challenging the constitutional validity of sections 245D(2A), 245(2D), 245D(4A) and 245HA of the I.T. Act, 1961, as amended/inserted by Finance Act, 2007, w.e.f. 01-06-2007 which was admitted on 30-04-2008. The appellant filed writ petition for AY 2005-06 before Hon'ble Bombay High Court.*
9. **24-12-2008:** *During the course of assessment proceedings for AY 2003-04, the appellant submitted before the AO that settlement petition for these years has been filed before Hon'ble Settlement Commission. The assessing officer proceeded to complete the assessment and passed order u/s. 147 of the Act on 24-12-2008 for AY 2003-04.*
10. **06-03-2009:** *The Hon'ble High Court gave interim relief to the appellant whereby the operation of order passed by the Settlement Commission u/s. 245HA of the Act was stayed and the Hon'ble Commission was directed not to give effect to the said order.*
11. **07-08-2009:** *Based on judgment of Hon'ble Bombay High Court in case of Star Television News Limited vs. UOI & Others (2009) 317 ITR 66 (Bom), wherein it was held by Hon'ble Bombay High Court that if the delay in disposal before 31-03-2008 is not attributable to the applicant, then Settlement Commission was directed to hear those petitions, 9 cases of the Group were disposed by the Hon'ble High Court vide their orders dated 07-08-2009 and were restored back to the ITSC for final hearing u/s. 245D(4) of the Act.*
12. **30-01-2009:** *Against the assessment order dated 24-12-2008 for AY 2003-04, the appeal was preferred before CIT(A) -V, Surat.*
13. **04-07-2013:** *The order was passed by CIT(A) - V, Surat for AY 2003-04 against assessment order dated 20-12-2010 on the ground that the ITSC has allowed the application and both CIT(A) and ITSC cannot have jurisdiction at the same time. The appeal was dismissed in limine by the learned CIT(A). A legal opinion was sought from the legal representative, Advocate HemantJadia who was handling the case in Settlement Commission as well as in Hon'ble Bombay High Court with regards to*

whether appeal before Hon'ble ITAT is to be filed against the order of CIT(A). Mr. HemantJadia had opined that since the matter is pending before Hon'ble Bombay High Court and thereafter will positively be heard by Hon'ble Settlement Commission, there is no need to file any further appeal to Hon'ble ITAT. He was also of the opinion that in case of any abated years or in any year which will not be restored by Hon'ble Bombay High Court, the Hon'ble Settlement Commission would take up those years exercising their power u/s 245E of the Act. Since all the years and member of the Group are connected, he opined that in all likelihood all matters would be heard together by the Settlement Commission.

14.11-09-2015: *Further 3 cases were disposed and restored back to Hon'ble Settlement Commission by Hon'ble Bombay High Court.*

15. 03-06-2016: *During the course of hearing before Hon'ble Settlement Commission, the issue of reviving the abated years was discussed in length in 4 cases fixed for hearing on the said date. Both the parties argued over the issue. The members however, declined to exercise their inherent power available u/s. 245E of the Act to revive the abated years.*

12. In support of above submissions for condonation of delay the partner of the assessee firm ShriRajendraLakhotia filed his affidavit which reads as follows:

AFFIDAVIT

I, RajendraLakhotia, aged about 55 years of Surat Indian inhabitant do solemnly affirm and state as under:

- 1. I say that I am the partner of M/s. LakhaniImpex ("the appellant"). The CIT(A) order for AY 2003-04 dated 01-07-2013 was duly served on us and accordingly time limit to file ITAT appeal against the said order was 30- 08-2013. However the appeal is being filed now thereby leading to delay of approximately 1022 days.*
- 2. I say that the delay in filing was not due to any negligence or deliberate act but because of reasons duly explained in our accompanying application dated 17-06-2016 for condonation of delay.*
- 3. I repeat and reiterate the statements and averments made in the accompanying application for condonation of delay and the same may be treated as reproduced verbatim in this affidavit.*
- 4. I say that whatever stated above is true to the best of my knowledge and belief.*

13. In support of above submissions and facts stated therein and supported by the affidavit of the partner of the assessee

ShriRajendraLakhotia, the advocate and tax consultant ShriHemantJaida, deposed an affidavit verifying the facts and circumstances wherein, he advised the assessee not to file appeal before Tribunal. Contents of his affidavit read as follows:

AFFIDAVIT

I, HemantJadia, adult, Indian Habitant residing at A-101, Nikita Building No. Opp. Shimpoli Telephone Exchange, Shimpoli Road, Borivali (West), Mumbai 400 092, do solemnly affirm and state as under:

- 1. I say that M/s. LakhaniImpex ("the appellant") had appointed me to ham its tax matters during the period between 2006 to December 2014.*
- 2. I say that I was handling the case of the appellant and appearing before various authorities viz. the Hon'ble Settlement Commission, the CIT(A) and Hon'ble Bombay High Court.*
- 3. I say that I had appeared in proceedings before Hon'ble CIT(A) for AY 2003- 04 against the assessment order dated 20-12-2010 and order for the said appeal was passed on 01-07-2013.*
- 4. I say that I had advised the appellant not to file appeal before Hon'ble ITAT against the order passed by the CIT(A) on 01-07-2013 based on following facts of the group:*
 - a) All the family members, HUF, firms and companies managed and controlled by Shri Mohan D Patel, aggregating to 20 entities filed settlement petition before the Income Tax Settlement Commission, Mumbai (hereafter referred as ITSC). Ail the transactions were carried out by Shri Mohan D Patel and therefore all transactions were owned up by him. He also entered into transactions with all other Group entities. All the cases were thus connected to each other and all transactions of the 20 applicants were considered to prepare Cash Flow in case of Shri Mohan D. Patel, which is part of his settlement petition.*
 - b) Hon'ble ITSC passed order u/s. 245HA of the I.T. Act, 1961 on 20-02-2008, admitting certain years in some of the settlement petitions and abating some of the years/petition on grounds of short payment of taxes and want of pendency of proceedings before any of the authority.*
 - c) Thereafter on 31-03-2008 even the petitions which were admitted for some of the years got abated as these settlement petitions were not disposed upto 31-03-2008 which was one of the conditions as per amendment of Finance Act, 2007.*

- d) *The writ petitions were filed in all Group cases before Hon'ble Bombay High Court against the abatement order of the ITSC and challenging constitutional validity of the amendment.*
 - e) *Interim relief was granted by Hon'ble Bombay High Court on 13-10-2008 and 06-03-2009 wherein operation of abatement order of ITSC was stayed by Hon'ble Court.*
 - f) *Thereafter, 9 cases including the case of the appellant were disposed by Hon'ble Bombay High Court and were sent back to ITSC on 07-08-2009.*
5. *I say that based on my understanding of the case, I had advised following to the appellant:*
- a) *Not to file any further appeal against CIT (A)'s order since the matters of other group member and mainly that of Shri Mohan D Patel were pending before Hon'ble Bombay High Court and with the belief that all the matters will be sent back to ITSC.*
 - b) *Further it was advisable to have all the cases and all the years before Settlement Commission rather than having it before two separate judicial authorities.*
 - c) *The filing of appeals for several years would strain upon time, energy and money of the Group as a whole. This would also result into double taxation of the same income.*
 - d) *Considering that all Group cases are closely related, in case any year is not sent back by the Hon'ble Bombay High Court or any abated year, I was of the opinion that the other years would be taken up by ITSC by exercising their power u/s. 245E of the Act.*
6. *I repeat and reiterate the statements and averments made in my letter dated 07-06-2016 and the same may be treated as reproduced verbatim in this affidavit.*
7. *I say that whatever stated above is true to the best of my knowledge and belief.*

14. In ITA No.1641/Ahd/2016/SRT the application for condonation of delay reads as follows:

- 1. *In the above mentioned case, the Commissioner of Income Tax (Appeals)-II, Surat passed an order on 07-08-2008. The due date of filing this appeal before the Hon'ble ITAT was two months from the date of receipt of CIT(A)'s order, i.e. 06-10-2008. The appeal before your honours is however being filed now, for which there is delay of 2811 days.*
- 2. *There are genuine reasons for the delay which are being narrated before your honours for your sympathetic consideration and for the condonation*

of the delay, so that the appeal may kindly be admitted and the justice due to the appellant is rendered. The chronology of the events in the given case is stated below.

3. Subsequent to survey action carried out on 11-03-2006, all twenty members of the Group filed settlement petition for various assessment years ranging from 09-03-2006 to 05-04-2007. All the twenty cases were covered by single survey. All these cases are connected and have common issues. All the members belonging to Group were wholly controlled and managed by Shri M. D. Patel. A common cash flow has been prepared in case of settlement petition of Shri M.D. Patel wherein transactions of all the twenty group members have been incorporated. The net income of the said cash flow has been offered as additional income of Shri M. D. Patel in his settlement petition.
4. **09-03-2006:** The appellant filed its settlement petition for AY 2002-03 to 2005- 06 before the Hon'ble Income Tax Settlement Commission, Mumbai. However notice u/s. 143(2) of the Act was received only in case of AY 2004-05 at the time of filing the petition.
5. **27-04-2006:** The notices u/s. 148 of the Act for AY 2002-03 and 2003-04 and notice u/s. 143(2) of the Act for AY 2005-06 were issued by the Department. Immediately on receipt of the said notices, the appellant filed letter dated 23- 05-2006 requesting Hon'ble Settlement Commission to consider these years as well, as the same were already part of settlement petition filed on 09-03-2006. Further letters on 25-09-2007 and 13-11-2007 were also filed with Hon'ble Settlement Commission requesting the same.
6. **12-12-2007:** During the course of assessment proceedings for AY 2002-03, 2003-04 and 2005-06, the appellant submitted before the AO that settlement petition for these years has been filed before Hon'ble Settlement Commission. The assessing officer proceeded to complete the assessment and passed order u/s. 147 of the Act on 12-12-2007 for AY 2002-03 and 2003-04 and order u/s. 143(3) of the Act on 12-12-2007 for AY 2005-06.
7. **24-01-2008:** Against the said assessment order, the appeal was preferred before CIT(A) -II, Surat.
8. **20-02-2008:** The Settlement Commission passed order for admission and abatement of all 20 petitions u/s. 245HA of the Act by one common order. According to the said order, settlement application of the appellant for assessment year 2004-05 was proceeded with, while for AY 2002-03 and 2003- 04 were abated on grounds of non pendency of proceeding and 2005-06 as no additional income was offered. The Hon'ble Settlement Commission did not consider the fact that the notices u/s. 148 of the Act for AY 2002-03 and 2003- 04 were received subsequently and letters intimating the same were filed on 24- 07-2006, 25-09-2007 and 13-11-2007.
9. **31-03-2008:** All the admitted petitions of the Group were abated on 31-03- 2008 due to the amendment brought in by Finance Act 2007 in section 245D(4) of the Act wherein if the settlement proceedings were

not concluded by 31-03- 2008, such proceedings would be abated. Accordingly, the petition of appellant for AY 2004-05 was also abated.

10. **28-04-2008:** All the 20 member of our Group, thereafter filed writ petitions in the Hon'ble Bombay High Court challenging the abatement orders passed u/s. 245HA of the Act by Settlement Commission as well as challenging the constitutional validity of sections 245D(2A), 245(2D), 245D(4A) and 245HA of the IT. Act, 1961, as amended/inserted by Finance Act, 2007, w.e.f. 01-06-2007 which was admitted on 30-04-2008. The appellant filed writ petition for AY 2002-03, 2003-04 and 2004-05 before Hon'ble Bombay High Court.
11. **07-08-2008:** The order was passed by CIT(A) - II, Surat sustaining the additions made by the AO without discussing the case on merit. The appeal was dismissed in limine by the learned CIT(A). A legal opinion was sought from the representative, Advocate HemantJadia who was handling the case in Settlement Commission as well as in Hon'ble Bombay High Court with regards to whether appeal before Hon'ble ITAT is to be filed against the order of CIT(A). Mr. HemantJadia had opined that since the matter is pending before Hon'ble Bombay High Court and thereafter will positively be heard by Hon'ble Settlement Commission, there is no need to file any further appeal to Hon'ble ITAT. He was also of the opinion that in case of any abated years or in any year which will not be restored by Hon'ble Bombay High Court, the Hon'ble Settlement Commission would take up those years exercising their power u/s 245E of the Act. Since all the years and member of the Group are connected, he opined that in all likelihood all matters would be heard together by the Settlement Commission.
12. **07-08-2009:** Based on judgment of Hon'ble Bombay High Court in case of **Star Television News Limited vs. UOI & Others (2009) 317 ITR 66 (Bom)**, wherein it was held by Hon'ble Bombay High Court that if the delay in disposal before 31-03-2008 is not attributable to the applicant, then Settlement Commission was directed to hear those petitions, 9 cases of the Group were disposed by the Hon'ble High Court vide their orders dated 07-08-2009 and were restored back to the ITSC for final hearing u/s. 245D(4) of the Act.
13. **11-09-2015:** Further 3 cases including the appellant's case were disposed and restored back to Hon'ble Settlement Commission by Hon'ble Bombay High Court. Our settlement petition for AY 2004-05 was restored back to Hon'ble Settlement Commission.
14. **03-06-2016:** During the course of hearing before Hon'ble Settlement Commission, the issue of reviving the abated years was discussed in length in 4 cases fixed for hearing on the said date. Both the parties argued over the issue. The members however, declined to exercise their inherent power available u/s. 245E of the Act to revive the abated years.
15. **07-06-2016:** Based on current circumstances and hearing held on 03-06-2016, M/s. Bhuta Shah & Co LLP, the representative advised that appeal should be filed for all abated years as Hon'ble members of

Settlement Commission had declined to revive all abated years. We are enclosing herewith copy of the said letter.

16. *From the above chronology, the Hon'ble Members would observe that proper steps were taken by us to agitate the order passed by the Assessing Officer. However, to the misfortune of the appellant, appeal as mandated by the statute was not filed before this Hon'ble Tribunal in view of the circumstances explained hereinabove. Considering the complexity of the subject-matter, it is humbly prayed that the delay caused in lodging the captioned appeal may kindly be condoned.*

15. In support of submissions for condonation of delay the partner of the assessee firm ShriRohitbhaiP.Godhani filed his affidavit which reads as follows:

"I, Rohitbhai P. Godhani, aged about 36 years of Surat Indian inhabitant do solemnly affirm and state as under:

1. *I say that I am the partner of M/s. Shreyansh Corporation ("the appellant"). The CIT(A) order for AY 2002-03 dated 07-08-2008 was duly served on us and accordingly time limit to file ITAT appeal against the said order was 06-10-2008. However the appeal is being filed now thereby leading to delay of approximately 2811 days.*
2. *I say that the delay in filing was not due to any negligence or deliberate act but because of reasons duly explained in our accompanying application dated 17-06-2016 for condonation of delay.*
3. *I repeat and reiterate the statements and averments made in the accompanying application for condonation for delay and the same may be treated as reproduced verbatim in this affidavit.*
4. *I say that whatever stated above is true to the best of my knowledge and belief."*

16. Further, in support of above contentions and affidavit ShriHemantJadia, Tax Consultant and Advocate of the assessee filed his affidavit which reads as follows:

AFFIDAVIT

I, HemantJadia, adult, Indian Habitant residing at A-101, Nikita Building No. 2, Opp. Shimpoli Telephone Exchange, Shimpoli Road, Borivali (West), Mumbai - 400 092, do solemnly affirm and state as under:

1. *I say that M/s. Shreyansh Corporation ("the appellant") had appointed me to handle its tax matters during the period between 2006 to December 2014.*
2. *I say that I was handling the case of the appellant and appearing before various authorities viz. the Hon'ble Settlement Commission, the CIT(A) and Hon'ble Bombay High Court.*
3. *I say that I had appeared in proceedings before Hon'ble CIT(A) for AY 2002- 03 against the assessment order dated 12-12-2007 and order for the said appeal was passed on 07-08-2008.*
4. *I say that I had advised the appellant not to file appeal before Hon'ble ITAT against the order passed by the CIT(A) on 07-08-2008 based on following facts of the group:*
 - a. *All the family members, HUF, firms and companies managed and controlled by Shri Mohan D Patel, aggregating to 20 entities filed settlement petition before the Income Tax Settlement Commission, Mumbai (hereafter referred as ITSC). All the transactions were carried out by Shri Mohan D Patel and therefore all transactions were owned up by him. He also entered into transactions with all other Group entities. All the cases were thus connected to each other and all transactions of the 20 applicants were considered to prepare Cash Flow in case of Shri Mohan D. Patel, which is part of his settlement petition.*
 - b. *Hon'ble ITSC passed order u/s. 245HA of the I.T. Act, 1961 on 20-02- 2008, admitting certain years in some of the settlement petitions and abating some of the years/petition on grounds of short payment of taxes and want of pendency of proceedings before any of the authority.*
 - c. *Thereafter on 31-03-2008 even the petitions which were admitted for some of the years got abated as these settlement petitions were not disposed upto 31-03-2008 which was one of the conditions as per amendment of Finance Act, 2007.*
 - d. *The writ petitions were filed in all Group cases before Hon'ble Bombay High Court against the abatement order of the ITSC and challenging constitutional validity of the amendment.*
 - e. *Interim relief was granted by Hon'ble Bombay High Court on 13-10-2008 and 06-03-2009 wherein operation of abatement order of ITSC was stayed by Hon'ble Court.*
 - f. *Thereafter, 9 cases were disposed by Hon'ble Bombay High Court and were sent back to ITSC on 07-08-2009.*
5. *I say that based on my understanding of the case, I had advised following to the appellant:*
 - a. *Not to file any further appeal against CIT(A)'s order since the matters of all the group members and mainly that of Shri Mohan*

D Patel were pending before Hon'ble Bombay High Court and with the belief that all the matters will be sent back to ITSC.

- b. Further it was advisable to have all the cases and all the years before Settlement Commission rather than having it before two separate judicial authorities.*
 - c. The filing of appeals for several years would strain upon time, energy and money of the Group as a whole. This would also result into double taxation of the same income.*
 - d. Considering that all Group cases are closely related, in case any year is not sent back by the Hon'ble Bombay High Court or any abated year, I was of the opinion that the other years would be taken up by ITSC by exercising their power u/s. 245E of the Act.*
- 6. I repeat and reiterate the statements and averments made in my letter dated 07-06-2016 and the same may be treated as reproduced verbatim in this affidavit.*
 - 7. I say that whatever stated above is true to the best of my knowledge and belief.*

17. We carefully considered the above noted rival submissions, explanation offered by the assessee in the application for condonation of delay, supporting affidavits of the partners of the assessee firm & tax consultant and advocate Shri Hemant Jadia. We have also carefully and respectfully gone through the proposition laid down by the Hon'ble Supreme Court, High Court and in the order of ITAT, Ahmedabad camp at Surat dated 01.06.2017 (supra). At the very outset, we may point out that section 253(5) of the Income Tax Act 1961 for short 'the Act' provides that the Tribunal may admit an appeal or permit filing of memorandum of cross objections after expiry of relevant period, if it is satisfied that there was a sufficient cause for not presenting it within that period. This expression "sufficient cause" employed in the section has also been used in section 249(3) of the Act empowering the

Commissioner to condone the delay in filing appeal before CIT(A). Identically, same expression has been used in section 5 of the Indian Limitation Act 1963. Whenever, interpretation and intention of the expression “sufficient cause” placed before Hon’ble Supreme Court and Hon’ble High Court for consideration then, the Hon’ble Courts were unanimous in their conclusion that this expression requires liberal interpretation to meet the cause of justice and as intended by the legislature, thus, hyper technical approach should not be given to this expression.

18. At this juncture, we find it profitable to take respectful cognizance of the decision of Hon’ble Supreme Court in the case Mst. Katiji (supra) wherein their lordship held thus:

- “1. Ordinarily a litigant does not stand to benefit by lodging an appeal late.*
- 2. Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this when delay is condoned the highest that can happen is that a cause would be decided on merits after hearing the parties.*
- 3. “Every day’s delay must be explained” does not mean that a pedantic approach should be made. Why not every hour’s delay, every second’s delay? The doctrine must be applied in a rational common sense pragmatic manner.*
- 4. When substantial justice and technical consideration are pitted against each other cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay.*
- 5. There is no presumption that delay is occasioned deliberately or on account of culpable negligence, or on account of mala fides. A litigant does not stand to benefit by resorting to delay. In fact he runs a serious risk.*
- 6. It must be grasped that judiciary is respected not on account of its power to legalize injustice on technical grounds but because it is capable of removing injustice and is expected to do so.”*

19. Further, in the subsequent pronouncement, the Hon'ble Supreme Court in the case of N.Balakrishna vs. M.Krishnamurthy (1998) 7 SCC 1231, as relied by the Id.AR, their lordship held as follows:

“Rule of limitation are not meant to destroy the right of parties. They are meant to see that parties do not resort to dilatory tactics. But seek their remedy promptly. The object of providing a legal remedy is to repair the damage caused by reason of legal injury. Law of limitation fixes a life-span for such legal remedy for the redress of the legal injury so suffered. Time is precious and the wasted time would never revisit. During efflux of time newer causes would sprout up necessitating newer persons to seek legal remedy by approaching the courts. So a life span must be fixed for each remedy. Unending period for launching the remedy may lead to unending uncertainty and consequential anarchy. Law of limitation is thus founded on public policy. It is enshrined in the maxim interest reipublicae up sit finis liti (it is for the general welfare that a period be put to litigation). Rules of limitation are not meant to destroy the right of the parties. They are meant to see that parties do not resort to dilatory tactics but seek their remedy promptly. The idea is that every legal remedy must be kept alive for a legislatively fixed period of time.”

20. In the issue of condonation of delay, and for adjudication of the same the ratio of the judgment of Hon'ble Bombay High Court in the case Vijay VishinMeghani (supra) is also relevant wherein, their lordship referring to the decision of Hon'ble Supreme Court in the case of Concord of India Insurance Co. Ltd v. Smt. Nirmala Devi [1979] AIR 1979 SC 1666 held that while adjudicating the issue as to whether legal advice tendered by a professional and the litigant acting upon it could be a sufficient cause to seek condonation of delay coupled with other circumstances and factors for applying liberal principles, then the said delay can be condoned. The relevant observations of Hon'ble High Court read as follows:

“We find from paragraph 13 of the order, but for this relevant facts and tests, everything else has been brought into the adjudication by the Tribunal. The

Tribunal though aware of these principles but possibly carried away by the fact that the delay of 2984 days is incapable of condonation. That is not how a matter of this nature should be approached. In the process the Tribunal went about blaming the assessee and the professionals and equally the Department. To our mind, therefore, the Tribunal's order does not meet the requirement set out in law. The Tribunal has completely misdirected itself and has taken into account factors, tests and considerations which have no bearing or nexus with the issue at hand. The Tribunal, therefore, has erred in law and on facts in refusing to condone the delay. The explanation placed on affidavit was not contested nor we find that from such explanation can we arrive at the conclusion that the assessee was at fault, he intentionally and deliberately delayed the matter and has no bona fide or reasonable explanation for the delay in filing the proceedings. The position is quite otherwise."

21. In the light of the above noted facts and circumstances and ratio of the decisions, first of all, we note that refusal to condone delay may result in foreclosing a bona fide party from putting forth his cause and grievance before the appropriate judicial forum and there is no presumption that the delay in approaching to court is always malafide or deliberate to defeat cause of justice and to cause prejudice to the opposite party. As we have noted above that the words "sufficient cause" should be given a liberal interpretation and construction so as to advance substantial justice. This proposition is well accepted and has been approved by several judgments of Hon'ble Supreme Court and High Courts including decision of Hon'ble Apex Court in the case *Mst. Katiji (supra), Shakuntala Devi Jain vs. Kuntal Kumar [AIR 1969 SC 575]* and *State of West Bengal vs. The Administrator, Howrah Municipality [AIR 1972 SC 749]*. It should be kept in mind that in every case of delay there can be some lapse, omission or negligence on the part of the litigant concerned, but this only fact is not sufficient to turn down or

dismiss his plea for condonation of delay to shut the door of justice against him. If the explanation offered by the assessee, as a reason, for condonation of delay supported by surrounding circumstances and other relevant evidence in the form of affidavit etc., and the explanation does not smell of strategic malafide or deliberate delay or it is not put forth as a part of dilatory strategy, then the Judicial Authority must show a liberal approach and consideration to the suitor. At the same time, when it is clear that the delay was caused by the party deliberately to gain time or to defeat cause of justice causing prejudice to opposite party, then the court should not accept such explanation and such kind of litigants should not be appreciated. While considering and adjudicating the issue of condonation of delay, the Courts and Judicial Authorities should not forget the possible grievance of opposite party which may arise on condonation of delay giving rise to a terminated litigation and they should born in mind that the litigant seeking condonation of delay is looser and the opposite party who is holding the verdict in his favour would be placed in a worse condition, wherein, the verdict given in his favour will be set aside and he would have to face litigation and have to incur litigation cost again.

22. In the light of above guidelines rendered by Hon'ble Supreme Court and Hon'ble High Courts, we consider the explanation of the

assessee, then from the condonation application of the assessee, we find that on 03.11.2006 the assessee filed application before Settlement Commission and on 31.03.2008 the petition of appellant for A.Y. 2005-06 was held as abated, thereafter, the appellant filed writ-petition before Hon'ble Bombay High Court on 28.04.2008. On 24.12.2008, the AO passed assessment order and against which appeal of the assessee was dismissed by Id.CIT(A)-5, Surat on 04.07.2013. After dismissal of appeal by the Id.First Appellate Authority, legal opinion was sought from ShriHemantJadia, Advocate who opined that since the matter is pending before Hon'ble Bombay High Court and thereafter will positively be heard by Settlement Commission, there is no need to file any further appeal before Tribunal. He also opined that in case any abated years or in any year which will not be restored by Hon'ble Bombay High Court, the Settlement Commission would take up those years exercising their power u/s.245E of the Act. He also opined that since all the years and member of the Group are connected then in all possibilities all matters would be heard together by the Settlement Commission.

23. The Id.AR also submitted that in the ITA No.1641/Ahd/2016, in addition to cause of delay explained in ITA No.1647/Ahd/2016, there was an extended cause that the order was passed by the First

Appellate Authority on 07.08.2008 and thereafter, on the basis of advice of advocate Mr.HemantJadia, appeal was not filed before the Tribunal under belief that either on direction of Hon'ble High Court or u/s.245E of the Act, the Settlement Commission would hear and decide the cases together being pertaining to the same group of 20 assessees.

24. Above facts have been mentioned in the condonation of delay application and supported by the affidavits of ShriRajendraLakhotia and ShriRohitbhaiP.Godhani i.e. partner of assessee firm as well as ShriHemantJadia, Advocate who have also deposed in his affidavits supporting the explanation of the assessee. There is no affidavit from the department in the rebuttal of the above affidavits, which supports the explanation of the assessee explaining the delay in filing appeal before the Tribunal.It is also pertinent to mention that on 06.03.2009 the Hon'ble High Court gave interim relief to the appellant whereby the operation of order passed by the Settlement Commission u/s.245HA of the Act was stayed and the Settlement Commission was directed not to give effect the said order. Subsequently, on 07.08.2009 on the basis of the judgment of Hon'ble Bombay High Court in the case of Star Television News Limited vs. UOI & Others (2009) 317 ITR 66 (Bom), wherein it was held by Hon'ble Bombay High Court that if the delay in

disposal before 31.03.2008 is not attributable to the applicant, then Settlement Commission was directed to hear those petitions, 9 cases of the Group were disposed by the Hon'ble High Court vide their orders dated 07.08.2009 and were restored back to the ITSC for final hearing u/s.245D(4) of the Act.

25. Accordingly, the petitions of the assesseees for the years admitted by the Settlement Commission for consideration have also been dismissed. Appellants have challenged the order of Settlement Commission which their petitions have been abated by operation of provisions of Income Tax Act before the Hon'ble High Court. Ultimately, Hon'ble court allowed their petitions and remitted the matter back to the file of Settlement Commission for adjudication.

26. In the backdrop of above facts and circumstances, the main question before us for adjudication is that whether the cause and reasons given by the assessee explaining the delay in filing appeal is a "sufficient cause". The main reason given by the assessee is that after dismissal of appeal from Id.CIT(A), he obtained legal advice and opinion from his advocate ShriHemantJadia, who was arguing their cases before Settlement Commission and Hon'ble High Courts, and he opined that there is no need of filing appeal before the Tribunal as in all possibility cases would be remitted back to the Settlement Commission

by the Hon'ble Bombay High Court and since this is a group of assessee's other cases which does not form part of cases restored by the Hon'ble Bombay High Court then also the Settlement Commission would decide the cases together by invoking provisions of section 245E of the Act. Under this opinion, it is obvious, the assessee had no option but to have a faith and belief that they should not file appeal before the Tribunal as per legal advice of the advocate.

27. In the totality of the facts and circumstances, we have no hesitation to hold that the assessee were facing and fighting cases before judicial and quasi-judicial various authorities right from AO to Hon'ble Bombay High Court and they were under bona fide belief that their cases would be finally heard and decided by the Settlement Commission. At this stage, it is relevant to mention that the main ground of dismissal of appeal by the Id.CIT(A) was want of jurisdiction and he observed that the Settlement Commission and CIT(A) cannot have jurisdiction, simultaneously and appeals of the assessee were dismissed in limine without any adjudication on merits. These facts have been mentioned in the un-rebutted affidavits of the advocate Shri Hemant Jadia and partner of the assessee firm Shri Rajender Lakhota which shows that the appeals were not filed before the Tribunal within the prescribed time limit due to advice given

by the advocate. In ITA No.1641/Ahd/2016, the Id.CIT(A) sustained the additions in single sentence without any adjudication, thus, it is criptic order without any findings. These facts have been supported by the un-rebutted affidavits of partner of assessee firm ShriRohitbhai P. Godhani and Advocate ShriHemantJadia, which shows that appeals were not filed before the Tribunal within the prescribed time limit due to advices given by advocate.

28. In the light of above noted facts and circumstances, we observe that there was a very vexed situation before the assessee i.e. on the one hand, the assessee has filed writ-petition before Hon'ble High Court challenging the order of Settlement Commission vide which their applications admitted for considerations for some of the years and some were treated as abated by operation of law. On the other hand, the AO triggered the assessment proceedings and passed assessment order against which appeals of the assessee were dismissed for want of jurisdiction or by confirming the additions. Thereafter, on being asked by the assessee the advocate ShriHemantjadia opined not to file before the Tribunal as the cases would be heard and decided together by the Settlement Commission under directions of Hon'ble High Court or under section 245E of the Act on applications made by the assessee.

29. In view of foregoing discussion, we have hesitation to hold that the delay in filing appeal before the Tribunal was caused due to legal opinion of the advocate, who advised the assessee not to file appeal before Tribunal as their case would be finally heard and adjudicated by the Settlement Commission. In the case of Vijay VishinMeghani(sup) their lordship condoning the delay held that where the explanation of the assessee placed on affidavit was not contested by the department and nor from such explanation the conclusion that the assessee was at fault and he intentionally and deliberately delayed the matter and has no bona fide or reasonable explanation for delay in filing appeal, then the delay can be condoned.

30. In the case of Mst. Katiji(sup) their lordship, speaking for the Apex Court of India held that refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. Their lordship, further held that when delay is condoned the highest that can happen is that cause would be decided on merits after hearing both the parties. Their lordship, also held that when substantial justice and technical considerations are pitted against each other, cause of substantial justice deserved to be preferred for the other side cannot claim to have vested right in injustice being done

because of a non-deliberate delay. In the present case, as we have concluded above that the cause shown by the assessee is a reasonable and sufficient cause explaining the delay in filing appeals before the Tribunal. Therefore, respectfully following the ratio of decision of the Hon'ble Supreme Court in the case of Mst. Katiji(Sup), N.Balakrishnan (sup) and decision of Hon'ble Jurisdictional High Court in the case of Saurashtra Cement and Chemicals (sup) decision of Hon'ble Bombay High Court in the case of Vijay VishinMeghani(supra) and order of ITAT, Ahmedabad camp at Surat date 01.06.2017(sup) we find it proper and justified to condone the delay of 1019 days in ITA No.1647/Ahd/2016 and delay of 2811 days in ITA No.1641/Ahd/2016 in filing appeals and thus, delay in filing both the appeals is condoned and appeal are admitted for hearing on merits.

31. Since both parties have agreed to the facts of the 6 cases including ITA No.1647/Ahd/2016 and facts of the other 5 cases including ITA No.1641/Ahd/2016 are quite similar and identical, therefore, our conclusion drawn for above appeals would apply *mutatis-mutandis* to other 5 appeals of first group and other 4 appeals of second group. Consequently, delay in filing appeal before the Tribunal in all 11 (eleven) appeals is condoned and appeals are admitted for hearing.

Adjudication of Appeals:

32. On being asked by the Bench, the Id.DR did not controvert to the fact that the Id.CIT(A) has dismissed appeal on 2 reasons *viz.*, (i) for want of Jurisdiction in some appeals; and (ii) in absence of assessee by confirming all the additions and disallowance made by the Assessing Officer without adjudicating the same on merits by passing a criptic and almost *exparte* orders. The Id.DR in all fairness, did not controvert the fact that in the maximum case the AO has made best judgment assessment u/s.144 of the Act wherein the assessee was not allowed, due and proper opportunity of being heard and assessee was not allowed to explain his stand and case before the authorities below in a proper manner. In this situation, when the First Appellate Authority has not decided the appeals on merits for want of jurisdiction and other causes, then the cases should be restored to the file of CIT(A), but when before the AO, the assessment proceedings were conducted in a hurried manner by restoring to section 144 of the Act and opportunity of being heard was not properly provided to the assessee, then in our humble understanding the cases should be restored to the file of the AO to avoid multiplicity of proceedings before the various authorities.

33. In view of above, after due consideration of entire facts and circumstances of the case along with the manner in which the

proceedings were conducted by the authorities below, we are of the considered opinion that all cases deserved to be restored to the file of the AO to the assessment stage and such order will certainly avoid multiplicity of proceedings and thus, we restore the same to the file of the Assessing Officer with a direction that he shall re-frame the assessment *denovo* after providing due opportunity of being heard to the assessee and without being prejudiced from the earlier assessment and First Appellate Order. Accordingly, all (11) eleven appeals are restored back to the file of the Assessing Officer to the assessment stage.

34. In the result, all appeals are allowed for statistical purposes with the directions to the Assessing Officer as mentioned hereinabove.

Order pronounced in the open court on this day of 23rd March, 2018.

Sd/-

(ओपीमीना)
(O.P.MEENA)

लेखासदस्य Accountant Member/

Sd/-

(सीएमगर्ग)
C.M.GARG

न्यायिकसदस्य Judicial Member/

सूरत/Surat; दिनांक Dated : 23rd March, 2018 / S.GangadharaRao

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकरआयुक्त(अपील) / The CIT;
4. विभागीयप्रतिनिधि,आयकरअपीलीयअधिकरण,पुणे/ DR, ITAT, Surat;
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति//True Copy//

सहायकपञ्जीकर / **Assistant Registrar**
आयकर अपीलीय अधिकरण,सूरत / ITAT, Surat