

IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR

BEFORE SH. N.K.CHOUDHRY, JUDICIAL MEMBER AND  
DR. A.L.SAINI, ACCOUNTANT MEMBER

**ITA No.568/Asr/2018**  
Assessment Year: 2009-10

Smt. Harmohinder Kaur  
H.No.10, Jyoti Nagar,  
Income Tax Colony,  
Jalandhar.

Vs.

Dy. CIT,  
Central Circle-II,  
Jalandhar.

[PAN: AJJPK 9642E]

**(Appellant)**

**(Respondent)**

Appellant by : Sh. Ashray Sarna (Ld. CA)  
Respondent by: Smt. Prabhjot Kaur (Ld. CIT- DR)

Date of hearing: 28.11.2019  
Date of pronouncement: 16.01.2020

**ORDER**

**PER N.K.CHOUDHRY, JM:**

This appeal has been preferred by the Assessee/Appellant against the impugned order dated 19.09.2018 passed by the Ld. CIT(A)-5, Ludhiana, u/s 250(6) of the Income Tax Act, 1961 (hereinafter called as 'the Act').

**2.** In the instant case, the Assessing Officer made various additions including the addition of Rs.28,50,001/- which is under challenge, on the basis of noting made in the dairy of the husband of the assessee. The said addition was challenged by the assessee before the Ld. CIT(A) who vide impugned order sustained the assessment order and confirmed various additions including the addition under challenge by observing as under:

**“3.2 Grounds of Appeal Nos. 3, 4 & 5** pertain to addition of Rs.28,50,001/- to the income of the assessee as 'Long term capital gains'. The AO has mentioned that the assessee along with her husband Sh. Mohinder Singh and her daughter- in-law Smt. Jaswinder Kaur owned a property which was sold on 02.05.2008. The shares of the co-owners were Sh. Mohinder Singh 1/2, Smt. Harmohinder Kaur L/3<sup>rd</sup> and Smt. Jaswinder Kaur 1/6<sup>th</sup>. The AO has mentioned that as per the registry, the property was sold for a total consideration of Rs.29,50,000/-received in cash, out of which assessee's share comes to Rs.9,83,333/-. The property was purchased on 01.01.2004 and the investment by the assessee for her share was Rs.5,49,800/- and accordingly the assessee declared long term capital gain of Rs.2,92,224/-. It is further mentioned by the AO that during the search, a diary was found and seized as Annexure A-9 from the residence of the assessee and page-13 of this diary has noting that shows the actual sale consideration received in respect of this property was Rs.1,15,00,000/-. A show cause was accordingly issued to the assessee on 04.02.2015 confronting these facts and asking why the total sale consideration should not be taken at Rs.1,15,00,000/- and capital gains be re-computed accordingly. The assessee filed reply on 06.02.2015 stating that the diary does not belong to the assessee and the notings therein are not in the handwriting of the assessee. The reply was considered by the AO but was found unacceptable. The AO has observed that in assessee's own case for A.Y.2008-09, it has been submitted that the diary was maintained by her husband Sh. Mohinder Singh, being head of the family was controlling all the financial matter of the family. It is also mentioned by the AO that he was owner of half share of the property under consideration and accordingly the contention of the assessee that she has nothing to do with the contents of the diary, was unacceptable. As per AO, in terms of section 292C of the Income Tax Act, 1961 the documents found in the possession of persons during the course of search are to be taken as belonging to them and contents of such documents are true. The AO corroborated the entries on page no. 10 and 13 of the diary by reproducing the copies in the assessment order at page 4 & 5 of the assessment order. As per AO, the heading on the top of the page no.13 'DIV- 3' indicate that these payments pertain to sale of the property near Chowki Divison-3. As per the AO, the noting shows that total amount of Rs.1,15,00,000/- has been received on sale consideration of

*this plot which is also proved when these entries are seen along with entries on page no. 10 of the same diary. The AO mentioned that this page shows amount of cash actually with Sh. Ruby (i.e. Sh. Balwinder Singh Kohli, the son of the assessee) and the figure of Rs. 28,50,000/- pertains to another unaccounted sale consideration of shop in MBD Mall. The AO also mentioned the co-relation of the other entries on these pages and the dates mentioned against the two entries as 25<sup>th</sup> and 26<sup>th</sup> February at place Goraya for receipt of cash from the purchaser. On the basis of the documents, the AO concluded that a total cash of Rs. 1,15,00,000/- was received as sale consideration of this property near Divison-3, Chowki while the registry shows the sale consideration of Rs.29,50,000/-. The assessee's share out of Rs. 1,15,00,000/- was Rs.38,33,334/- (equal to 1/3<sup>rd</sup> share) and the 'long term capital gain' was accordingly calculated at Rs.31,42,225/- as against Rs.2,92,224/- declared by the assessee. Hence an addition of Rs.28,50,001/- was made to the returned income of the assessee as 'Long Term Capital Gain'.*

*The facts of the case, the basis of addition made by the A.O. and arguments of the AR during the course of appellate proceedings have been considered. The AR during the appellate proceedings argued that the seized/material in the form of diary does not belong to the assessee, it belong to the assessee's husband Sh. Mohinder Singh. As per the AR, the property was sold for total consideration was Rs.29,50,000/- and the assessee's share, being 1/3<sup>rd</sup> of the total sale consideration, was Rs.9,83,333/- as per registration deed dated 02.05.2008. It is also argued that there is no mention of assessee's name in the particulars of the diary seized during the search and that it is nowhere mentioned in the sale deed. As per the AR, even if the assumption is to be made, it cannot be in the case of the assessee. The other arguments of the AR were that the present case is not a case where circle rate or value as per stamp registration authority is more than what has been disclosed. As per AR, the nothing on the diary by no stretch of imagination can be treated as conclusive proof of on-money transaction by the assessee.*

*Here it is important to note that the diary was seized from the residence of the assessee and it has been accepted by the assessee that the diary was being maintained by her husband Sh. Mohinder Singh as per her reply filed before the*

*AO relating to assessment year 2008-09 which is reproduced below for clarity:-*

*"The diary seized as Annexure A-14 was being maintained by the Husband of the Assessee. Page No. 9 of the dairy referred in your letter refers to the amount of Rs. 49.00 being the consideration of the Shop Sold by MBD Neopolis, Jalandhar. The husband of the assessee has clearly mentioned in the said page of the dairy that the shop was sold to us by MBD for Rs. 49.00 lac and after adjustment of Rs. 16.40 the balance comes to Rs. 32.60.*

*In view of the above we would like confirm that no capital gain arose from the transaction of S-9, Ludhiana and the amounts on the page of dairy referred by your goodself."*

*It is also on record that Sh. Mohinder Singh, the husband of the assessee was owner of the half share in the property under consideration and he being head of the family, used to manage the financial matters of the family. The AR has also accepted that the diary seized from the residence of the assessee was being maintained by Sh. Mohinder Singh. It is also relevant to mentioned that for assessment year 2008-09, the assessee relied upon the noting of the same diary seized as Annexure A-14 to put forward the arguments relating to addition of Rs.24,50,000/- added as 'short term capital gain' on account of sale of shop in MBD Mall. During the appellate proceeding for assessment year 2008-09 in appeal no. 24/IT/CIT(A)-5/Ldh/2014-15, the co-relation of entries and figures on different pages of the diary (seized annexure A-14) was elaborately discussed in relation to sale of shop no. S-9, MBD Neopolis, Ludhiana along with other seized documents found during the search. Similar type of co-relation exists between entries on page no. 13 and 10 of the seized diary. In fact, page no.10 contains the total of cash transactions from different deals and page no.13 by its heading relates to property at DIV-3. Sh. Mohinder Singh, the author of the diary was also shareholder of one half share in the property sold in which the assessee had 1/3<sup>rd</sup> share. Sh. Mohinder Singh has noted in this diary, the various transactions entered into by him relating to the family members. Once, the entries on one page has been relied upon for granting relief to the assessee for assessment year 2008-*

*09, the entries on the other pages are also to be relied upon for decided the appeal for assessment year 2009-10. The argument about the documents seized being 'dumb documents' is also not found acceptable because in the reply filed before the AO for A.Y. 2008-09, it was accepted that the diary seized as Annexure A-14 was being maintained by the husband of the assessee. The entries on page no.13 (which are written in lacs) duly co-relate with the entries at page no.10 where the actual figures are written. Hence, on the basis of the seized material, the total sale consideration of the property under consideration is to be taken at Rs.1,15,00,000/- and the AO rightly calculated the 'long term capital gain' taxable in the hands of the assessee at Rs.31,42,225/-. Therefore, under the facts and circumstances of the case, the addition of Rs. 28,50,001/- made by the AO is found sustainable and hence confirmed.*

*Accordingly, these grounds of appeal are dismissed.*

- 3.** The assessee being aggrieved preferred the instant appeal.
- 4.** Having heard the parties at length and perused the material available on record. As per Revenue case, during the search, a diary was found and seized as Annexure A-9 from the residence of the assessee and page 13 of the diary has noting which shows the actual sale consideration received qua property sold by the husband of the assessee was Rs.1,15,00,000/- as against the amount of Rs.29,50,000/- which had been shown as total consideration during the course of assessment proceedings.
- 5.** The addition in this case is based upon diary noting and therefore issue involved relates to the value of such noting in diary/document. The apex court dealt with such kind of document as involved in this case in the case of Central Bureau of Investigation vs.

V.C. Shukla [1998] Crl.LJ 1905 known as Jain Hawala Case and laid down the ratio. Let us to reproduce the same.

**“That entries in the Jain Hawala Diaries, note books and file containing loose sheets paper not in the form of “Books of Accounts” and has held that such entries in loose papers/ sheets are not relevant and not admissible u/s 34 of the Evidence Act, and that only where the entries in the books of accounts regularly kept, depending on the nature of occupation, that those are admissible.**

**Further as to value of the entries in the books of account, that such statement shall not alone be sufficient evidence to charge any person with liability, even if they are relevant and admissible and that they are only corroborative evidence. It has been held even then independent evidence is necessary as to trustworthiness of those entries which is a requirement to fasten the liability.**

Further the Apex Court laid down that

*”Meaning of account book would be spiral note book/pad but not loose sheets. The following extract being relevant is quoted herein below.”*

*“14. In setting aside the order of the trial court, the High Court accepted the contention of the respondents that the documents were not admissible in evidence under Section 34 with the following words:*

*”An account presupposes the existence of two persons such as a seller and a purchaser, creditor and debtor. Admittedly, the alleged diaries in the present case are not records of the entries arising out of a contract. They do not contain the debits and credits. They can at the most be described as a memorandum kept by a person for his own benefit which will enable him to look into the same whenever the need arises to do so for his future purpose. Admittedly the said diaries were not being maintained on day-to-day basis in the course of business. There is no mention of the dates on which the alleged payments were made. In fact the entries there in are on monthly basis. Even the names of the persons whom the alleged payments were made do not find a mention in full. They have been shown in abbreviated form. Only certain 'letters' have been written against their names which are within the knowledge of only the scribe of the said diaries as to what they stand for and whom they refer to.”*

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17. From a plain reading of the Section it is manifest that to make there under it must be shown that it has been made in a book, that book is a book of account and that book of account has been regularly kept in the course of business. From the above Section it is also manifest that even if the above requirements are fulfilled and the entry becomes admissible as relevant evidence, still, the statement made therein shall not alone be sufficient evidence to charge any person with liability. It is thus seen that while the first part of the section speaks of the relevancy of the entry as evidence, the second part speaks, in a negative way, of its evidentiary value for charging a person with a liability. It will, therefore, be necessary for us to first ascertain whether the entries in the documents, with which are concerned, fulfill the requirements of the above section so as to be admissible in evidence and if this question is answered in the affirmative then only its probative value need be assessed.

18. "Book" ordinarily means a collection of sheets of paper or other material, blank, written, or printed, fastened or bound together so as to form a material whole. Loose sheets or scraps of paper cannot be termed as "book" for they can be easily detached and replaced in dealing with the word "book" appearing in Section 34 in *Mukundram v. Dayaram* a decision on which both sides have placed reliance, the Court observed:-

"In its ordinary sense it signifies collection of sheets of paper bound together in a manner; which cannot be disturbed or altered except by tearing apart. The binding is of a kind which is not intended to the moveable in the sense of being undone and put together again. A collection of papers in a portfolio, or clip, or strung together on a piece of twine which is intended to be untied at will, would not, in ordinary English, be called a book.... I think the term 'book' in Section 34 aforesaid may properly be taken to signify, ordinarily, a collection of sheets of paper bound together with the intention that such binding shall be permanent and the papers used collectively in one volume. It is easier however to say what is not a book for the purposes of Section 34, and I have no hesitation in holding that unbound sheets of paper, in whatever quantity, though filled up with one continuous account, are not a book of account within the purview of Section 34."

We must observe that the aforesaid approach is in accord with good reasoning and we are in full agreement with it. Applying the above tests it must be held that the two spiral note books (MR 68/91 and MR 71/91) and the two spiral pads (MR 69/91 and MR 70/91) are "books" within the meaning of Section 34, but not the

*loose sheets of papers contained in the two files (Mrs 72/91 and 73/91).*

**6.** Further in the case of the Common Cause (A registered Society and Ors Vs. Union of India & Ors. interlocutory application Nos. 3 & 4 of 2017 in Writ Petition (Civil) No. 505/2015, the Apex Court dealt with the loose sheets and was pleased to held that

*"It is apparent from the aforesaid discussion that loose sheets of paper are wholly irrelevant as evidence being not admissible U/s 34 so as to constitute evidence with respect to the transactions mentioned therein being of no evidentiary value.*

Further the Apex Court in para No.22 was pleased to held that:

*"In case of Sahara, in addition we have the adjudication by the Income Tax Settlement Commission. The order has been placed on record along with I.A. No.4. **The Settlement Commission has observed that the scrutiny of entries on loose papers, computer prints, hard disk, pen drives etc. have revealed that the transactions noted on documents were not genuine and have no evidentiary value and that details in these loose papers, computer print outs, hard disk and pen drive etc. do not comply with the requirement of the Indian Evidence Act and are not admissible evidence.** It further observed that the department has no evidence to prove that entries in these loose papers and electronic data were kept regularly during the course of business of the concerned business house and the fact that these entries were fabricated, non-genuine was proved. It held as well that the PCIT/DR have not been able to show and substantiate, the nature and source of receipts as well as nature and reason of payments and have failed to prove evidentiary value of loose papers and electronic documents within the legal parameters. The Commission has also observed that Department has not been able to make out a clear case of taxing such income in the hands of the applicant firm on the basis of these documents.*

*It is apparent that the Commission has recorded a finding that transactions noted in the documents were not genuine and thus has not attached any evidentiary value to the pen drive, hard disk, computer loose papers, computer printouts.*

*Since it is not disputed that for entries relied on in these loose papers and electronic data were not regularly kept during course of business, such entries were discussed in the order dated 11.11.2016 passed in Sahara's case by the Settlement Commission and the documents have not been relied upon by the Commission against assessee, and thus such documents have no evidentiary*

*value against third parties. On the basis of the materials which have been placed on record, we are of the considered opinion that no case is made out to direct investigation against any of the persons named in the Birla's documents or in the documents A-8,A-9 and A-10 etc. of Sahara."*

**7.** Coordinate Bench of ITAT at Delhi in the case of Pramod Pandey v. ACIT Circle 10 New Delhi (in ITA No. 4295/Del/2012 decided on 06-12-2013, while dealing with the identical issue as involved in this case, has held as under:

*"15. Now we adjudicate upon the merits of the case. In this case addition of Rs. 35 lacs has been made on the basis of seized material found in the shape of diary which contains the following entries:-*

*B-1/A-13/53 dated 16-07-2005 "Arrange cash for S.C.Jain/farmhouse"*

*B-1/A-13/54 dated 18-07-2005 "Agreement with S. G. Jain on Chhatarpur area"*

*B-1/ A-13/71 dated 16-08-2005 "Deliver cash to Jain/Bhatti (20L)"*

*B-1/A-13/75 dated 20-08-2005 "Give 15 L & all cleared for Bhatti + 5L Cheque"*

**16. We note that the said seized material in the shape of diary did not belong to the assessee. It belonged to the assessee's brother. He has not at all been confronted with the contents of the said diary. Assessee cannot be called upon to explain the contents of diary which belonged to the assessee's brother and was found from the brother.**

*17. We also note that there is no mention of the assessee's name in the particulars of diary as contained hereinabove. Though there is mention of the farm house belonging to the assessee, there is no mention of the total price paid etc. From the jottings as above, Assessing Officer has inferred that assessee has paid Rs. 35 lacs over and above the disclosed consideration to the seller. Now we find that the seller has denied having taken any money over and above the disclosed sale consideration. It is also not the case that seized material were in the hand writing of the assessee or the seller or were seized from the premises of the seller. Even the total price paid for the property is not mentioned in the seized material. The jottings in the diary by no stretch of imagination can be treated as conclusive proof of*

*on money transactions by the assessee. It is not the case that the circle rate or the value as per stamp registration authorities of the impugned property is more than what has been disclosed. There is no case that any part of the jottings in the diary has been corroborated from any other findings. Hence, in the background, we find that presumption u/s. 132(4A)/292C of the Act cannot be taken against the assessee. Thus, from the facts and circumstances of the case, we find that addition of on money transaction in this case is not sustainable.*

*18. In this regard we place reliance of the Hon'ble Apex Court decision in the case of K.P. Vargheser vs. ITO and Ernakula and Another 131ITR 587 (SC), wherein it has been held that the burden of proving is that of Revenue when there is allegation of understatement on concealment in the consideration shown. Here we find that revenue has failed to discharge the burden cast on it.*

*19. We also place reliance from the Hon'ble Apex Court decision in the case of CIT vs. Kalyansundaram in (2007) 294 ITR 49 (SC) in which allegations of on money transaction on the basis of non-convincing loose sheets found during the course of search and conflicting statement of the seller, was deleted by the Tribunal and the same was affirmed by the Hon'ble High Court and Hon'ble Apex Court.”*

**8.** Delhi High Court in the case of Commissioner of Income Tax v. Sh. Parveen Juneja while (in ITA No. 57/2017) decided on July 14, (2017) 99 CCH 0115, while dealing with the similar facts and circumstances as involved in this case, has held as under:

*"3. A search took place in the premises of the Respondent/Assessee pursuant to which certain documents were seized. The document on the basis of which the above addition was made was a piece of paper (identified as Annexure-2. This was a hand written paper purportedly containing details of house construction expenses of Rs. 49 lakhs out of which Rs. 29. 70 lakhs has already been paid.*

*4. The explanation offered by the Assessee was that the said paper was not related to him the assessee.<sup>1</sup> He was working as a professional director in Shamken Multifab Ltd.*

*and used to handle various projects of the said company. The CIT (A) rejected the above explanation. Since the said document had been seized from the residence of Assessee, the CIT (A) drew a presumption under Section 292C of the Act was that it belonged to him. Further, the CIT(A) proceeded to hold that Rs. 49 lakhs constituted the unexplained income of the Assessee since the Assessee had not submitted any evidence like a confirmation letter or any other document to show that expenditure related to any project of the aforementioned company.*

*5. The ITAT in the impugned order noted that the said document "does not indicate if it pertains to the assessee nor the address and location of the property is mentioned therein nor such property has been located by the AO during the assessment proceedings. The AO has also not brought on record any forensic evidence to prove the handwriting of the loose paper relied upon by him to make the addition, which is exclusively made on the basis of suspicion and guesswork. Even no corroborative material has brought on record by the AO to substantiate the addition nor the CIT(A) has called for any remand report seeking corroborative evidence, if any."*

**9.** Now coming to the instant case, as it appears from the orders passed by the authorities below, a diary was found and seized as Annexure A-9 from the residence of the assessee and page 13 of the diary has noting which shows various amounts in total Rs.1,15,00,000/- which was considered by the assessing officer as the actual sale consideration received qua property sold by the assessee's husband, whereas in the registered sale deed, total consideration had been shown to the tune of Rs.29,50,000/- . On show caused, it was explained and replied by the assessee that the diary does not belong to the assessee and noting therein are also not in the handwriting of the assessee. However, the said reply and explanation was not found

acceptable by the Assessing Officer on the reasons that in the assessee's own case for AY 2008-09, it was submitted by the assessee that the diary was maintained by her husband Sh. Mohinder Singh, being head of the family who was controlling all the financial matter of the family. Further it was observed by the AO that assessee's husband was the owner of the ½ share of the property under consideration and therefore the contention of the assessee that she has nothing to do with the contents of the diary, was unacceptable. The Assessing Officer while making the addition also relied upon section 292C of the Act on the reasons *that in terms of section 292C of the Income Tax Act, 1961 the documents found in the possession of persons during the course of search are to be taken as belonging to them and contents of such documents are true.*

**10.** On appeal the Ld. CIT(A) upheld the said addition on the same footings as held by the Assessing Officer.

**11.** The Tribunal in the case of Pramod Pandey v. ACIT (supra) has clearly held that *jottings in the diary by no stretch of imagination can be treated as conclusive proof of on money transaction by the assessee. Further, there is no case that any part of the jottings in the diary has been corroborated from any other findings. Further, it is also not the case that the circle rate or the value as per stamp registration authorities of the impugned property is more than what has been disclosed. Hence in the background, the presumption u/s 132(4A)/292C of the Act cannot be taken against the assessee. Consequently the addition of own money transaction in this case is not sustainable.* While coming to the instant case, there is nothing on record to suggest that the assessee has under estimated the value of the property and violated the circle rate as prescribed by the Government and acted against the Indian Stamp Act, 1899. The Assessing officer allegedly corroborated the entries on page no. 10 and 13 of the diary by reproducing the copies in the

assessment order and by observing " that the heading on the top of the page no.13 'DIV- 3' indicate that these payments pertain to sale of the property near Chowki Divison-3. Further total amount of Rs.1,15,00,000/- has been received on sale consideration of this plot which is also proved when these entries are seen along with entries on page no. 10 of the same diary. The AO futher mentioned that this page shows amount of cash actually with Sh. Ruby (i.e. Sh. Balwinder Singh Kohli, the son of the assessee) and the figure of Rs. 28,50,000/- pertains to another unaccounted sale consideration of shop in MBD Mall. The co-relation of the other entries on these pages and the dates mentioned against the two entries as 25<sup>th</sup> and 26<sup>th</sup> February at place Goraya for receipt of cash from the purchaser. On the basis of the documents, a total cash of Rs. 1,15,00,000/- was received as sale consideration of this property near Divison-3, Chowki while the registry shows the sale consideration of Rs.29,50,000/-". In our considered view, the AO has drawn the presumptions and assumptions only on the basis of noting of diary without being calling and confirming from the purchasers or making independent exercise to unearth the truth. Even there is no circumstance and material on record to suggest as authenticated or substantive and corroborative material against the assessee on the basis of which the addition can be made. Even the diary admittedly does not belong to the assessee and noting of the same are also not in the handwriting of the assessee. Further, no description either address or location of the property has been mentioned in the diary and therefore on the basis of peculiar facts and circumstances, we are of considered view that no presumption u/s. 292C of the Act can be made against the assessee.

**12.** The Apex Court in the cases of *Central Bureau of Investigation vs. V.C. Shukla (supra)* and *Common Cause (A registered Society and Ors Vs.*

*Union of India & Ors.(supra)* analyzed the position of law with regard to the loose sheets/diary in which some noting has been made by the person other than the persons searched and clearly held that ***the said document do not have any value in the eyes of law. Further entries in the Diaries, note books and file containing loose sheets paper not in the form of “Books of Accounts” and has held that such entries in loose papers/ sheets are not relevant and not admissible u/s 34 of the Evidence Act. Further as to value of the entries in the books of account, that such statement shall not alone be sufficient evidence to charge any person with liability, even if they are relevant and admissible and that they are only corroborative evidence. Even then independent evidence is necessary as to trustworthiness of those entries which is a requirement to fasten the liability.***

**13.** On the basis of the aforesaid judgments, we are of the view, diary seized during the survey/search operation, without corroboration, have no authenticity and therefore, cannot be relied upon. Even entry recorded in the diary qua amount of sale was not confirmed from the buyers of the property and without confirmation, question of any assumption or belief that the entry belongs to the assessee did not arise and hence entry found in diary without any corroborative evidence, cannot be made basis of addition. The authorities below in the instant case, made the addition only on the basis of surmises, suspicion and guess work. Hence, respectively following the judgments referred above we are unable to sustain the addition made by the Assessing Officer and affirmed by the Ld. CIT(A). Consequently we are inclined to delete the same, resultantly the appeal of the assessee is liable to be allowed.

**14.** In the result, the appeal filed by the assessee stands allowed.

Order pronounced in the open Court on 16/01/2020.

Sd/-

(DR. A.L.SAINI)  
ACCOUNTANT MEMBER

Dated: 16/01/2020.

/PK/ Ps.

Copy forwarded to:

1. The Appellant
2. The Respondent
3. The CIT
4. Then CIT(Appeals)
5. SR DR, I.T.A.T. Amritsar
6. Guard File

Sd/-

(N.K.CHOUDHRY)  
JUDICIAL MEMBER

True Copy

By Order