IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "D", NEW DELHI

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

AND

SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

	I.T.A. No. 3823/Del/2014	
	A.Y. : 2005-06	
DCIT, CIRCLE 25(1), NEW DELHI	VS.	Smt. Usha Rani Talla, B-5, Near Durga Mandir, Moti Nagar, New Delhi – 110 015 (PAN: AEBRP3546P)
(APPELLANT)		**(RESPONDENT)**

AND

	I.T.A. No. 3820/Del/2014	
	A.Y. : 2009-10	
DCIT, CIRCLE 25(1), NEW DELHI	VS.	Urvashi Talla, B-5, Near Durga Mandir, Moti Nagar, New Delhi – 110 015 (PAN: ADTPT5304J)
(APPELLANT)		**(RESPONDENT)**

Department by : Sh. R.K. Gupta, Addl. CIT(DR)

Assessee by : Sh. Nagesh Bahel, Advocate

ORDER

PER H.S. SIDHU : JM

These are the separate appeals filed by the Revenue emanate out of the respective Orders passed by the Ld. CIT(A)-XXIV, New Delhi pertaining

to assessment years 2005-06 & 2009-10. Since the issues involved in these appeals are common and identical, hence, the appeals were heard together and are being decided by this common Order for the sake of convenience, by dealing with ITA No. 3823/Del/2014 (AY 2005-06) and the result thereof will apply *mutatis mutandis* to other Revenue's Appeal No. 3820/Del/2014 (AY 2009-10) – DCIT vs. Urvashi Talla.

2. The grounds raised in the Revenue's Appeal No. 3823/Del/2014 (AY 2005-06) read as under:-

> *"On the facts and circumstances of the case and in law CIT(A) has erred in:-*
>
> 1. *Deleting the addition of Rs. 3,40,89,000/- made by the AO on account of explained income.*
> 2. *Admitting the additional evidence without giving the opportunity to AO under Rule 46A.*
> 3. *Holding that the reference to DVO held as invalid.*
> 4. *The assessee craves the right to add, alter or demand any ground of appeal."*

3. The grounds raised in the Revenue's Appeal No. 3820/Del/2014 (AY 2009-10) read as under:-

> *"On the facts and circumstances of the case and in law CIT(A) has erred in:-*
>
> 1. *Deleting the addition of Rs. 2,28,46,000/- made by the AO on account of explained income.*
> 2. *Admitting the additional evidence without giving the opportunity to AO under Rule 46A.*
> 3. *Holding that the reference to DVO held as invalid.*
> 4. *The assessee craves the right to add, alter or demand any ground of appeal."*

4. At the time of hearing, Ld. Counsel for the assessee stated that the issues involved in these 02 appeals have already been adjudicated and

decided by the ITAT, Delhi 'H' Bench, New Delhi vide its common order dated 30.6.2015 passed in Revenue's appeal in ITA No. 5698/Del/2014 i.e. ACIT vs. Smt. Usha Rani Talla and in Assessee's appeal being ITA No. 5974/Del/2014 (AY 2009-10) i.e. Smt. Usha Rani Talla. Vs. ITO. He specially draw our attention towards the findings of the Tribunal on the issue in dispute and requested that following the aforesaid ratio, the appeals filed Revenue may be dismissed.

5. Ld. DR relied upon the order of the AO and reiterated the contentions raised by the Revenue in the grounds of appeal.

6. We have heard both the parties and perused the impugned order of the Ld. CIT(A) alongwith the order passed by the ITAT, 'H' Bench New Delhi vide its order 30.6.2015 in Revenue's appeal in ITA No. 5698/Del/2014 i.e. ACIT vs. Smt. Usha Rani Talla and in Assessee's appeal being ITA No. 5974/Del/2014 (AY 2009-10) i.e. Smt. Usha Rani Talla. Vs. ITO. For the sake of convenience, the relevant portion of the same is reproduced as under:-

> *"9. We have heard both the parties and perused the records, especially the orders of the revenue authorities and the submissions and precedents submitted by both the parties. We find considerable cogency in the submissions of the Ld. Counsel of the assessee and the judgment rendered by Hon'ble Delhi High Court by which issue involved in ground no. 1 in the Revenue's appeal is squarely covered in favor of the Assessee and against the Revenue.*
>
> *10. We find that in the case CIT vs. Smt. Nilofer I. Singh [2009] 176 TAXMANN 252 (Delhi), the Hon'ble High Court has held "expression 'full value of consideration' used in section 48 does*

not have any reference to market value but only to consideration referred to in sale deeds as sale price of assets which have been transferred.

10.1 *We further find that in the case of - CIT vs. Aerens Inrastructure & Technology Ltd. vs. DCIT [2011] 16 taxmann.com 400 (Delhi), the Hon'ble High Court has confirmed the order of the ITAT wherein the Tribunal deleted the addition of Rs. 48,68,774/- made by the AO on account of difference between the value determined by the DVO and the purchase consideration shown by the assessee holding that the reference made by the AO invoking the provisions of Section 142A was without jurisdiction and therefore, no addition could have been made by the AO on the bass of valuation made by the DVO.*

10.2 *We further find from the latest decision of the Hon'ble High Court of Delhi passed in the ITA No. 340/2015 & CM No. 9241 / 2015 in the case of Commissioner of Income Tax vs. Anil Arora decided on 22.5.2014 wherein vide para no. 8 & 9 of the said order the Court has observed as under:-*

> *"8. Having heard the learned counsel for the Revenue, we find the contentions urged in the appeal to be wholly misplaced. It is fairly concede (at bar) by the counsel for the Revenue that the reference to DVO for estimation of the market value of the property in Punjabi Bagh was not based on any material discovered' or seized during the search operations. The counsel, however,*

referred to the case of another property in District Baddi (Himachal Pradesh), in respect of which documentary evidence indicated unaccounted consideration paid by the assessee, referred to by the AO in para 4.3 of his order. At the same time, learned counsel also conceded that no addition to the tax liability of the assessee on account of the said other property has been made. There is no nexus between the property in Baddi (Himachal Pradesh) and the property in Punjabi Bagh (West). There is undoubtedly no material available to even remotely reflect that consideration over and above what was shown to be paid in the registered sale deed of the West Punjabi Bagh property was made over to the seller. In these circumstances, it was not fair in the first place to refer the said property for estimation of its market value by DVO.

9. The assessment of the value by DVO cannot hold primacy over the consideration for which the property was actually acquired. If there is any difference in the shares in consideration borne by the four brothers, it is matter of their inter se understanding. Doubts as to the real value cannot arise from such fact alone."

10.3 We further find that the assessee has contested that the addition of Rs. 3,53,30,000/- on account of unexplained income on the basis of

DVO's report is not as per law and is liable to be deleted. It was further observed that during the course of assessment proceedings vide her submission dated 22.11.2012, and on being asked to explain further source of deposits in the bank account, the assessee explained the source of investment in the aforesaid property as follows:-

S.No.	*Date*	*Ch. No.*	*Amount*	*Name of the party*	*Particulars*	*Bank*
1	*5.5.2008*	*017903*	*44,30,000*	*Gagan Preet Singh*	*J-1/161 Rajouri Garden New Delhi*	*Axis Bank Ltd. West Punjabi Bagh.*
2	*5.5.2008*	*017904*	*44,30,000*	*Rishi Preet Singh*	*J-1/161 Rajouri Garden New Delhi*	*Axis Bank Ltd. West Punjabi Bagh.*
3	*19.5.2008*	*Paid by cash*	*Rs.3,54,400*	*Stamp duty paid*	*J-1/161 Rajouri Garden New Delhi*	*BOI, Kiriti Nagar,*
		Total	*92,14,400*			

She further explained the source of the deposits made in the aforesaid bank account as follows:-

Source of Payment (Receipts in Bank)

S.No.	***Date***	***Ch. No.***	***Amount***	***Name***	***Nature***	***Bank***	***Property***
1	*5.5.2008*	*301651*	*85,00,000*	*Sale Consideration*	*Sale of property 20- C/72, West Punjabi Bagh*	*Axis Bank Ltd., West Punjabi Bagh,*	*J-1/161, Rajouri Garden, New Delhi*
2	*6.5.2008*	*Cash*	*3,10,000*	*Cash deposited in Axis*	*Cash withdraw from BOI A/c*	*Axis Bank Ltd., West Punjabi Bagh,*	*J-1/161, Rajouri Garden, New Delhi*
3	*22.4.2008*	*000016*	*26,786*	*Rent*	*Rent Recd. From Care Zone from DE-85, Tagore Garden, New Delhi*	*Axis Bank Ltd., West Punjabi Bagh,*	*J-1/161, Rajouri Garden, New Delhi*
4	*26.4.2008*	*000005*	*26,739*	*Rent*	*Rent Recd. From Bharti Celuler Ltd., from DE-85, Tagore Garden, New*	*Axis Bank Ltd., West Punjabi Bagh,*	*J-1/161, Rajouri Garden, New Delhi*

					Delhi		
5.	*19.5.2008*		*3,50,000*	*Stamp Duty*	*Cash withdrawn from BOI A/c*	*BOI Kirit Nagar*	*J-1/161, Rajouri Garden, New Delhi*

The assessee also submitted the copies of bank statements of the BOI, Kirti Nagar and Axis Bank, New Delhi

10.4 From the above chart, it is clear that the assessee had made the investment in the aforesaid properties through her bank accounts at Axis Bank, West Kirti Nagar Branch, Delhi & Bank of India, Kirti Nagar Branch, Delhi. It was explained that during the relevant assessment year, the assessee sold a property at 20C/72, West Punjabi Baqh, New Delhi and utilized the sale proceeds for the purchase of property at J-1/161, Rajouri Garden, New Delhi. However, it seems that the Assessing Officer has ignored all the explanations given by the assessee during the course of assessment. From the assessment order, it is also evident that the Assessing Officer has not controverted the explanation given by the assessee regarding the investments made in the aforementioned property. Further, no material has been brought on record by the Assessing Officer to show that the assessee has made any excess investments in the aforesaid property over and above the value recorded in the sale deed. Therefore, we are of the view that the Assessing Officer has grossly erred in making addition of RS.3,53,30,OOO/- on account of

investment in the properties at J-1/161, Rajouri Garden, New Delhi and Ld. CIT(A) has rightly appreciated all the evidences filed by the Assessee before AO. The AO without bringing any evidence on record of excess investment in the properties at J-1/161, Rajouri Garden, New Delhi over and above the value of investment shown in the sale deed at Rs. 88,59,420/- has referred the matter to the District Valuation officer for estimation of the value of the property. Even no opportunity of being heard or a show cause notice was given to the assessee before referring the matter to the DVO for the estimation of the value of investment in the aforesaid properties at J- 1/161, Rajouri Garden, New Delhi. In our considered opinion, without bringing any adverse material on record or any evidence of excess investment the Assessing Officer had no power to refer the matter to the DVO and Ld. CIT(A) has rightly deleted the addition in dispute.

10.5 We further observed that the assessee had submitted her books of accounts explaining the sources of investment in the aforesaid property and the Assessing Officer has given no comment or even rejected the books of accounts before making a reference to the DVO for ascertaining the actual investment in the aforesaid property. The Assessing Officer has not even recorded any reason for referring the matter to the DVO for the estimation of the value of property. The Ld. First Appellate Authority has rightly appreciated the

provisions of law. The relevant provision sub-section-t of Sec.142A reads as under:-

"142A (1) For the purposes of making an assessment or reassessment under this Act, where an estimate of the value of any investment referred to in section 69 or section 69B or the value of any bullion, jewellery or other valuable article referred to in section 69A or Section 698 is required to be made, the Assessing Officer may require the Valuation Officer to make an estimate of such value and report the same to him."

10.6 We further find that the words mentioned in the above mentioned section "where an estimate of the value of any investment referred to in Sec. 69 ..... is required to be made . ... " means that a reference to the DVO be made only when a requirement is felt by the Assessing Officer for making such reference. Requirement would arise or could be felt only when there is some material with the AO to show that whatever amount the assessee has shown is not correct or not reliable. The use of the word "require" is not superfluous but signifies a definite meaning whereby some preliminary formation of mind by the AO is necessary which requires him to make a reference to DVO uls 142A. In other words, it is only during the course of pendency of the assessment that the AO can frame his mind to refer the property to DVO. Such mind can be framed if there is a basis to think that the assessee may have understated the cost of construction or whatever is declared by

him in this regard is not believable. Ld. CIT(A) has rightly appreciated the all evidences as well as provisions of law and decided the issue in favor of the assessee.

10.7 On perusal of the assessment order, we find that there was no reference whatsoever made by the AO to any material/evidence/information on the basis of which it could be said that the said that the investment shown by the appellant was understated and that anything above what was disclosed by the appellant. Thus, the condition precedent for making reference to the DVO by invoking the provisions of Sec. 142A was not satisfied in the present case. Moreover, on perusal of the assessment order, it is noted that nowhere the AO has mentioned that what are the mistakes and unreliability has been found out by the AO in the books of accounts of the appellant. Thus, the AO has not pointed out any defects in the books as far as related to the investment made by the appellant. In my humble opinion, the provisions of Sec. 142A cannot be read in isolation to Sec.145. In other words, if books of account are found to be correct and complete in all respect and :10 defect is pointed out therein and the investment is recorded therein, then the addition on account of difference in investment could not be made even if a report is obtained within the meaning of Sec.142A from the DVO. It is because the use of the report of the DVO obtained u/s. 142A is not mandatory but is discretionary as the word used is

'may' therein. Accordingly, in the present case when AO has not rejected the books of account by pointing out any defects reference to the DVO will not be valid and, therefore, DVO's report could not be utilized for framing assessment even if such a report is considered to be obtained u/s 142A. Since reference to DVO being held as invalid, the assessment/reassessment framed thereafter would also be invalid. Reliance in this regard was placed on the decision of ITAT Delhi, in the case of Aerens Infrastructure & Technology Ltd. v. Deputy Commissioner of Income-tax [2010] 3 ITR (TRIB.) 344 (DELHI) which has been approved by Hon'ble Delhi HC In the case of Commissioner of Income-tax Delhi-I, New Delhi v. Aerens Infrastructure & Technology Ltd. [2011] 16 taxmann.com 400 (Delhi). It has been held that :-

"Where Assessing Officer made reference to Valuation Officer in respect of a property purchased by assessee and though there was no finding by Assessing Officer that assessee had incurred any expenditure in excess of what had been declared but he had referred issue of valuation to DVO only on basis of speculation alleging information in form of newspaper report about enhanced property prices in area, reference to Assessing Officer and addition based on his report were not justified."

10.8 On going through the records, we note that the assessee-company had during the relevant assessment year purchased a property in Delhi for

a consideration of Rs. 11,84,926. The Assessing Officer invoked the provisions of section 142A and sent the issue to the DVO for valuation of the property at the fair market value. On the basis of report of the Valuation Officer valuing the property at Rs. 60,53,700 the Assessing Officer had treated the difference between the purchase consideration shown by the assessee and the fair market value as on the date of purchase determined by the ova as unexplained money paid by the assessee for the purchase or the property.

10.9 We further note that there was no finding by the Assessing Officer that the assessee had incurred any expenditure in excess of what had been declared but he had referred the issue of valuation to the ova only on the basis of speculation alleging information in the form of newspaper report about enhanced property prices in the area. In these circumstances, the reference made by the Assessing Officer by invoking the provisions of section 142A was without justification and, consequently, no addition could be made on the basis of valuation made by the DVO.

10.10To support our finding, we place reliance on the decision of the Hon'ble Supreme Court of India in the case of Sargam Cinema vs. CIT [2011] 197 Taxman 203 (SC) wherein it was held as under:-

"4. In the present case, we find that the Tribunal decided the matter rightly in favour of the assessee inasmuch as the Tribunal came to the conclusion

that the assessing, authority could not have referred the matter to the Departmental Valuation Officer (DVO) without the books of account being rejected. In the present case, a categorical finding is recorded by the Tribunal that the books were never rejected. This aspect has not been considered by the High Court. In the circumstances, reliance placed on the report of the DVO was misconceived.

5. For the above reasons, the impugned judgment of the High Court is set aside and the order passed by the Tribunal stands restored to the file. Accordingly, the assessee succeeds."

10.11We further place reliance in another case of ITO vs. Rajeshwar Nath Gupta dated 4.5.2008 in ITA no. 4295/D.eI.l2005,The ITAT, Delhi in the context of provisions of sec. 142A of the Act, held as follows:

"15. A perusal of the aforesaid provisions shows that section 142A is attracted, inter alia, where the assessee is found to have made investment outside the books of account or where any such investment made by him is not fully disclosed in the books of account. The condition precedent for making the reference by invoking the provisions of section 142A thus is that there should be something on record to show that the assessee in the first place has made such investment outside the books or the investment so made by him is not fully disclosed in the books of account and once this condition is satisfied, the quantum of

such investment made can be ascertained by the Assessing Officer by making a reference under section 142A in order to make the addition under section 69 or 69B, whichever is applicable. In the present case, the relevant property was purchased by the assessee during the year under consideration for Rs. 15 lakhs and the amount of the said consideration was paid out of its disclosed sources as accepted even by the Assessing Officer in the assessment. A perusal of the assessment order, however, shows that there was no reference whatsoever made by the AO to any material / evidence / information on the basis of which it could be said that the said consideration shown by the assessee had actually been paid as consideration. The condition precedent for making a reference to the DVO by invoking the provisions of section 142A thus was not satisfied in the present case and neither the said reference nor the addition made on the basis of report obtained from the DVO in response to the said reference, in our opinion, was sustainable in Jaw as rightly held by the learned Commissioner of Income-tax tax (Appeals)."

10.12 We further find that similar views were taken in the cases of Commissioner of Income-tax v. Ambience Developers and Infrastructure(P.) Ltd, [2012] 25 taxmann.com 210 (Delhi), CIT vs Gulshan Kumar [2002] 257 ITR 703 (Delhi), CIT v. P .V. Kalyanasundaram [2007] 294 ITR 49 (SC) Subhash Chand Chopra v. Asst. CIT [2005] 92 TTJ (Delhi)

1087) and K.P Varghese. v. ITO [1981] 131 ITR 597 (SC).

10.13 Under these circumstances, We are of the opinion that the Assessing Officer has erred in referring the matter to the DVO and consequently the DVO's report on the value of investment in the property cannot replace the actual purchase value shown in the purchase deed of the aforesaid property at J-1/161, Rajouri Garden, New Delhi. Hence, the Assessing Officer has erred in adopting the value of the property at J-1/161, Rajouri Garden, New Delhi estimated by the DVO by replacing the value shown in the purchase deed. Ld. First Appellate Authority has rightly appreciated the all evidences as well as the relevant provisions of law and deleted the addition in dispute. It is further observed that even after the receipt of the valuation report from the DVO, the Assessing Officer had given only one day time to the appellant to explain the difference in the value of the property as estimated by the DVO and the value shown by her in the purchase deed. This is against the principle of natural justice. In this regard it is seen that the AO had issued a show cause notice dated 21-03-2013 for submitting reply on 22-03-2013 i.e. immediately next date, Therefore, assessing officer has not given sufficient opportunity of being heard to the assessee. It cannot be said that by giving opportunity of being heard for hearing immediately one day assessing officer has discharged his obligation of giving

opportunity of being heard. In the case of Sahara India (Firm) v. Commissioner of Income-tax, Central-I [2008] 169 Taxman 328 (SC) Supreme Court of India has held as under:-

"It is trite that unless a statutory provision either specifically or by necessary implication excludes the application of principles of natural justice, because in that event the Court would not ignore the legislative mandate, the requirement of giving a reasonable opportunity of being heard before an order is made, is generally read into the provisions of a statute, particularly when the order can have adverse civil consequences for the party likely to be affected."

9.14 In an another case title as Assistant Director of Income-tax, Circle 1 (2), International Taxation, New Delhi v. Ranjay Gulati, [2011] 14 taxmann.com 161 (Delhi) ITAT Delhi has held as under:-

"Section 50C, read with sections 45 and 48, of the Income-tax Act, 1961 - Capital gains – Special provision for full value of consideration in certain cases -Assessment year 2007-08 - Assessee sold an industrial plot for a sum of Rs. 2.90 crores - Assessing Officer made a reference to District Valuation Officer (DVO) to ascertain fair market value of plot on date of sale who arrived at a valuation of Rs. 5.36 crores - Assessing Officer without giving an opportunity of being heard to assessee, adopted valuation made by ova and, accordingly, enhanced amount of capital gain liable to tax - On appeal, Commissioner (Appeals)

deleted addition made by Assessing Officer - It was noted from records that value of assessee's property as per circle rates was Rs. 2 crores as against sale consideration of Rs. 2.90 crores admitted by assessee - Further, there was nothing on record to suggest that assessee had received more than what was stated in sale deed - Whether in aforesaid circumstances, Assessing Officer had to adopt amount received by assessee as full value of sale consideration for calculating capital gain liable to tax - Held, yes - Whether even otherwise, adoption of report of ova without providing an opportunity of being heard to assessee was against principles of natural justice - Held, yes - Whether, consequently, impugned addition made by Assessing Officer was rightly deleted - Held, yes"

10.15In the background of the aforesaid discussions and respectfully following the precedents as aforesaid, we are of the considered view that the Ld. CIT(A) was right in observing that the AO has erred in making the addition Rs. 3,53,30,000/- on account of unexplained income of the assessee and accordingly rightly directed the AO to delete the addition in dispute, which in our opinion, does not need any interference on our part, hence, we uphold the same. Accordingly, the Ground no. 1 raised by the Revenue stands dismissed.

11. With regard to ground no. 2 regarding admitting the additional evidence without giving the opportunity to AO under Rule 46A is

concerned, we find that no additional evidence have been filed by the Assessee before the Ld. CIT(A), which required to be sent to the AO under Rule 46A and also in the Ld. CIT(A)'s order there was no mention about the admission of additional evidence, hence, the ground no. 2 in dispute in the Revenue's Appeal is dismissed as such.

12. Apropos ground no. 3 regarding directing the AO consider the claim of assessee u/s. 54 of the I.T. Act, 1961 is concerned, we find that during the relevant assessment year, the assessee has sold a property at 20C/72, West Punjabi Nagar, New Delhi for the consideration of Rs. 95,00,000/- as per the registered value of the property (whereas during the course of survey, the same property was found to be valued at Rs. 3,87,00,000/- by a registered valuer). The assessee has claimed that the sale proceed of the aforesaid property at 20C/72, West Punjabi Bagh, New Delhi was invested in the purchase of property in the same assessment year at J-1/161, Rajouri Garden, New Delhi. We observed that the assessee was entitled for deduction u/s. 54 of the I.T. Act in respect of capital gain on the sale of property at 20C/72, West Punjabi Bagh, New Delhi. We further note that the assessee has also relied upon the decision of the Hon'ble Supreme Court of India in the case of National Thermal Power Co. Ltd. vs. CIT 229 ITR 383. The AO has not considered the claim of exemption of the assessee u/s. 54 in respect of the capital gain arose in respect of the sale of

property at 20C/72, West Punjabi Bagh, New Delhi. In view of the above, in our considered opinion, the Ld. CIT(A) rightly directed the AO to consider the aforesaid claim of the assessee of exemption u/s 54 of the I.T. Act, while computing the income of the assessee. We also find considerable cogency in the assessee's counsel that Ld. DR itself was saying that the assessee has sold one property and purchased another, then there is no question why exemption u/s. 54 should not be given. In view above, we find that the CIT(A) has given a well reasoned finding on the issue in dispute, which does not need any interference on our part, hence, we uphold the same and decide the issue no. 3 against the Revenue.

In the result the Revenue's appeal is dismissed."

7. We have gone through the order passed by the Tribunal dated 30.6.2015 in assessee's own case and we are of the view that the issue in dispute has already been adjudicated and decided in favour of the assessee by the Tribunal by upholding the impugned order of the Ld. CIT(A). We also find that no contrary decision has been brought to our notice by the Ld. DR. Therefore, no interference is called for in the well reasoned impugned order of the Ld. CIT(A). Hence, respectfully following the ITAT 'H' Bench order dated 30.6.2015 passed in Revenue's appeal in ITA No. 5698/Del/2014 i.e. ACIT vs. Smt. Usha Rani Talla and in Assessee's appeal being ITA No. 5974/Del/2014 (AY 2009-10) i.e. Smt. Usha Rani Talla. Vs. ITO, we uphold the order of the Ld. CIT(A) on the issue in dispute and reject the grounds raised by the Revenue by dismissing the appeal of the Revenue.

8. In the result, both the appeals filed by the Revenue stand dismissed.

Order pronounced on 24-02-2020

Sd/-	**Sd/-**
[PRASHANT MAHARISHI	**[H.S. SIDHU]**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Date 24/02/2020

Copy to: -

1. Assessee-
2. Respondent -
3. CIT
4. CIT (A) TRUE COPY

By Order,

Assistant Registrar,
ITAT, Delhi Benches