

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, "ए" चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, 'A' CHANDIGARH

श्री एन. के. सैनी, उपाध्यक्ष एवं श्री संजय गर्ग, न्यायिक सदस्य
BEFORE SHRI N.K. SAINI, VICE PRESIDENT &
SHRI SANJAY GARG, JUDICIAL MEMBER

आयकरअपीलसं./ITA No. 717/CHD/2019

निर्धारणवर्ष / Assessment Year : 2012-13

The JCIT(OSD), (Exemptions) Circle -2, Chandigarh	बनाम	Shri Lekh Raj Educational & Charitable Trust, 111, Santpura, Model Town, Yamunanagar
स्थायीलेखासं./PAN NO: AAATC9657M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे/Assessee by : Shri Rohit Goel, CA
राजस्वकीओरसे/ Revenue by : Shri Chandrajit Singh, CIT DR

सुनवाईकीतारीख/Date of Hearing : 11.11.2019
उदघोषणाकीतारीख/Date of Pronouncement : 29.01. 2020

आदेश/Order

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the Revenue against the order dated 15.2.2019 of the Commissioner of Income Tax (Appeals), Panchkula [hereinafter referred to as 'CIT (A)'].

2. The Revenue in this appeal has taken the following grounds of appeal:-

1. *That on the facts & in the circumstances of the case, the Id. CIT (Appeals) has erred in law in allowing the appeal of the assessee by deleting the additions of Rs. 9,10,37,838/- made by the AO after proper verifications.*
2. *That on the facts & in the circumstances of the case, the Id. CIT (Appeals) has erred in law in allowing the appeal of the assessee by deleting the addition amounting to Rs. 3,21,33,538/- on account of unexplained unsecured loans ignoring the fact that the unsecured loans amounting to Rs. 3,21,33,538/- remained unexplained even after assessment & remand proceedings.*
3. *That on the facts & in the circumstances of the case, the Id. CIT (Appeals) has erred in law in deleting the addition amounting to Rs. 5,89,04,300/- of unexplained corpus fund relying on the Hon'ble ITAT order in assessee's own case for A.Y. 2010-11 in ITA No. 436/Chd./2015 even when the factual position of the present case is different in respect of corpus fund as the AO provided enough opportunity to every donor for verification of donations in present case.*
4. *That on the facts & in the circumstances of the case, the Id. CIT (Appeals) has erred in law in accepting the plea of the assessee that even if the corpus donation is treated as normal donation and the unsecured loans are disallowed, the application towards the objects remain more than 85% of the total receipts, thereby not affecting the taxability of the assessee trust.*
5. *That the appellant craves to leave, add or amend any grounds of appeal on or before the appeal is heard or disposed of.*

3. **Ground No. 1** Ground No.1 is general in nature as through this ground the Revenue has contested the action of the CIT(A) in deleting the total addition of Rs. 9,10,37,838/- made by the Assessing Officer. However, the aforesaid total addition made by the Assessing Officer, out of the action of the CIT(A) in deleting the addition of Rs. 3,21,33,538/- has been separately contested vide ground No.2 and the remaining addition of Rs. 5,89,04,300/- has been separately contested vide ground No.3 of the appeal. Hence, our adjudication in respect of ground Nos. 2 & 3 will automatically cover ground No.1. Therefore, ground No.1 does not need separate adjudication.

Ground No. 3

4. At the outset, the Ld. Counsel for the assessee has submitted the issue raised vide ground No.3 of the appeal is covered in favour of the assessee by the decision of the Tribunal dated 22.12.2015 passed in the case of the assessee in ITA No.436/Chd/2015 for earlier assessment year 2010-11

5. The brief facts relating to the issue are that during the assessment proceedings, the Assessing Officer noted that that an amount of Rs.5,89,04,330/- was shown by the assessee as Corpus Fund received during the year. The assessee was asked to furnish the names and addresses of the persons alongwith the amount of donation from whom

the sum of Rs.5,89,04,330/- was received. The assessee submitted the names of the persons who made the corpus donations by cheque. However, no details like address, PAN etc. have been submitted for verification. As regard to cash donations, the assessee has merely submitted the corpus donation account as appearing in his own books of account. Even name of the persons who had given cash donations in corpus was not mentioned. The Assessing Officer asked the assessee to provide identity of the donors, their creditworthiness and mode of transaction but the assessee had only provided a list of donors with no address, no creditworthiness. The Assessing Officer observed that only providing of list of donors would not establish the genuineness of the transactions. He held that the assessee was not able to prove the genuineness of the donations. Accordingly, the Assessing Officer made addition of Rs.5,89,04,300/- to the income of the assessee as deemed income u/s 68 of the Act.

In appeal, the Ld. CIT(A), however, deleted the additions so made by the Assessing Officer while relying upon the decision of the Tribunal dated 22.12.2015 (supra) in the own case of the assessee. The relevant part of the order of the Tribunal for the sake of convenience is reproduced as under:-

“8. We have heard the learned representatives of both the parties, perused the findings of the authorities below and considered the material available on record. The undisputed facts of the case are that a list containing name, address and

amount of 78 persons claimed to have given corpus donation was provided by the assessee to the Assessing Officer. However, the Assessing Officer chose to call only 18 persons out of these 78 persons. On the basis of interpretation of statements of these persons, the Assessing Officer has drawn inference against all the 78 persons and made addition under section 68 of the Act, which got confirmed by the learned CIT (Appeals). Without getting into the merits of the interpretation of statements of these persons, first of all, we do not appreciate the way Assessing Officer has made addition of the whole amount of corpus donation received by the assessee. As per section 68 of the Act, the addition can be made by the Assessing Officer if he is not satisfied as to the identity and creditworthiness of the person giving money as well as the genuineness of the transaction, with regard to any amount credited in the books of the assessee. However, this section does not given power to the Assessing Officer to make addition based on his inference drawn on a sample transactions. Out of 78 persons, the Assessing Officer preferred to call only 18 persons, out of these 18 persons, 9 persons have accepted the fact of giving donation. How can a conclusion be drawn that since 9 persons out of 18 persons have denied giving donation. Even out of remaining 60 persons, 30 persons would have denied if they were called. This is stretching the power of investigation given to the Assessing Officer, too far. The Assessing Officer cannot make addition under section 68 of the Act in such a casual manner. It has been held in the case of CIT Vs P.K.Noorjahan 237 ITR 570(SC) that the addition cannot be made by the Assessing Officer just for the sake of making addition. Therefore, in the facts and circumstances of the case, the donation received from the persons who were not called and the persons who were called and accepted the fact of giving donation, cannot be said to be not genuine. As regards the persons who had come and denied before the Assessing

Officer the fact of giving donation, we observe that certain fallacies were pointed out by the assessee before the lower authorities, which have not been dealt with by either the Assessing Officer or the learned CIT (Appeals). Further, cross examination of these persons was specifically asked by the assessee, which was not provided to it. In this view, the addition even on these accounts cannot be made.”

6. The Ld. CIT(A) while relying upon the above decision of the Tribunal further observed that for the year under consideration, the assessee had submitted the list of corpus donors with names and addresses and the amount received which was not taken into cognizance by the Assessing Officer. The Ld. CIT(A) has further noted that out of the impugned sum, an amount of Rs. 2.48 corers was received through cheques. He has further observed that since the receipts were allowed as corpus funds contributed in assessee's own case for assessment year 2010-11, vide decision of the Tribunal order dated 22.12.2015 (supra), therefore, the facts and issue being identical, the same are liable to be allowed.

7. The Ld. DR could not bring any distinguishing facts or proposition of law justifying our inference in respect of the above findings of the Ld. CIT(A). In view of this, there is no merit in ground No.3 of the appeal and the same is accordingly dismissed.

8. **Ground Nos. 2 & 4:** Now coming to ground No.2 of the appeal. So far as the action of the CIT(A) in deleting the addition amounting to Rs. 3,21,33,538/- on account of unexplained unsecured loans is concerned, we find that the Ld. CIT(A) has discussed this issue in para 7 of the impugned order. The Assessing Officer noted that assessee has raised unexplained loans amounting to Rs. 6,76,12,313/- from many people. On being asking to explain the source, the assessee provided identity, ITRs and bank account statements of some of the lenders. However, the Assessing Officer did not get satisfied in respect of the details submitted of 17 persons. He, therefore, made the addition of Rs. 6,76,12,313/- in respect of the unexplained loans received from 17 persons treating the same as income if the assessee from undisclosed sources.

8.1 Before the CIT(A), the assessee furnished additional evidences, where upon remand report was called from the Assessing Officer. After considering the remand report as well as submissions of the assessee, the Ld. CIT(A) noted that the Assessing Officer accepted the genuineness of the transactions in respect of seven persons out of the said 17 persons from whom loan was received totaling Rs. 2,41,89,776/- . The Ld. CIT(A), therefore, deleted the addition of amount of Rs. 2,41,89,776/- in respect of which the Assessing Officer had accepted that the assessee had been able to prove the identity, source and creditworthiness of the lenders. However, in respect of the loan

received from the remaining 10 creditors, the Ld. CIT(A) after considering the various details submitted by the assessee observed that assessee had been able to produce the evidence in respect of the loans received from six persons totaling Rs. 3,48,33,922/-. However, in respect of the remaining four persons, the Ld. CIT(A) observed that the assessee could not satisfactorily explain about the identity, creditworthiness of the lenders and the genuineness of the transactions. The relevant part of the order of the CIT(A), for the sake of ready reference, is reproduced as under:-

“In response to the above remand report, in rejoinder the AR of the appellant has further furnished his explanation with regard to the ten creditors which is being reproduced and discussed, taking into account the documentary evidences filed, as below:

1. Sh. Gurinder Pal Singh - Deposit of Rs. 13,50,000/-.

It is submitted that as per the comments of AO as well as the Ld. DCIT; the aforesaid person had submitted his confirmation as well as copies of his PAN Card and Aadhar Card. Since he was a NRI working in UAE at the time of giving the aforesaid loan; he did not file his ITR. Here we would like to draw your kind attention towards the case of Krishan Chand Joginder Paul v. ACIT [2001] 114 Taxman 127 (Chd.)(Mag.) wherein the Hon'ble bench held that for purposes of cash credits, the assessee was required to prove three things, viz., identity of the creditor, creditworthiness of the creditor and the genuineness of the transactions. In this case, all the above parameters are fulfilled hence the addition on account of loan received in this account may be deleted.

It is noted that the appellant has failed to provide copy of bank statement from this creditor for establishing his credit worthiness. Further, it has been stated that for the year under consideration,

the creditor has not filed his return of income as he was working in UAE. No other evidence to prove the credit worthiness of the creditor has been produced by the appellant. No explanation has been given for not being able to produce the bank statement of the creditor to prove the genuineness of the transaction. Therefore, the genuineness of the transaction as well as the credit worthiness of the creditor remains unexplained.

2. Sh. Inder Pal Singh - Rs.1,66,50,000/-. *Allegedly the amount advanced by the aforesaid person to the assessee was received and withdrawn on the same day. It is respectfully submitted that the aforesaid person had received the above amount through banking channel and advanced. The above person did not deposit cash and advanced to the assessee. One can't expect such huge funds to be lying idle. The funds were transferred from the Company AVJ Infradeveloper (P) Ltd., Delhi; a Company indulging in the activity of Mining and presently the father and brother of aforesaid Sh. Inder Pal Singh are Directors therein. A copy of Balance Sheet of the aforesaid Company for the year ended on 31.03.2012 is submitted alongwith. Hence, the comment of Ld. DCIT that the aforesaid amount is not verifiable has no legs to stand on and the addition on account of loan received in this account may also be deleted. We are resubmitting Bank statement for your kind perusal.*

It is observed that ITR, confirmation and copy of bank account has been submitted and the only defect pointed out by the AO in the remand report is that on perusal of the bank statements of the creditor it is observed that Rs. 1,65,00,000/- has been received in the bank account on the same day when it has been transferred to the appellant. The appellant has explained that the money was received in the bank account of the creditor not by cash but by Bank Transfer from M/s AVJ Infradevelopers Private Limited, Delhi, where the father and brother of the creditor are directors. I find that simply credit and debit entries being on the same date is not a sufficient cause to doubt the genuineness of the transaction made through Bank Transfers, especially considering the fact that the appellant has offered the explanation regarding the same alongwith

documentary evidences, which the AO has not been able to rebutt. Therefore, addition is not required to be made on account of this creditor.

3. Sh. Sandeep Jain - Rs. 10,00,000/-. *The amount has been listed under the heading unverified by the Ld. DCIT for the reasons best known to him. The AO had written that only confirmation was needed which was allegedly not filed before him hence he added back the aforesaid sum. The confirmation was resubmitted before the Ld. DCIT but he marked the aforesaid amount as unverifiable. Since the three point test for escaping additions u/s 68 was passed by the assessee; the above additions may also be deleted.*

It is noted that the appellant has provided confirmation, ITR and copy of bank statement in respect of this creditor which the AO seems to have ignored. Therefore, the genuineness of the transaction as well as the credit worthiness of the creditor has been sufficiently explained. Therefore, the addition of Rs. 10,00,000/- is not required to be made on this account.

4. Sh. Sanjeev Kumar - Rs.27,09,449/-. *The aforesaid person had deposited cash from his current income as well as from his savings and paid the same to the assessee.*

It is noted that the appellant has failed to provide confirmation and copy of ITR in respect of this creditor. Further, it was noted by the AO in the assessment order from the copy of bank statement, that there are credit entries in the bank account of the creditor immediately prior to the above mentioned debit entries. The appellant has failed to provide the confirmation from the creditor and has also not provided any explanation for the cash deposits made in the account of the creditor just before the loan was advanced to the appellant. Therefore, the genuineness of the transaction as well as the credit worthiness of the creditor remains unexplained.

5. Sh. Satpal Singh - Rs.56,00,000/-. *We fail to understand as to how the Ld. DCIT failed to accept the*

entry amounting to Rs.56,00,000/- which amount was deposited by the aforesaid person out of the proceeds of the flat at Mumhai. In fact we had submitted a copy of notice issued by ITO, Ward-3, Yamuna Nagar u/s 133(6) to the aforesaid person seeking information about the sale of flat at Mumbai; the proceeds of which were deposited by Sh. Sat Pal Singh with the assessee Trust. To disbelieve the documents of the Department by the Ld. DCIT is beyond our understanding. We are submitting alongwith a copy of sales deed as well for your kind consideration. Moreover, the aforesaid person has passed the three step test of section 68; hence no additions are warranted.

It is noted that this creditor has advanced a sum of Rs. .1,32,39,000/- to the appellant. On perusal of the ledger filed by the appellant which has been confirmed by the lender, it is observed that the said loan was extended in three entries of Rs.34,00,000/- dated 01.08.2011, Rs.56,00,000/-dated 03.01.2012 and Rs.42,39,000/- dated 22.03.2012. During the remand proceedings, the AO has accepted the explanation in regard to the loans of Rs.34,00,000/- & Rs.42,39,000/- and submitted that the loans of these amounts have been verified. However, with respect to the entry of Rs. 56,00,000/-, it has been remarked that the said entry is not reflected in the bank statement of the appellant. Along with the rejoinder to the remand report, the appellant has submitted a copy of sale deed which shows that the lender, Sh. Satpal Singh, had sold the penthouse at Thane for a total consideration of Rs.67,00,000/- on 30.12.2011, out of which Rs.56,00,000/- was received by the lender vide demand draft dated 28.12.2011. The said amount is shown to have been lent to the appellant just a few days later on 03.01.2012. Further, the appellant has filed a copy of letter issued to the lender by the Income Tax Officer, Ward-4, Yamunanagar, calling for information u/s 133(6) about the sale of said flat. It is also observed that the said amount of Rs.56,00,000/- has been transferred through bank transfer vide RTGS No.UTIBH12003017624. In view of above, it is seen that the appellant has provided sufficient documentary evidence to prove

the genuineness of the unsecured loan received by it. Therefore, addition is not required to be made on account of this creditor.

6. Sh. Smartypal Singh - Rs.4,00,000/-. *The amount has been listed under the heading unverified by the Ld. DCIT for the reasons best known to him. The AO had written that confirmation and ITR was needed which was allegedly not filed before him hence he added back the aforesaid sum. The confirmation and ITR were resubmitted before the Ld. DCIT but he marked the aforesaid amount as unverifiable. Since the three point test for escaping additions u/s 68 was passed by the assessee; the above additions may also be deleted.*

It is noted that the appellant has provided confirmation and copy of ITR in respect of this creditor. On perusal of the ledger filed by the appellant which has been confirmed by the lender, it is also observed that an amount of Rs.2,00,000/- has been transferred vide RTGS on 20.03.2012 and another amount of Rs.2,00,000/- has been transferred vide RTGS on 22.03.2012. The creditor has also stated in the confirmation that the said transfers have been made from his Savings Bank Account No.5138065229 maintained with CITI Bank Ltd. Therefore, the genuineness of the transaction as well as the credit worthiness of the creditor has been sufficiently explained. Therefore, the addition of Rs.4,00,000/- is not required to be made on this account.

7. Sh. Subhash Chand - Rs.6,47,484/-. *The aforesaid person had advanced a sum of Rs.6.00 Lakhs in earlier years and as on 01.04.2011; the opening balance was Credit Rs.5,99,200/- which was returned to him alongwith interest on 31.05.2011 and was received back on 15.06.2011. The interest was being paid to him as per terms after deduction of TDS and the above balance was outstanding as on 31.03.2012. Hence to classify the same under unverified is again not fair and addition made on this account is also wrong and illegal. The same is verifiable from the copy of account of the aforesaid assessee.*

I find that the appellant has failed to provide confirmation from the creditor, his ITR and copy of bank statement in respect of this creditor. Therefore, the genuineness of the transaction as well as the credit worthiness of the creditor remains unexplained.

8. Sh. Tejinder Pal Singh - Rs.25,247/-. *The assessee took a loan of Rs.20.00 Lakhs from above person on interest on 05.01.2012. This amount of Rs.25,247/- is the interest (after TDS). The Ld. DCIT failed to consider the same and termed the same as unverifiable.*

I find that the Assessing Officer has accepted the genuineness of this loan of Rs.20 lakhs but not accepted the amount of Rs.25,247/-. The appellant has clarified that this amount of Rs.25,247/- is the interest (after deducting TDS) on the loan and filed copy of ledger account. The explanation submitted by the appellant has merit and therefore the entire loan outstanding of Rs.20,25,447/- in respect of this creditor is treated as explained. Therefore, addition is not required to be made on account of this creditor.

9. Smt. Sunita Mangla - Rs.19,475/-. *The assessee took a loan of Rs.15.00 Lakhs from above person on interest on 17.02.2012. This amount of Rs. 19,475/- is the interest (after TDS). The Ld. DCIT failed to consider the same and termed the same as unverifiable.*

I find that the Assessing Officer has accepted the loan of Rs.15 lakhs as genuine but not accepted the amount of Rs.19,475/-. The appellant has clarified that this amount of Rs.19,475/- is the interest (after deducting TDS) on the loan and filed copy of ledger account. The explanation submitted by the appellant has merit and therefore the entire loan outstanding of Rs.15,19,475/- in respect of this creditor is treated as explained. Therefore, addition is not required to be made on account of this creditor.

10. H.P. Shree Laxmi Oil, Yamuna Nagar - Rs.38,81,683/-. *The assessee took loan amounting to Rs. 3 7.00 Lakhs from above person on interest on various dates and a sum of Rs.20.00 Lakhs was returned in due course. An amount of Rs. 181.683/-*

was credited in the account being the interest (after TDS). The Ld. DCIT failed to consider the same.

It is noted that the appellant has failed to provide confirmation, ITR and copy of bank statement in respect of this creditor even in proceedings before the undersigned. Therefore, the genuineness of the transaction as well as the credit worthiness of the creditor remains unexplained.

7.1 Thus, to sum up, I consider that the appellant has explained with sufficient documentary evidences in the form of Name, Address, ITR and Bank details to prove the genuineness of unsecured loans in respect of following six out of ten creditors in respect of whom unsecured loans had been held to be unexplained by the Assessing Officer in the remand report dated 15.06.2018. The detail of these six creditors is as under:

<i>Serial No at para 4 of the Assessment Order</i>	<i>Name of lender</i>	<i>Amount of unsecured loan</i>
3	Sh. Inder Pal Singh	Rs. 1,66,50,000/-
5	Sh. Sandeep Jain	Rs. 10,00,000/-
7	Sh. Satpal Singh	Rs. 1,32,39,000/-
8	Sh. Smartypal Singh	Rs. 4,00,000/-
12	Sh. Tejinder Pal Singh	Rs. 20,25,447/-
14	Smt. Sunita mangla	Rs. 15,19,475/-
	Total	Rs. 3,48,33,922/-

The genuineness of unsecured loans from these persons totaling Rs.3,48,33,922/- are considered to be explained satisfactorily and no addition is called for in their respect.

7.2 However, the appellant has been unable to satisfactorily explain the unsecured loans given to the remaining lenders as given below:

<i>Serial No at para 4 of the Assessment Order</i>	<i>Name of lender</i>	<i>Amount of unsecured loan</i>
2	Sh. Gurinder Pal Singh	Rs.13,50,000/-

6	Sh. Sanjeev Kumar	Rs.27,09,449/-
10	Sh. Subhash Chand	Rs.6,47,484/-
16	M/s H.P. Shree Laxmi Oils	Rs.38,81,683/-
	Total	Rs.85,88,616/-

Therefore, the above unsecured loans totaling Rs.85,88,616/- are held to be unexplained and the action of the AO in holding these loans as unexplained is upheld in respect of the above four creditors. Therefore, the addition on account of unexplained loans of an amount of Rs. 5,90,23,698/- (6,76,12,314 - 85,88,616) is deleted. The ground of appeal No. 2 is partly allowed.”

9. We find that the Ld. CIT(A) has elaborately discussed the evidences produced in respect of 6 persons as detailed at S.Nos. 3,5,7, 8, 12 & 14 . The Ld. DR could not point out any discrepancy in the findings of the CIT(A) on this issue. In view of this, there is no merit in Ground No.2 of the appeal and the same is hereby dismissed.

Ground No. 4

10. The Ld. CIT(A) has observed that even if the loans received by the assessee in respect of the above mentioned remaining four persons is to be held as ‘unexplained income’ of the assessee and the same is added u/s 68 of the Act, even then, the same would still be exempt from taxation as the application of income for charitable purposes for the year in the form of Revenue expenditure was added at Rs. 15.69 crores and capital expenditure of Rs. 43.76 crores which would far exceed 85% of

the Revenue receipts of the assessee. The relevant part of the order of the CIT(A) is reproduced as under:-

*“7.3 However, the aforesaid observations and decision of the Hon'ble Tribunal (supra) is also applicable in respect of the above unexplained unsecured loans. Thus, respectfully following the decision of the Hon'ble ITAT reproduced in para 6 above, even if the loans above are held to be unexplained and are treated as undisclosed income and an addition u/s 68 of the Act is made of the above amount of Rs.85,88,616/-, when added to gross receipts of the appellant for the year, the amount will still be exempt from taxation as the income and expenditure account of the appellant shows that during the year, the application of income for charitable purposes in the form of revenue expenditure of Rs. 15.69 crores and capital expenditure of Rs. 43.76 crores would far exceed 85% of the revenue receipts of the assessee even if all the above unsecured loans are disallowed and treated as income for the year because the AO has neither denied the appellant the exemption u/s 11 of the IT Act nor cast any doubts on the application of funds for charitable purposes. **The ground of appeal No.3 is allowed.**”*

11. However, we do not agree with the above findings of the CIT (A). The observations made by the Tribunal in the circumstances of the case of the assessee in respect of some of the unexplained corpus donations can not be applied in respect of unexplained loans. In a loan case, the assessee has to establish beyond reasonable doubt the identity and creditworthiness of the creditor and genuineness of the transaction. Application of income does not change the character of receipt. If the

receipt is not from the property held for charitable purposes, the same will not be eligible for exemption u/s 11, irrespective of its application for charitable purposes or otherwise. In view of this, the addition made by the Assessing Officer in respect of alleged loans received from remaining four persons at Serial No. 2, 6, 10 and 16 as given on the chart as reproduced above forming part of the order of CIT(A) amounting to Rs. 85,88,616/- is confirmed. Ground No. 4 is partly allowed.

12. In the result, the appeal of the Revenue is partly allowed.

Order pronounced in the Open Court on 29.01.2020.

Sd/-

(एन. के. सैनी / N.K. SAINI)
उपाध्यक्ष /Vice President
Dated : 29.01. 2020
"आर.के."

Sd/-

(संजय गर्ग / SANJAY GARG)
न्यायिकसदस्य/ Judicial Member

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. आयकरआयुक्त (अपील)/ The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्डफाईल/ Guard File

