IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI 'B' BENCH, MUMBAI

[Coram: Justice P P Bhatt (President) and
Pramod Kumar (Vice President)]

ITA No. 3251/Mum/2018
Assessment year: 2009-10

Income Tax Officer
Ward 22(2)(4), Mumbai **.....Appellant**

Vs

Newtech (India) Developers **.....Respondent**
B-2, G-11, Silver Arch Khira Nagar
S V Road, Santacruz (E),
Mumbai 400 054 [PAN:AAGFN6147B]

Appearances by
Kumar Padam Pani Bora *for the appellant*
Hiro Rai *for the respondent*

Date of concluding the hearing: : February 19th, 2020
Date of pronouncement : May 27th, 2020

ORDER

Per Bench:

1. This appeal, filed by the Assessing Officer, is directed against the order dated 26th February 2018 passed by the CIT(A) in the matter of assessment under section 143(3) r.w.s. 147 of the Income Tax Act, 1961, for the assessment year 2009-10.

2. Grievances raised by the appellant Assessing Officer in the grounds of appeal, which are by way of questions posed for our adjudication and which we will take up together, are as follows:

> **(1) Whether on the facts and circumstances of the case and in-law, the learned CIT(Appeal) erred in deleting the addition made on account of sale of development rights amounting to Rs. 5,40,00,000/- without appreciating the fact that this amount had accrued to the assessee on account of transfer of its rights in the property and therefore was liable to offer this amount for taxation as income from capital gains.**

(2) Whether on the facts and circumstances of the case and in-law, the learned CIT(Appeal) erred in deleting the addition made on account of sale of development rights amounting to Rs. 5,40,00,000/- without appreciating the fact that this amount had accrued to the assessee on account of transfer of its rights in the property and therefore this amount cannot be treated as an advance in the nature of capital assets.

(3) Whether on the facts and circumstances of the case and in-law, the learned CIT(Appeal) erred in deleting the addition made on account of sale of development rights amounting to Rs. 5,40,00,000/- without appreciating the fact that the assessee had submitted the modified deed for transfer of the property at the fag end of the assessment proceedings and therefore the said deed was not verified during the assessment proceedings.

(4) Whether on the facts and circumstances of the case and in-law, the learned CIT(Appeal) erred in deleting the addition made on account of sale of development rights amounting to Rs. 5,40,00,000/- without appreciating the fact that the assessee had not proved the facts claimed in the modified deed for transfer and therefore the said deed is merely an afterthought and a colorable device fabricated for the purpose of tax evasion.

(5) Whether on the facts and circumstances of the case and in-law, the learned CIT(Appeal) erred in deleting the addition made on account of sale of development rights amounting to Rs. 5,40,00,000/- on the basis of the submission of the assessee, without affording an opportunity to the Assessing Officer to verify the facts as required by Rule 46A of the I.T. Rules.

(6) The appellant craves to leave to amend or alter any ground or add a new ground which may be necessary.

3. The issue in appeal lies in rather narrow compass of material facts. The assessee before us is engaged in the business as builder and developer. The assessment was originally completed at NIL income. Subsequently, however, the assessment was reopened on the basis of information received from investigation wing of the income tax department, to the effect that the assessee had transferred development rights, for a consideration of Rs 5.40 crores, to Shivalik Ventures Pvt Ltd, and out of this sum of Rs 5.40 crores, the assessee had already received Rs 86.40 lakhs during the relevant previous year. When the Assessing Officer examined this aspect of the matter, it was explained by the assessee that under the joint venture agreement that the assessee had entered into, with Shivalik Ventures Pvt Ltd, the assessee was to receive Rs 5.40 crores, on account of development rights, from the joint venture and this payment was to be entirely funded by Shivalik Ventures Pvt Ltd, the other participant in the joint venture. Out of this amount, the assessee was paid Rs 86.40 lakhs (being 16% of total

agreed consideration) at the time of entering into the joint venture agreement, Rs 226.80 lakhs (being 42% of the total agreed consideration) was to be paid on "obtaining IOA and commencement certificate" by the joint venture, and Rs 226.80 lakhs (being balance 42% of the total agreed consideration) was upon "all the slum dwellers vacating said property and shifting to alternate temporary transit accommodation). It was also explained that in terms of the arrangement the amount of Rs 86.40 lakhs was to be treated as an advance until the point of time when at least 25% of the slum dwellers occupying the said property vacate the promises, and it was further provided that in case the assessee is unable to get even 25% of the slum dwellers occupying the said property even within 5 years to vacate the occupied property, entire money will have to be refunded to Shivalik Ventures Pvt Ltd, though without any interest, within 60 days of the completion of five years time limit. It was further explained that even today the assessee has not been able to get the occupants of property to vacate the property, and, as such, no income has arises in the hands of the assessee. This explanation, however, did not satisfy the Assessing Officer. He was of the view that the "assessee is following mercantile method of accounting" under which "the transactions are recognized as and when they take place" and "under this method, the revenue is recorded when it is earned and the expenses are reported when they are incurred". It was observed by the Assessing Officer that "the assessee has already received an amount of Rs 86,40,000 during the year, and the balance amount will be received by the assessee in instalments after the fulfilment of the conditions as mentioned in the agreement". It was also observed that "since the assessee has transferred the development rights and handed over the possession of the property, the transfer, therefore, qualified be treated as 'transfer' under section 53A of the Transfer of Property Act, 1872". A great deal of emphasis was placed on the fact that the assessee followed the mercantile method of accounting and the stand that "under the mercantile system, the accrual of income does not depend on the receipt of income" and, therefore, the income was earned when transfer was complete i.e. in the relevant previous year. As regards the agreement terms, the Assessing Officer was of the view that since the stipulation about the payment being treated as an advance till at least 25% occupants have vacated the property was by way of a modification agreement, it was nothing but a colourable device to evade taxes. The Assessing Officer thus proceeded to bring the entire amount of Rs 5,40,00,000 to tax in the relevant previous year. Aggrieved, assessee carried the matter in appeal. Learned CIT(A) upheld the plea of the assessee on merits,, and deleted the addition of Rs 5,40,00,000 by observing as follows:

> **5.2.11 I have perused the judicial precedents cited by the appellant as well on this matter. The crux of the issue is whether the income has accrued to the appellant and he has the right to receive the amount, even if later, and such right is legally enforceable. The basic concept is that the appellant should have acquired a right to receive the income.**
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> **5.2.12 In R & A Corporate Consultants India V. ACIT (ITA No. 222/Hyd/2012), the Hyderabad Tribunal has held that though the assessee received the fee in advance for which no service was rendered in the assessment under consideration,**

it cannot be held as taxable in the hands of the assessee in the year of receipt even though such income was reflected in the books of the assessee, as not only actual receipt to be seen but constructive receipt to be seen to tax the income in the assessment under consideration. Being so, in the present case, admittedly services are not performed in the current assessment year under consideration and till the performance of the service by the assessee, the assessee could not be said to be received the amount on accrual as the assessee could not exercise its dominion over the receipt and the impugned amounts should be taxed in the year in which the assessee renders service to the payee.

5.3.13 In K.K. Khullar V. Deputy Commissioner of Income Tax – 2008 (1) TMI 447- ITAT Delhi-I the assessee received certain amount for services to be performed over a period of time. The amount relatable to the services rendered in the year under consideration was shown as income, the reason being that the assessee became entitled to receive that amount from the client in respect of the services rendered. In other words, the High Court held that debt to the extent of the amount pertaining to services rendered only got vested in the assessee. The rest of the amount was taken as liability to be adjusted in subsequent years as and when the service was rendered. It is but clear that the excess amount would have to be returned in case the service was not performed in subsequent year and therefore in respect of such amount no debt came into existence in favour of the assessee. Therefore this amount did not become the income. The High Court was of the view that the Commissioner (Appeals) erred in finding that the assessee was following the hybrid system of accounting on the ground that the whole of the amount received from the clients was not declared as income in the year of the receipt of the amount.

5.2.14 In this case, the income can be considered to accrue or arise only when the appellant is able to evacuate 25% slum dwellers as per the agreement/deed. If in case the appellant is unable to comply with, appellant will have to return the same to Shivalik.

5.2.15 This item of agreement/deed is also supported by the financial statements of the appellant. the amount received of Rs. 86,40,000 is reflected as advance received. The appellant has also submitted that the balance amount of Rs. 4,53,60,000 has neither been received by the appellant nor the same is accrued to the appellant.

5.2.16 In response to notice issued u/s. 133(6) of the Act, Shivalik has also confirmed all of the above facts to the AO. The AO has not disputed the same and accepted the submissions of the party concerned.

5.2.17 The appellant is into the business of builders and developers. The appellant enters into various agreements based on the projects that it thinks feasible to carry on. Based on the facts and circumstances, the appellant may, subsequently, enter into modification or cancellation or addendum agreements, as may be required from business prudence. The law is clear that one cannot step into the shoes of the business man and he is free to take any business decision. In this case, the AO has raised doubts on the Deed of Modification merely because the same was submitted towards the end of the assessment. This is no ground to reject a document. Any documentary evidence furnished by the appellant has to be rejected with proper base and reasonings. No document can be rejected on one's own surmises and conjectures.

5.2.18 Further, as per AS-9, the revenue is to be recognized at the time of sale or rendering of services. However, if there is significant uncertainty in ultimate collected of revenues. the revenue recognition is postponed and the revenue is recognized only when it becomes reasonable certain. In this case, there is a huge uncertainty as regards the revenue accruing to the appellant as the appellant has to comply with the condition of evacuating 25% of the slumdwellers. If the appellant is unable to do so, the appellant is required to refund the advance received. Thus, following the AS-9, the appellant is not required to recognize the revenue until the certainty is established.

5.2.19 Having regard to the facts, legal analysis and judicial precedents, I am of the view that the income has not accrued to the assessee in the year in appeal and hence, the addition made by the AO is to be deleted. These ground of appeal are allowed.

4. The Assessing Officer is aggrieved of the relief so granted by the CIT(A) and is in appeal before us.

5. We have heard the rival contentions, perused the material on record and duly considered facts of the case in the light of the applicable legal position.

6. It is important to understand the nature of arrangement under which the assessee was to receive Rs 5.40 crores towards the transfer of development rights. It was a joint venture arrangement between the assessee and Shivalik Ventures Pvt Ltd. There were six cooperative societies, names and details of which were set out in this joint venture agreement, which were formed by certain slum dwellers and these slum dwellers were in use and occupation of certain area of land "seized and possessed of, or otherwise well and sufficiently entitled" by the Maharashtra Housing Area Development Authority. These slum dwellers, who were members of these six societies and as noted in the said joint venture agreement, were "economically weaker, and due to their personal commitments, being unable to personally develop the said

property" and, therefore, "the members of the said societies have held general body meetings, in which it has been unanimously resolved to grant development rights to M/s New Tech Enterprises *(i.e. the assessee before us)* to redevelop the said property". At the same time, this joint venture agreement also took note of the facts that "the competent authority (MHADA i.e. Maharashtra Housing Area Development Authority) has issued **.....**in respect of said societies certifying the names of the eligible slum dwellers that are entitled to a permanent alternate accommodation in lieu of the slum dwelling unit in their respective use, occupation and possession upon development of the said property" **.** Under this joint venture agreement, the assessee was to, inter alia, perform the following obligations**:**

6.1 They shall alongwith Shivalik help in procuring/obtaining the LOI and IOA from the Slum Rehabilitation Authority and such further and other requisite documents as may be required to be filed before Slum Rehabilitation Authority from time to time and furnish the same to Joint Ventures.

6.2 They shall help to procure the resolution passed by all the said societies viz, (1) Sanagam Co-operative Housing Society (proposed), (2) Janashakti Co-operative Housing Society (proposed), (3) Shree Janashakti Co-operative Housing Society (proposed), (4) Vishwaamitra Co-operative Housing Society (proposed), (5) Shree Laxminarayan Co-operative Housing Society (proposed), and (6) Kamdhenu Co-operative Housing Society (proposed), in its General Body Meeting respectively agreeing to (1) consenting to the redevelopment of the said Property by Shivalik in Joint Venture (2) consenting to Construction Multi-storeyed Building for rehabilitation of its members (3) to shift to permanent rehabilitation tenement in the nearby vicinity from the said property, and furnish the same to the Joint Venture.

6.3 They shall help to procure the resignation and NOC from the Architects appointed by the New Tech developers in favour of the Architect that would be appointed by the Shivalik. All payment of costs, charges and expenses payable to Architects, appointed by the New Tech Developers shall be bore and paid by the New Tech Developer and furnish the said NOC (No Objection Certificate) to Shivalik.

6.4 They shall cause to shift to all the slum dwellers from the said property to the temporary alternate accommodation vacating the said Property and hand over the same to the Joint Venture for re-development in accordance with this agreement.

6.5 They shall cause to shift all the Slum Dwellers/Occupants from temporary alternate accommodation to permanent accommodation constructed.

7. What was to be received by the assessee was from a joint venture, in which assessee itself was a participant, but, under the said arrangement, it was to be entirely funded by Shivalik Ventures Pvt Ltd. The essence of the arrangement was the performance of obligations by the assessee so far as the above obligations are concerned. In our humble understanding of the situation, while the assessee was to help the assessee get the development rights in favour of the joint venture, the payment was to be received by hum "as original developer appointed by the said societies" and this payment cannot be read in isolation with all its obligations under the joint venture arrangement. It was a composite agreement, and, irrespective of whether we look at the modifications or not, and all the terms of the agreement were to be read in conjunction of each other. When an assessee had an obligation to perform something, and the assessee had not performed those obligations nor does he even seem to be in a position to perform these obligations, it cannot be said that a partial payment for fulfilling these obligations can be treated as income in the hands of the assessee. The obligations under the agreement, as extracted above, have not been performed till date, as is the uncontroverted stand of the assessee. Clearly, therefore, the income in question never accrued to the assessee. Principle of conservatism, which has been recognized by the Hon'ble Supreme Court right from **Chainrup Sampatram Vs CIT [(1953) 24 ITR 481 (SC)]**, has, at its foundation, simple approach that while a loss is to be accounted for as soon as it can be reasonably anticipated, the anticipated profits are not accounted for until these profits actually arise. In the case of **E D Sassoon & Co Ltd Vs CT [(1954) 36 ITR 27 (SC)],** on which learned counsel for the assessee has placed heavy reliance, holds that while the assessee had no doubt rendered services as managing agents of the companies for the broken periods, unless and until they completed their performance, viz., the completion of the definite period of service of a year which was a condition precedent to their being entitled to receive the remuneration or commission stipulated thereunder, no debt payable by the companies was created in their favour and they had no right to receive any payment from the companies. No remuneration or commission could, therefore, be said to have accrued to them at the dates of the respective transfers. What essentially flows from this decision is that until the obligations for performance of which an amount is received, such a receipt cannot have an income character in the hands of the person who is still to perform such obligations. On a similar note, a special bench of this Tribunal, in the case of ACIT Vs Mahindra Holiday Resorts Pvt Ltd [(2010) 3 ITR(T) 600 (Chennai)] has held that , the entire amount of timeshare membership fee receivable by the assessee up front at the time of enrolment of a member is not the income chargeable to tax in the initial year on account of contractual obligation that is fastened to the receipt to provide services in future over the term of contract. It is, therefore, not the right to receive *simplictor*, but the right to receive the same in income character and without strings of future obligations, *de hors* the actual receipt, which is relevant for accounting for the same as income. Even under mercantile method of accounting, the relevant point of time is not the actual receipt of income but the point of time when right to receive that income, in income character, crystallized. Just because someone is following mercantile method of accounting, that person cannot be forced to account for the monies, as income, even when these monies are received for performance of obligations in

future. All it says that once someone has earned the right to receive the money in income character, its immaterial, for recognition of the same as income, as to whether the income is received or not. As held by Hon'ble Supreme Court, in the case of **CIT Vs Shoorji Ballabhdas & Co [(1962) 46 ITR 144 (SC)]**, "Income-tax is a levy on income. No doubt, the Income-tax Act takes into account two points of time at which the liability to tax is attracted, viz., the accrual of the income or its receipt; but the substance of the matter is the income. If income does not result at all, there cannot be a tax, even though in book-keeping, an entry is made about a "hypothetical income", which does not materialise." When obligations of the assessee under the joint venture agreement are not yet performed, there cannot be any occasion to bring the consideration, for performance of such obligations, to tax. The very foundation of the impugned taxability is thus devoid of any legally sustainable basis. As regards the supplementary agreement, in our humble understanding, even if we are to disregard it, the fact remains that income could accrue only on performance of obligations under the joint venture agreement. In any case, it cannot be open to the Assessing Officer to disregard the supplementary, or modification- whichever way one terms it, agreement, only because it's result is clear and unambiguous negation of tax liability in the hands of the assessee. As to whether the amount is actually refunded or not, nothing turns on that aspect either. Just because the assessee does not pay the amounts to be paid by the assessee as income of the assessee. In the light of these discussions, as also bearing in mind entirety of the case, the taxability of Rs 5.40 crores, on account of what is alleged to be, transfer of development rights is wholly devoid of merits.

8. For the detailed reasons set out above, as also finding ourselves in agreement with the line of reasoning adopted by the learned CIT(A), we approve the conclusions arrived at by the learned CIT(A) and decline to interfere in the matter.

9. As we part with the matter, we may take note of the fact that the hearing in this case was concluded on 19th February 2020 but the order is being passed today on th day of May 2020, i.e. well after 90 days, but then given the extraordinary times that we are going through in these days of Covid 19 epidemic, the period of lockdown is required to excluded in computation of the 90 days. In support of this proposition we find support from a coordinate bench decision in the case of **DCIT Vs JSW Ltd, *and vice versa* [2020] 116 taxmann.com 565 (Mumbai - Trib.):**

> *7. However, before we part with the matter, we must deal with one procedural issue as well. While hearing of these appeals was concluded on 7th January 2020, this order thereon is being pronounced today on 14th day of May, 2020, much after the expiry of 90 days from the date of conclusion of hearing. We are also alive to the fact that rule 34(5) of the Income Tax Appellate Tribunal Rules 1963, which deals with pronouncement of orders, provides as follows:*
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> ***(5) The pronouncement may be in any of the following manners:—***

(a) The Bench may pronounce the order immediately upon the conclusion of the hearing.

(b) In case where the order is not pronounced immediately on the conclusion of the hearing, the Bench shall give a date for pronouncement.

(c) In a case where no date of pronouncement is given by the Bench, every endeavour shall be made by the Bench to pronounce the order within 60 days from the date on which the hearing of the case was concluded but, where it is not practicable so to do on the ground of exceptional and extraordinary circumstances of the case, the Bench shall fix a future day for pronouncement of the order, and such date shall not ordinarily (emphasis supplied by us now) be a day beyond a further period of 30 days and due notice of the day so fixed shall be given on the notice board.

8. Quite clearly, "ordinarily" the order on an appeal should be pronounced by the bench within no more than 90 days from the date of concluding the hearing. It is, however, important to note that the expression "ordinarily" has been used in the said rule itself. This rule was inserted as a result of directions of Hon'ble jurisdictional High Court in the case of Shivsagar Veg Restaurant v. ACIT [(2009) 317 ITR 433 (Bom)] wherein Their Lordships had, inter alia, directed that "We, therefore, direct the President of the Appellate Tribunal to frame and lay down the guidelines in the similar lines as are laid down by the Apex Court in the case of Anil Rai (supra) and to issue appropriate administrative directions to all the benches of the Tribunal in that behalf. We hope and trust that suitable guidelines shall be framed and issued by the President of the Appellate Tribunal within shortest reasonable time and followed strictly by all the Benches of the Tribunal. In the meanwhile (emphasis, by underlining, supplied by us now), all the revisional and appellate authorities under the Income-tax Act are directed to decide matters heard by them within a period of three months from the date case is closed for judgment". In the ruled so framed, as a result of these directions, the expression "ordinarily" has been inserted in the requirement to pronounce the order within a period of 90 days. The question then arises whether the passing of this order, beyond ninety days, was necessitated by any "extraordinary" circumstances.

9. Let us in this light revert to the prevailing situation in the country. On 24th March, 2020, Hon'ble Prime Minister of India took the bold step of imposing a nationwide lockdown, for 21 days, to prevent the spread of Covid 19 epidemic, and this lockdown was extended from time to time. As a matter of fact, even before this formal nationwide lockdown, the functioning of the Income Tax Appellate Tribunal at Mumbai was severely restricted on account of lockdown by the Maharashtra Government, and on account of strict enforcement of health advisories with a view of checking spread of Covid 19. The epidemic situation in Mumbai being grave, there was not much of a relaxation in subsequent lockdowns also. In any case, there was unprecedented disruption of judicial wok all over the country. As a matter of fact, it has been such an unprecedented situation, causing disruption in the functioning of judicial machinery, that Hon'ble Supreme Court of India,

in an unprecedented order in the history of India and vide order dated 6-5-2020 read with order dated 23.3.2020, extended the limitation to exclude not only this lockdown period but also a few more days prior to, and after, the lockdown by observing that "In case the limitation has expired after 15.03.2020 then the period from 15.03.2020 till the date on which the lockdown is lifted in the jurisdictional area where the dispute lies or where the cause of action arises shall be extended for a period of 15 days after the lifting of lockdown". Hon'ble Bombay High Court, in an order dated 15th April 2020, has, besides extending the validity of all interim orders, has also observed that, "It is also clarified that while calculating time for disposal of matters made time-bound by this Court, the period for which the order dated 26th March 2020 continues to operate shall be added and time shall stand extended accordingly", and also observed that "arrangement continued by an order dated 26th March 2020 till 30th April 2020 shall continue further till 15th June 2020". It has been an unprecedented situation not only in India but all over the world. Government of India has, vide notification dated 19th February 2020, taken the stand that, the coronavirus "should be considered a case of natural calamity and FMC (i.e. force majeure clause) maybe invoked, wherever considered appropriate, following the due procedure…". The term 'force majeure' has been defined in Black's Law Dictionary, as 'an event or effect that can be neither anticipated nor controlled' When such is the position, and it is officially so notified by the Government of India and the Covid-19 epidemic has been notified as a disaster under the National Disaster Management Act, 2005, and also in the light of the discussions above, the period during which lockdown was in force can be anything but an "ordinary" period.

10. In the light of the above discussions, we are of the considered view that rather than taking a pedantic view of the rule requiring pronouncement of orders within 90 days, disregarding the important fact that the entire country was in lockdown, we should compute the period of 90 days by excluding at least the period during which the lockdown was in force. We must factor ground realities in mind while interpreting the time limit for the pronouncement of the order. Law is not brooding omnipotence in the sky. It is a pragmatic tool of the social order. The tenets of law being enacted on the basis of pragmatism, and that is how the law is required to interpreted. The interpretation so assigned by us is not only in consonance with the letter and spirit of rule 34(5) but is also a pragmatic approach at a time when a disaster, notified under the Disaster Management Act 2005, is causing unprecedented disruption in the functioning of our justice delivery system. Undoubtedly, in the case of Otters Club v. DIT [(2017) 392 ITR 244 (Bom)], Hon'ble Bombay High Court did not approve an order being passed by the Tribunal beyond a period of 90 days, but then in the present situation Hon'ble Bombay High Court itself has, vide judgment dated 15th April 2020, held that directed "while calculating the time for disposal of matters made time-bound by this Court, the period for which the order dated 26th March 2020 continues to operate shall be added and time shall stand extended accordingly". The extraordinary steps taken suo motu by Hon'ble jurisdictional High Court and Hon'ble Supreme Court also indicate that this period of lockdown cannot be treated as an ordinary period during which the normal time limits are to remain in force. In our considered view, even without the words "ordinarily", in the light of the above analysis of the legal position, the period during which lockout was in force is to excluded for the purpose of time limits set out in rule 34(5) of the Appellate Tribunal Rules, 1963. Viewed thus, the exception, to 90-day time-limit for pronouncement of orders, inherent in rule 34(5)(c), with respect to the pronouncement of orders within ninety days, clearly comes into play in the present case. Of course, there is no, and there cannot be any, bar

on the discretion of the benches to refix the matters for clarifications because of considerable time lag between the point of time when the hearing is concluded and the point of time when the order thereon is being finalized, but then, in our considered view, no such exercise was required to be carried out on the facts of this case.

10. Viewed thus the order was passed within the time limit laid down under rule 34(5) of the Income Tax (Appellate Tribunal) Rules, 1962

11. In the result, the appeal is dismissed. Order pronounced under rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1962, by placing the details on the notice board.

Sd/- Sd/-

Justice P P Bhatt **Pramod Kumar**
(President) (Vice President)

Mumbai, dated the 27th day of May, 2019

Copies to: *(1) The appellant (2) The respondent*
(3) CIT (4) CIT(A)
(5) DR (6) Guard File

By order

Assistant Registrar
Income Tax Appellate Tribunal
Mumbai benches, Mumbai