

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“P” BENCH, MUMBAI**

**BEFORE SHRI PRAMOD KUMAR, VICE PRESIDENT &  
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

I.T.A. No. 610/Mum/2018  
(Assessment Year: 2008-09)

Lionbridge Technologies P.  
Ltd. 3<sup>rd</sup> Floor, Reliable Tech  
Park, Off Thane Belapur Rd,  
Airoli, Navi Mumbai  
Pin- 400708

Vs. Asst. CIT. 15(2)(1),  
Mumbai, R. No. 357, 3<sup>rd</sup> Floor,  
Aayakar Bhavan, M.K. Rd,  
Mumbai, Maharashtra  
Pin:400020

[PAN No. AAB CT3 380 Q]

(Appellant)

..

(Respondent)

**Appellant by :** Shri Mukesh Butani, Shreyash Shah  
AR

**Respondent by :** Shri Sanjay Singh, CIT D.R.

**Date of Hearing** 08.01.2020

**Date of Pronouncement** 27.05.2020

ORDER

**PER Ms. MADHUMITA ROY - JM:**

The appeal at the instance of the assessee is directed against the order dated 06.11.2017 passed by the Commissioner of Income Tax (Appeals) – 24, Mumbai arising out of the order dated 29.03.2016 passed by the ACIT-15(2)(1), Mumbai under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred as to ‘the Act’) for Assessment Year 2008-09.

2. The assessee mainly challenged the following grounds:-

*“1. On the facts and in the circumstances of the case and in law, the learned Commissioner of Income-tax (Appeals) (CIT(A)) erred in upholding the*

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*reassessment proceedings u/s. 147 of the Income-tax Act, 1961 ('Act') initiated by the learned Assessing Officer ('AO');*

2. *On the facts and in the circumstances of the case and in law, the learned CIT(A) erred in upholding the disallowance u/s. 40(a)(ia) of the Act made by the learned AO;*

3. *On the facts and in the circumstances of the case and in law, the learned CIT(A) erred in upholding the action of the learned AO in denying deduction u/s. 10A of the Act on the disallowance made u/s. 40(a)(ia) of the Act;*

*The Appellant prays that the order of the learned CIT(A) and the learned AO be quashed and consequential relief be granted."*

3. The brief facts leading to the case is this that the assessee company engaged in the business activities of designing, developing and exporting of computer software and software services, filed its return of income originally on 30.09.2008 declaring total income at Rs. 26,83,740/- for the A.Y. 2008-09 which was completed under section 143(3) r.w.s. 144C (13) of the Act on 21.11.2012 upon assessing income at Rs. 18,54,75,020/-. Subsequently the said assessment was reopened under section 147 by and under the issuance of notice under section 148 of the Act dated 18.03.2015 under the signature of the erstwhile DCIT-15(2)(1), Mumbai. In response to the notice under section 148 of the Act the assessee requested the Revenue to consider the original return of income filed for A.Y. 2008-09 and by and under a letter dated 21.04.2015 requested to provide the reasons for reopening for the said assessment. Upon receiving the reasons the assessee by and under a letter 18.11.2015 objected to such reopening which was disposed off on 29.01.2016. Ultimately the assessment was completed on 29.03.2016 upon determining the total income at Rs. 20,64,97,606/- as against the returned income at Rs. 26,83,740/- upon making disallowance under section 40(a)(ia) of the Act to the tune of Rs. 20,38,13,871/- which

was, in turn, confirmed by the First Appellate Authority. Hence, the instant appeal before us.

4. Heard the parties, we have also perused the relevant materials available on record.

The reason recorded for reopening of assessment under section 147 of the Act issued under the signature of the DCIT 15(2)(1), Mumbai as appearing at Page 112 of the Paper Book on record before us is as follows:-

“

**ANNEXURE**

**Reasons for Reopening of Assessment U/s. 148 of the I.T. Act, 1961**  
**M/s. Lionbridge Technologies Pvt. Ltd.**  
**A.Y. 2008-09**

*In this case the assessee filed the return of income on 30.09.2008 declaring total income at Rs. 26,83,735/-. Scrutiny assessment proceedings were completed on 21.11.2012 assessing total income at Rs. 18,54,75,020/-.*

*On perusal of the records further on, it is seen that disallowance u/s 40(a)(ia) of Income-tax Act, 1961 amounting to Rs.20,38,13,871/- was not, made on account of non deduction of tax at source u/s. 195 of I.T. Act, 1961 on payments made to foreign companies. It is noted that this fact was not brought to light earlier.*

*In view of the above facts, I have reasons to believe that an income amounting to Rs. 20,38,13,871/- has escaped assessment which needs to be assessed by reopening of the assessment proceedings of the assessee company for A.Y. 2008-09.*

*Notice u/s 148 of the Income Tax Act. 1961 is issued.*

Sd/-  
(Swapan Kumar Bepari)  
Dy. Commissioner of Income- Tax,  
15(2)(1),Mumbai.”

5. It is evident from the records that the re-assessment was made on the basis of the internal audit objection on 04.03.2015, much after the elapse of four years from the end of relevant A.Y. 2008-09 i.e. from 31.03.2009.

Moreso, a plain reading of the aforesaid reasons for re-opening of assessment under section 148 of the Income Tax Act, 1961 has not pointed out as to how the assessee failed to disclose fully and truly all material facts necessary for his assessment, for that assessment year particularly in view of the following “proviso” of Sec. 147 of the Act:

*“Provided that where an assessment under sub-section (3) of section 143 of this section has been made for the relevant assessment year, no actin shall be taken under this section after the expiry of four years from the end of the relevant assessment year, unless any income chargeable to tax has escaped assessment for usch assessment year by reason of the failure on the part of the assessee to make a return under section 139 or in response to a notice issued under sub-section (1) of section 142 or section 148 or to disclose fully and truly all material facts necessary for his assessment, for that assessment year.”*

Furthermore, as per the observation it was noted that the fact was not brought to light earlier is not correct since the same has only taken from the return. All the statutory obligation has already been fulfilled by the assessee by submitting all the relevant materials before the authority below. Therefore, there is no failure and/or lapse on the part of the assessee as visualized by proviso under section 147 of the Act. On this score alone the assessment is bad and thus liable to be set-aside.

6. In this regard, we rely upon the judgment passed by the Delhi High Court in the matter of Best Cybercity India Ltd. vs. ITO [2019] 414 ITR 385 (Del). The relevant portion whereof is as follows:

*“16. The requirement of the law in a case where the original assessment is under Section 143(3) of the Act and the re-opening of the assessment is beyond four years is well settled in a large number of cases, including CIT v. Kelvinator of India Ltd. (supra) and may be summarised thus:*

*(a) There must be tangible material that leads an AO to form reasons to believe that income chargeable to tax for the AY Year concerned has escaped assessment.*

*(b) The AO's reasons must not be based on a mere change of opinion. Sections 147/148 of the Act cannot be invoked to overcome an oversight, inadvertent error and/or mistake in the original assessment order.*

*(c) Where the original assessment is under Section 143(3) of the Act and is sought to be reopened beyond a period of four years from the end of the relevant AY, then in terms of the first proviso to Section 147 of the Act it must be additionally shown that the escapement of income was either on account of the Assessee's failure to file a return under Section 139, or in response to a notice under Sections 142(1) or 148 of the Act or failing to disclose fully and truly all material facts necessary for the assessment.*

*(d) The reasons for re-opening the assessment must themselves contain all of the above elements. In other words the factum of the existence of tangible material and the recording of the satisfaction of the AO about the failure by the Assessee to disclose fully and truly all material facts necessary for the assessment must find place in the reasons recorded for re-opening the assessment. The deficiency in this regard cannot be sought to be made up by a counter affidavit filed in the Court in response to a petition questioning the reopening of the assessment.*

**17.** *In Sabh Infrastructure (supra) after referring to the decisions in Oracle India (P.) Ltd. v. ACIT 2017 SCC online Del 9360 and BDR Builders & Developers (P.) Ltd. v. ACIT 2017 SCC Online Del 9425 this Court held:*

*"Thus, it is also now well settled that the reasons to believe have to be self explanatory. The reasons cannot be thereafter supported by any extraneous material. The order disposing of the objections cannot act as a substitute for the reasons to believe and neither can any counter affidavit filed before this court in writ proceedings."*

**18.** *As far as the present case is concerned, it is seen that the detailed questionnaire was first issued on 23rd October, 2012 by the AO during the course of the original assessment proceedings under Section 143 (3) of the Act. The AO had called for copies of all the bank accounts, the details of the sources of funds credited to the bank accounts and the application of the funds debited in such accounts. A reference was made to the search and seizure operations undertaken on 28th March, 2012 in which cash was found from plot No. H-8, Netaji Subhash Palace, New Delhi. On 30th October, 2012 the Petitioner gave a point-wise reply including the Auditors report and the balance sheets, profit and loss account etc. By a separate letter dated 6th November, 2012 the Petitioner give further clarifications on certain other points placed by the AO.*

**19.** *A further notice was issued on 27th November, 2012 by the AO which was specific to the amount received from PACL. Copy of the agreement entered into with PACL Limited for development of IT park under joint venture with the best group and "details of amount of Rs.40 crores received from the parties during the year, along with documentary evidence" was also called for. On 25th January, 2013 the Assessee provided the following explanation:*

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*'The Assessee Company has received Rs. 40 crore from M/s PACL during the year under reference as the Assessee Company was planning to undertake a joint venture with the said party for development of IT Park. The said amount is reflected in the schedule 2 of Balance Sheet already placed on record. However, the deal couldn't be materialized. Therefore the Assessee refunded the said amount to the said party in the financial year 2011-12. It is pertinent to mention hereby that the amount was received and refunded through Account No.910020022934722, Axis Bank. The bank statement for the financial year 2011-12, confirming that the amount was refunded, is enclosed herewith as per Annexure 5. The confirmation of PACL has already been submitted in "Reply to Point No, 3" above.'*

*20. The certificate issued by the PACL limited stating that there is a balance of Rs. 40 crores in the name of the Assessee and the subsequent certificate dated 4th January, 2013 that debit balance is zero as on 31st March, 2012 was also furnished. The complete statement of bank account of Axis bank reflecting the debits and credits in the account including money received from PACL and repaid to it were furnished. It is therefore plain that all details pertaining to the amount received from PACL was in fact furnished by the Assessee to the AO.*

*21. While, in the present case the assessment order does not itself discuss the details furnished by the Assessee, the fact remains that all the relevant materials were indeed disclosed by the Assessee before the AO."*

It is relevant to mention that such reopening has been initiated on the basis of internal Audit Objection being No. DCIT(SAP)-I(2)/Objection No. 18/2013-14 appearing at Page 103 of the Paper Book; objection was to this effect that disallowance under section 40(a) of the Act amounting to Rs. 20,38,13,871/- not made on account of non-deduction of tax at source under section 195 on payments reimbursement made to foreign companies. It further appears that the DCIT-15(1)(2) Mumbai, while replying to the said internal Audit Objection in the case of the assessee for the year under consideration on 04.03.2015 categorically mentioned that the nature of payment in dispute relates to reimbursement of expenditure to its associate concerns based in foreign companies. Since, it was merely reimbursement of expenses and not in the nature of interest, royalty or fee for technical services, no disallowance could be made on the ground that no TDS was

made. It was further clarified by the said DCIT that the obligation of TDS arises only in the case when the amount of interest or any other sum payable to non-resident is chargeable to tax under the Act. The said reply is also on record at Page 106 of the Paper Book filed before us. On the very next day i.e. on 05.03.2015 the said Revenue Officer being the DCIT-15(2)(1), Mumbai proceeded further with a request for approval for remedial action under section 147 of the Income Tax Act before the DCIT-15(2)(1), Mumbai only to safeguard the interest of the Revenue; more so, while requesting for such approval the said DCIT again put it on writing that the internal Audit Objection is not acceptable for the reason as already explained by him by and under his letter dated 04.02.2015 to the said Ld. PCIT. Finally the said DCIT on 18.03.2015 upon obtaining the necessary satisfaction of the Commissioner of Income Tax proceeded to re-assess the income for the A.Y. 2008-09 expressing his reasons to believe that assessee's income chargeable to tax for A.Y. 2008-09 has escaped assessment within the meaning of Sec. 147 of the Act. The assessee joined issue here. The assessee made an objection to such re-opening where it was categorically mentioned that the assessment for the concerned assessment year was completed by the order under section 143(3) r.w.s. 144C(13) of the Act on 21.11.2012 by the AO after detailed verification and upon examination of the details, documents, information, explanation and records of the assessee. In that view of the matter the notice under section 148 prima facie seems to be not valid in law since the same has been issued after 4 years from the end of relevant assessment year. By and under the reply dated 18.11.2015 the reopening was again objected on the premise that such reopening is not permissible under the law after 4 years at the end on

relevant assessment year particularly when the assessee has disclosed all the facts which were material and necessary for the assessment for the relevant assessment year 2008-09 before the AO. Neither the assessee comes within the purview of the exception provision embedded in the statute in failing to disclose fully and truly all the materials necessary for such original assessment. Certain case laws were also relied upon by the assessee in support of his challenges in the said reply dated 18.11.2015. Subsequently, the detailed break-up of the payment made to the foreign companies to the tune of Rs. 20,38,13,871/- was also provided to the Revenue by the assessee with explanation thereof. It is needless to mention that the objection raised by assessee against the re-assessment proceeding was disposed off by the concerned officer negating the contentions made by the assessee to this effect. The case of the assessee is this that no fresh material/information came to the light of the Revenue suggesting income escaping assessment, neither it is the case of the Revenue that the assessee has not disclosed fully the material facts available for the relevant assessment year before the AO. The argument of the Ld. AR, as we find from the record is also supported by the view already taken by the DCIT disclosed in its letter dated 04.03.2015 address to the DCIT-15(2)(1), Mumbai appearing at Page-106 of the Paper Book where he has categorically mentioned that the payments relate to reimbursement of expenditure to its associate concern based in foreign countries is merely reimbursement of expenses; neither in the nature of interest, royalty or fee for technical services; disallowance is not, thus, permissible on the ground that TDS was not made. The case of the assessee is further been strengthen by the contains of the letter dated 05.03.2015 issued under the signature of the said DCIT when he has conceded that even

though he has objected to such reopening on merit, only to safe-guard the interest of Revenue approval for remedial action under section 147 of the Act has been requested for. Therefore, it is evident on record that the internal audit objection has become the prime consideration to believe that an income amounting to Rs. 20,38,13,817/- has escaped assessment resulting into reopening of assessment proceeding of the assessee company for A.Y. 2008-09 and not the decision of the Ld. AO on merit. Thus, such believe, according to us, is nothing but a shame believe in the garb of audit objection raised by the Revenue which cannot be the basis for reopening of the assessment in the absence of any changed circumstances on the part of the assessee, particularly when the assessee truly and fully disclosed material facts necessary for the original assessment before the AO and only upon considering the entire aspect of the matters original assessment has been completed by the Ld. AO. As it appears that the Revenue has also failed to bring out such a case against the assessee. Neither this was the argument advanced by the Ld. DR before us.

7. We have further carefully considered the judgment passed by the Ld. Tribunal in ITA No. 743/Ahd/2013 for A.Y. 2005-06 where on a similar set of facts reassessment proceeding was initiated on the basis of an audit objection as a measure of abundant caution has been quashed. The relevant portion whereof is as follows:-

*“4. I find that it is not even in dispute that any fresh material or information came to the light suggesting that an income has escaped assessment. All the relevant material was before the AO at the stage of the original assessment itself. The only new input is an audit party objection which the Assessing Officer himself has not accepted. Once the AO contests the audit objection and continues to hold the belief as he had at the time of original assessment proceedings, but reopens the assessment proceedings as a measure of abundant caution nevertheless, it cannot be said that the Assessing Officer had any reasons to believe that an income has escapade assessment- a belief*

*which is a sine qua non for reopening the assessment. In view of these discussions, as also bearing in mind entirety of the case, I uphold the action of the CIT(A), in quashing the reassessment proceedings, and decline to interfere in the matter.”*

Taking into consideration the entire aspect of the matter, we have found cogent reasons as discussed above for not appreciating such reopening as an abundant caution by the Revenue only on the basis of an internal audit objection particularly when the same officer himself has objected such reopening on merit; consideration whereof has already been done by him in the original proceeding. We have further been enlightened by the ratio laid down by the Hon'ble Tribunal in the judgment narrated hereinabove in the same set of facts and relying upon the same we find no justification for approving the reassessment proceeding initiated by the Revenue. Hence, the same is found to be devoid of any merit and thus quashed.

8. In the result, the appeal is allowed.

9. Before parting we would like to make certain observation relating to the issue cropped up under present scenario of Covid-19 pandemic as to whether when the hearing of the matter was concluded on 08.01.2020 the order can be pronounced today i.e. on 19.05.2020. The issue has already been discussed by the Co-ordinate Bench in the case of DCIT vs. JSW Ltd. (ITA Nos. 6264 & 6103/Mum/2018) pronounced on 14.05.2020 in the light of which it is well within the time limit permitted under Rule 34(5) of the Appellate Tribunal Rules, 1963 in view of the following observations made therein:

“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 8<sup>th</sup> January 2020, this order thereon is being pronounced today on the day of 14<sup>th</sup> 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:

*(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 Vs 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 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 work 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 15days 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 19<sup>th</sup> February 2020, taken the stand that, the corona virus “should be considered a case of natural calamity and FMC (*i.e. force majeure clause*) may be 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 Vs 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 15<sup>th</sup> 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

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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. On the basis of the observation made in the aforesaid judgment we exclude the period of lockdown while computing the limitation provided under Rule 34(5) of the Income Tax (Appellate Tribunal) Rule 1963. Order is, thus, pronounced under Rule 34(4) of the said Rule by placing the details on the Notice Board.

11. In the result, assessee’s appeal is allowed.

<b>This Order pronounced in Open Court on</b>	<b>27/05/2020</b>
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Sd/-  
(PRAMOD KUMAR)  
VICE PRESIDENT

Sd/-  
(MADHUMITA ROY)  
JUDICIAL MEMBER

Mumbai; Dated 27/05/2020

TANMAY, Sr. PS

TRUE COPY

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent.
3. आयकरआयुक्त(अपील) / The CIT(A)-
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai