

**IN THE INCOME TAX APPELLATE TRIBUNAL "E", BENCH
MUMBAI**

**BEFORE SHRI C.N. PRASAD, JM
&
SHRI M.BALAGANESH, AM**

**ITA No.69/Mum/2019
(Assessment Year: 2008-09)**

JCIT (OSD) – 7(3) Mumbai	Vs.	M/s. Tirupati Constructions 214, Laxmi Plaza, Laxmi Industrial Estate New Link Road, Andheri (W) Mumbai – 400 053
PAN/GIR No.AAFFT0513J		
(Appellant)	..	(Respondent)

**C.O.No.23/Mum/2020
(Arising Out of ITA No.69/Mum/2019)
(Assessment Year: 2008-09)**

M/s. Tirupati Constructions 214, Laxmi Plaza, Laxmi Industrial Estate New Link Road, Andheri (W) Mumbai – 400 053	Vs.	JCIT (OSD) – 7(3) Mumbai
PAN/GIR No.AAFFT0513J		
(Appellant)	..	(Respondent)

Respondent by	Shri R. Manjunatha Swamy, CIT DR
Assessee by	Shri Rushabh Mehta, CA
Date of Hearing	16/03/2020
Date of Pronouncement	27/07/2020

आदेश / ORDER

PER M. BALAGANESH (A.M):

This appeal in ITA No.69/Mum/2019 and Cross Objection No.23/Mum/2020 for A.Y.2008-09 arise out of the order by the Id. Commissioner of Income Tax (Appeals)-49, Mumbai in appeal No. CIT(A)-49/IT-446/2016-17 dated 16/10/2018 (Id. CIT(A) in short) against the order of assessment passed u/s.143(3) r.w.s.147 of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 29/03/2016 by the Dy. Commissioner of Income Tax, Central Circle 7(3), Mumbai (hereinafter referred to as Id. AO).

2. We feel that it would be relevant to adjudicate cross objection preferred by the assessee as assessee had raised the grounds challenging the validity of reopening of the assessment by the Id. AO u/s.147 of the Act.

3. We have heard rival submissions and perused the materials available on record including the detailed paper book filed by the assessee running from pages 1-290. We find that assessee company is engaged in the business of real estate development. The assessee belongs to 'Lotus Group'. There was a search action u/s.132 of the Act conducted on the 'Lotus Group' on 09/10/2014, pursuant to which assessee's case was centralised. The assessee company had originally filed its return of income for the A.Y.2008-09 on 27/09/2008 declaring total losses of Rs.40,50,269/-. The original assessment was completed u/s.143(3) of the Act on 30/12/2010 determining total income at Rs.162,42,070/-. Later, this assessment was sought to be reopened by issuing of notice u/s.148 of the Act dated 26/03/2015 by the Id. AO. The reasons recorded by the Id. AO for reopening assessment are as under:-

“An intimation vide letter bearing no.DDIT(Inv)-Unit 3(1) and 3(2)/information/2014-15/dated 03.03.2015 has been received in this office from the Director of Income-tax (Inv)-Unit 3(1) & 3(2), Mumbai, wherein the information regarding bogus accommodation entries by Shri Praveen Kumar Jain was received. Praveen Kumar Jain is a leading entry provider of Mumbai. Shri Praveen Kumar Jain provides bogus accommodation entries through various benami concerns operated and managed by Shri Praveen Kumar Jain.

The Director General of Income-tax (Inv)-Unit 3(1) & 3(2), Mumbai has passed on the list of beneficiaries who has taken bogus accommodation entries. The data contains the details of bogus concern name and their PAN, beneficiary name and their PAN, amount of accommodation entry of bogus purchase, address of the beneficiary.

As per the information received the name of M/s. Tirupati Construction (PAN:AAFFT05413J) appeared as one of the beneficiaries on account of taking bogus accommodation entries amounting to Rs.13,50,00,000/- from M/s. Capetown mercantile P. Ltd., M/s. Fasttone Trading Co. Pvt. Ltd., M/s. JPK Trading, M/s. Oswal Trading P. Ltd., M/s. New Planet Trading Co. Ltd., in the FY2007-08 (AY 2008-09).

It is noticed that the M/s. Capetown Mercantile P. Ltd., M/s. Fasttone Trading Co. Pvt. Ltd. M/s. JPK Trading, M/s. Oswal Trading P. Ltd., M/s. New Planet Trading Co. Ltd. are companies operated by Shri Praveen Jain.

Therefore, I have reason to believe that income chargeable to tax amounting to Rs.13,50,00,000/- has escaped assessment for A.Y.2008-09 within the meaning of Section 147 of the Income Tax Act, 1961 and the assessment for A.Y.2008-09 needs to reopened by issue of notice u/s.148 of the Income Tax Act, 1961”

3.1. We find that the notice u/s.148 of the Act dated 26/03/2015 was issued in this case beyond the period of four years from the end of the relevant assessment year. Hence, the applicability of proviso to Section 147 of the Act would come into operation in the instant case. In the re-assessment, the Id. AO added the sum of Rs.13.50 Crores on account of unsecured loans received from 5 corporate borrowers as unexplained cash credit u/s.68 of the Act on the pretext that assessee had not proved the three necessary ingredients of Section 68 viz. identity of the creditors,

creditworthiness of the creditors and genuineness of transactions. We find that before the Id. CIT(A), the assessee had challenged the validity of reopening of assessment and also prayed for deletion of the aforesaid addition on merits. The Id. CIT(A) upheld the action of the Id. AO assuming jurisdiction u/s.147 of the Act but deleted the addition made in the sum of Rs.13.50 Crores on account of unsecured loans received from 5 corporate borrowers on merits.

3.2. Aggrieved, the revenue is in appeal before us on deletion of addition on merits and assessee has preferred the cross objections before us challenging the validity of the reopening of assessment.

3.3. From the perusal of the reasons recorded by the Id. AO as reproduced supra, we find that there is absolutely no mention about the failure of the assessee to fully and truly disclose the material facts before the Id. AO in the original assessment proceedings. We find that the original assessment was completed u/s.143(3) of the Act on 30/12/2010 wherein the Id. AO had sought to make enquiry of total unsecured loans of Rs.16,86,64,834/-. We find that the Id. AO had sought confirmation from all those loan creditors vide order sheet entry dated 08/07/2010 by making a specific mention as to why the same should not be taxed u/s.68 of the Act. In para 4 of the said assessment order dated 30/12/2010, the Id. AO had duly recorded the fact that confirmations were filed in 29 cases (29 non-corporate borrowers). The Id. AO had also mentioned that the confirmations carried lot of deficiencies like non-readability of the same, not bearing signatures, not mentioning PAN etc., We find that in para 4 of the said assessment order dated 30/12/2010, the Id. AO had observed that assessee had filed the set of returns of income etc., in respect of four corporate borrowers in respect of unsecured loans worth Rs.14.29 Crores. Further in para 5 of the said assessment order dated

30/12/2010, the Id. AO had mentioned that assessee had further filed confirmations from three parties. Further on 21/12/2010, assessee had filed confirmations from four corporate borrowers and from 23 non-corporate borrowers. The Id. AO in para 5 of the original assessment order dated 30/12/2010 had listed out 5 non-corporate borrowers names from whom unsecured loans to the tune of Rs.1,45,37,334/- were received by the assessee , by stating that confirmations were not filed from these parties. Since, sufficient time was given to the assessee for filing necessary documents, the Id. AO had proceeded to complete the assessment by adding the said sum of Rs.1,45,37,334/- as unexplained cash credit on account of unsecured loans. Further in para 7 of his assessment order dated 30/12/2010, the Id. AO listed out the deficiencies appeared in 14 confirmations received from non-corporate borrowers to the tune of Rs.57,65,000/- and since the said deficiencies were not sorted out by the assessee, he proceeded to add the sum of Rs.57,65,000/- as unexplained cash credit u/s.68 of the Act. In effect, we find that the Id. AO on verification of the entire documents relating to unsecured loans received from both corporate borrowers as well as non-corporate borrowers had finally decided to make addition of Rs.2,02,92,334/- as unexplained cash credit u/s.68 of the Act in the original assessment framed u/s 143(3) of the Act on 30/12/2010. Hence, it could be safely concluded and inferred that assessee had made full and true disclosure with regard to borrowings made by it from 5 corporate borrowers totalling to Rs.13.50 Crores which is included in the confirmations filed for Rs.14.29 Crores as stated supra and as such there cannot be any failure on the part of the assessee within the meaning of proviso to section 147 of the Act. Hence, there cannot be any allegation that assessee had not made full and true disclosure of the fact of availing borrowings from 5 corporate entities mentioned in the reasons recorded totalling to Rs.13.50 Crores. Hence, we hold that there is absolutely no failure on the part of

the assessee to make full and true disclosure of all the material facts with regard to unsecured loans before the Id. AO to the extent of borrowings of Rs.13.50 Crores. Hence, we hold that proviso to Section 147 of the Act would squarely come into operation. We find that the Hon'ble Jurisdictional High Court in the case of Hindustan Lever Ltd., vs. R B Wadkar reported in 268 ITR 339 (Bom) had held as under:-

“12. The petitioner submits that the disclosure of reasons would make it clear that no failure on the part of the petitioner to disclose fully and truly all material facts necessary for its assessment for that assessment year has been alleged as such the notice is hit by the proviso to [Section 147](#) and the same being beyond the period of four years from the end of the assessment year is unsustainable in law much less the same is without jurisdiction. We find that the submission made is well sustainable. It is not in dispute that the proviso to [Section 147](#) of the Act is applicable to the facts of this case and the notice is without jurisdiction. The same view is taken by us while deciding connected Writ Petition No. 1505 of 2003 ([2004] 268 ITR 332 (Bom)). Thus, for, the reasons stated in our judgment dated February 25, 2004, delivered in Writ Petition No. 1505 of 2003 ([2004] 268 ITR 332 (Bom)), we quash and set aside the notice dated September 23, 2002, issued under [Section 148](#) of the Act holding it to be without jurisdiction. Even otherwise, having examined the facts and the proceedings it is clear that the Revenue could not establish any lapse or failure on the part of the assessee-petitioner to disclose fully and truly all material necessary for the assessment of the petitioner for the assessment year in question.”

3.4. We also find that the Hon'ble Jurisdictional High Court in the case of Sound Casting Pvt. Ltd., vs. DCIT reported in 250 CTR 119 had held as under:-

“2A. The reopening of the assessment has admittedly taken place beyond a period of four years from the end of the relevant Assessment Year. There is no allegation in the reasons which have been disclosed to the assessee that there was any failure on his part to fully and truly disclose material facts necessary for assessment for that assessment year. Hence, we find merit in the contention that the jurisdictional condition for reopening the assessment beyond a period of four years has not been fulfilled. Even during the course of hearing, it has not been the submission of the Revenue that there was any suppression of material facts on the part of the Petitioner.

3. That apart, the reasons on the basis of which the assessment is sought to

be reopened are similar to those which came up for consideration recently before a Division Bench of this Court on March 14, 2012 in *Shriram Foundry Ltd. vs. Deputy Commissioner of Income Tax, Circle 2 & Ors.* (Writ Petition No.10957 of 2011). In that case, the reasons which were disclosed to the assessee were as follows :

"Please note, on verification of your records for the year under consideration, melting loss claimed by you was found on higher side as compared to the rulings in that respect of the Hon'ble Income-Tax Appellate Tribunal, Pune Bench, Pune, in their judgment passed in ITA No.696/PN/2006 for A.Y.2001-02 in the case of *Saroj Castings Pvt.Ltd., Kolhapur*. Normal allowable melting loss was ruled out at 5.5%, whereas, in your case it was claimed at 7.24%. In view of this fact, it was concluded, to the extent the assessment framed on 31/10/2006 has escaped the assessment by allowing excess claim of loss within the provisions of Sec.147 of the Act."

In that case as well the reopening of the assessment was beyond four years. While allowing the Petition, this Court held as follows:-

"The original assessment was completed under Section 143(3). The assessment is sought to be reopened beyond a period of four years from the end of the relevant Assessment Year. The jurisdictional condition is that in such case before an assessment can be validly reopened, there must be a failure on the part of the assessee to state fully and truly all the material facts necessary for the assessment. There is no such allegation in the reasons which have been disclosed to the assessee. The Assessing Officer has purported to reopen the assessment only recording that according to him the melting loss of 7.24% which was claimed by the assessee is higher than what is found in a similar line of business. This *ex facie* would amount merely to a change of opinion. As regards the contention of the counsel appearing for the Revenue that there was no discussion in the original order of assessment under Section 143(3) on the aspect of melting loss, it is evident that when the claim of the assessee was accepted during the course of the assessment proceedings, the Assessing Officer, as is normal in such cases, had not adverted to the melting loss claimed by the assessee or the reasonableness thereof. The claim of the assessee was nonetheless accepted by the Assessing Officer in the course of the order of assessment under Section 143(3). The order which has been passed by the Assessing Officer while disposing of the objections of the assessee would in fact indicate that it was on a verification of the records of the assessee for the year under consideration that the Assessing Officer came to the conclusion that the melting loss was found to be on a higher side. The decision of the Tribunal in the case of *Saroj Castings*, which has been adverted to in the order of the Assessing Officer dated 9 December 2011, was rendered on 30 May 2008."

"The Assessing Officer could not have reopened the assessment on the basis of this subsequent decision of the Tribunal unless the jurisdictional

requirements in the proviso to Section 147 were fulfilled. Moreover, the order of the Tribunal in Saroj Castings, a copy of which has been produced on record by the counsel for the assessee, does not indicate that any general principle of law was laid down in that case by the Tribunal. All that the Tribunal held there was that the Commissioner (Appeals) had properly worked out the reasonable wastage percentage as 5.5% as against 6.6% shown by the assessee in that case. As a matter of fact, the order of the Tribunal would also indicate that it was only the Revenue which was in appeal against the determination made by the Commissioner (Appeals) which was not challenged by the assessee. Hence, looked at from every perspective, it is evident that the Assessing Officer has transgressed the limits on his jurisdiction for seeking to reopen an assessment beyond a period of four years from the end of the relevant assessment year. Counsel appearing on behalf of the assessee has drawn the attention of the Court to the fact that on 21 December 2011, this Court while issuing notice to the respondents had passed an ad-interim order in terms of prayer clause (c) restraining the respondents from acting on the impugned notice or proceeding further by way of re-assessment for A.Y. 2004-05. A communication was addressed to the Assessing Officer on 27 December 2011 drawing the attention of the officer to the order passed by this Court. The Assessing Officer passed an order of assessment on 30 December 2011 since the period of limitation was to expire. The assessee has filed an application dated 10 February 2012 before the Assessing Officer. Since the reopening of the assessment under Section 148 is not valid, the consequential assessment order dated 30 December 2011 would have to be quashed and set aside." The present case stands on the same foundation

4. It would appear that the Assessing Officer passed an order of assessment on 30 December 2011 since the assessment was becoming time-barred on 31 December 2011 which was a Saturday. Though the website of the High Court disclosed that the earlier Petition had been disposed of as on 23 December 2011, it appears that the certified copy of the order was not made available until Saturday. Be that as it may, since the basis of the reopening of the assessment under Section 148 beyond a period of four years cannot be sustained, the consequential order of assessment would also have to be set aside.

5. Accordingly, we allow the Petition by setting aside the notice dated 7 March 2011 and the order of assessment dated 30 December 2011. Rule is made absolute in the aforesaid terms. There shall be no order as to costs."

3.5. We find that the law is now very well settled that the reasons recorded by the Id. AO should speak for itself and there cannot be any addition or alteration to the said reasons and the understanding of the Id. AO at the time of recording reasons cannot be supplemented /

strengthened by the subsequent investigations carried out by the department or by subsequent materials that were made available to the department. What is relevant at the time of recording the reasons by the Id. AO is that he should have fresh tangible material without any change of opinion, to enable him to have a live link to form a belief that income of the assessee had escaped assessment and if the reopening is made beyond a period of four years from the end of the relevant assessment year then, it is the incumbent duty on the part of the Id. AO to duly record the fact in the reasons recorded itself that there was a clear failure on the part of the assessee to make full and true disclosure on the facts that are necessary and material for the purpose of assessment before the Id. AO in the original assessment proceedings. In the instant case, that statutory condition has not been complied with by the Id. AO. Hence we deem it fit to quash the entire re-assessment proceedings as *void ab initio*. We hold that the assumption of jurisdiction in the instant case by reopening the case by the Id. AO is not sustainable in law. Accordingly, the cross objection preferred by the assessee in this regard are allowed.

3.6. Since, re-assessment framed by the Id. AO is quashed, the adjudication of the various arguments made by the Counsels from both the sides on merits of case in the appeal of the revenue becomes academic. Hence, we refrain to give our opinion on the same.

4. It is pertinent to mention here that this order is pronounced after a period of 90 days from the date of conclusion of the hearing. In this regard, we place reliance on the decision of co-ordinate bench of this Tribunal in the case of JSW Ltd in ITA Nos. 6264 & 6103/Mum/2018 dated 14.5.2020, wherein this issue has been addressed in detail allowing time to pronounce the order beyond 90 days from the date of conclusion of hearing by excluding the days for which the lockdown announced by

the Government was in force. The relevant observations of this tribunal in the said binding precedent are as under:-

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:

(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 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 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 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 be 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 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 lockdown was in force is to be 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 refer 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.*

11. To sum up, the appeal of the assessee is allowed, and appeal of the Assessing Officer is dismissed. Order pronounced under rule 34(4) of the Income Tax

(Appellate Tribunal) Rules, 1962, by placing the details on the notice board.

4.1. Respectfully following the aforesaid judicial precedent, we proceed to pronounce this order beyond a period of 90 days from the date of conclusion of hearing.

5. In the result, appeal of the revenue is dismissed and cross objection of the assessee is allowed.

Order pronounced as per Rule 34(5) of ITAT Rules and by placing the pronouncement list in the notice board on 27/07/2020.

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Mumbai; Dated
KARUNA, *sr.ps*

27/07/2020

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mum
6. Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar)
ITAT, Mumbai