आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर

IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCH VC 'B', JAIPUR

श्री विजय पाल रॉव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष

BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 1013/JP/2019

निर्धारण वर्ष/Block Assessment Years : 1988-89 to1997-98.

| | | |
|---|---|---|
| M/s. Moolchand Kumawat & Sons, C/o M/s. B.M. Vyas & Company, Chartered Accountants, Royal Talkies Building, Diggi Street, Beawar. | बनाम Vs. | The Income Tax Officer, Ward 1, Beawar. |
| स्थायी लेखा सं./जीआईआर सं./PAN No. AACFM 9129 L | | |
| अपीलार्थी/Appellant | | प्रत्यर्थी/Respondent |

निर्धारिती की ओर से/ Assessee by : Written submission

राजस्व की ओर से/ Revenue by: Ms Chanchal Meena (Addl.CIT)

सुनवाई की तारीख/ Date of Hearing : 26.06.2020.

घोषणा की तारीख/ Date of Pronouncement : 30/07/2020.

आदेश/ ORDER

PER VIJAY PAL RAO, JM :

This appeal by the assessee is directed against the order dated 13.05.2019 of ld. CIT (A), Ajmer for the assessment year 1998-99. The assessee has raised the following grounds :-

" 1. On the facts and circumstances of the case the lower authority was not justified in law in not directing the authorities to refund the excess amount paid with interest.

2. On the facts and circumstances of the case the learned CIT (Appeals) was not justified in law in appreciating the act of lower

authority in retaining the amount of tax without valid return amounts to unjust enrichment at the cost of the appellant.

3. The appellant craves to add, amend, alter, delete or modify the grounds of appeal before or at the time of hearing."

The hearing of the appeal is concluded through Video Conference due to prevailing condition of COVID 19 pandemic.

2. None has appeared on behalf of the assessee when the appeal is called for hearing. However, the ld. A/R of the assessee has filed a letter dated 22nd January, 2020 which was received by email on 24th June, 2020 wherein it is pleaded that the paper book and written submissions filed by the assessee may kindly be considered while disposing off the appeal. Accordingly, we have heard the ld. D/R and carefully perused the written submissions filed by the assessee. The controversy in the present appeal is regarding the denial of refund of tax paid by the assessee while filing the return of income under section 158BC of the IT Act on 24th December, 1998. In the quantum proceedings, the Hon'ble High Court has quashed the proceedings initiated under section 158BC on the ground that the notice issued under section 158BC by the AO was invalid as the time limit granted under the said notice was less than statutory period provided under the said provision. Thus the assessee filed an application under section 154 of the Act seeking refund of the tax paid on the income declared by the assessee in the return of income filed under section 158BC of the Act. The AO while passing the order under section 154 of the Act has held that the due refund in pursuant

to the order of the Hon'ble Jurisdictional High Court has already been issued to the assessee and since the assessee has filed its return voluntarily declaring income under section 158BC for the block period in question and paid due tax thereon, the same is not refundable even if the proceedings under section 158BC were quashed by the Hon'ble High Court. The assessee challenged the action of the AO before the ld. CIT (A) but could not succeed.

3. Now in the written argument, the assessee has submitted that the Hon'ble Rajasthan High Court in appeal No. 2/2008 dated 21/03/2017 has held that *"we are of the opinion, fifteen days means clear fifteen days which is the requirement under law. In that view of the matter, we are of the view that the notice which was issued by the authority asking the assessee to file the return within fifteen days is not in accordance with the provisions of the Income tax Act and therefore it is invalid."* In pursuance of this order assessee is claiming refund of tax and interest paid on return filed in response to notice under section 158BC of the I. T. Act, 1961. Section 240 and the proviso (b) are reproduced below for ready reference:

> **Section 240 -** Where, as a result of any order passed in appeal or other proceeding under this Act, refund of any amount becomes due to the assessee, the Assessing officer shall, except as otherwise provided in this Act, refund the amount to the assessee without his having to make any claim in that behalf.
>
> Provided that where, by the order aforesaid, -

> (a) On assessment is set-aside or cancelled and an order of fresh assessment is directed to be made, the refund, if any, shall became due only on the making of such fresh assessment;
>
> (b) the assessment is annulled, the refund shall became due only of the amount, if any, of the tax paid in excess of the tax chargeable on the total income returned by the assessee.

The plain reading of the said provision makes it clear that in cases where the assessment is annulled, the assessee is entitled to the refund only of the amount, if any, of the tax paid in excess of the tax chargeable on the total income returned by the assessee. In the present case assessment was not annulled but return itself is declared to be in valid by the Hon'ble High Court, therefore, such return does not exist i.e. it is void ab-initio and non est in the eye of law which has no legal sanctity. Proviso (b) to section 240 of the Act, it is axiomatic that the 'return' completed in the said section has to be a valid return, and an illegal/ invalid return has no sanctity in the eye of law and would have no application.

3.1. The assessee further submitted that no tax shall be levied or collected except with authority of law, as enjoined by Article 265 of the constitution of India. If the return is declared to be invalid, such return does not exist i.e. it is void ab initio and non est in the eye of law which has no legal sanctity. If that is so, then the invalid return has to be ignored and have to be examined whether refund to be payable by the department under the proviso (b) to

section 240 of the Act. For whatever reasons, if the authorities were barred from framing the assessment/not amenable to self assessment, then department is precluded from with-holding the tax and interest paid by the assessee. Even assuming, the assessee has admitted certain taxes in an invalid return, such admitted tax cannot be retained by the department unless it is supported by law. In the absence of any such provisions, withholding of the taxes admitted in an invalid return, amounts to tax collected without authority of law, offending article 265 of the constitution. If the tax and interest amount offered by the assessee is based on an invalid return, and if that return itself is non-est in the eye of law, then there is no basis for the authorities to with-held the said tax collected and the only course open to the authorities is to refund the said amount.

3.2. The declaration of income furnished by assessee under the return filed under section 158 BC of the Act is declared to be invalid. In such circumstances, the provisions of self assessment under section 140-A of the Act, are not attracted. If the assessing officer is barred from framing a fresh assessment based on any invalid return, non est in the eye of law, though is chargeable under section 4 of the Act. The Department retaining that amount of tax paid on the basis of an invalid return without there being any self assessment / assessment made by the authorities under the Act, would violate articles 265 of the Constitution of India. In view of the same, the assessing

officer was required to refund the further amount of Rs. 525484/- along with interest under section 244 A of the Act paid by the assessee as per return filed for block period under proviso (b) to section 240 of the Act. In support of the above contention, the assessee relied on the judgment of Hon'ble Karnataka High Court in case of K. Nagesh Vs. Assistant Commissioner of Income Tax reported in (2015) 376 ITR 473 (Kar.) wherein it is held that "If the return itself is declared to be invalid by the authorities as well as by the Tribunal, such return does not exist i.e., it is void ab initio and non-est in the eye of law which has no legal sanctity". The assessee further relied on the following judgments, which have been duly discussed by Hon'ble Karnataka High Court in above referred case:-

1. Commissioner of Income tax Vs. Shelly Products and Another (2003) 261 ITR 367 (SC)
2. Nirmala L. Mehta Vs. Bala Subramaniam, CIT and others (2004) 269 ITR 1 (Bombay)
3. S. R. Koshti Vs. Commissioner of Income Tax (2005) 276 ITR 165 (Gujarat)
4. Saraya Sugar Mills Ltd. Vs. Income Tax Officer and others (1997) 226 ITR 475 (Allahabad)
5. Ajit Jain Vs. Union of India and others (2000) 242 ITR 302 (Delhi)
6. CIT & Dy. CIT (Inv.) Vs. N. R. Sudhir ITA No. 202/2009 Dt. 17/11/2014 (Karnataka)

The assessee has submitted that if after passing of an assessment under chapter XIV-B the assessee challenges the entire proceedings on the ground that the

proceedings initiated are without jurisdiction and the assessment order passed is unsustainable and up holding such contention, the assessment order is set-aside, then there is no liability on the part of the assessee to pay any tax in pursuance of such order. The return filed in pursuance to the notice issued under section 158 BC cannot be equated with the return filed under section 139(1) or 139(5) of the Act. The return filed under section 139(1) or 139(5) are voluntary in nature whereas the return filed under section 158 BC of the Act is in pursuance of the search and seizure where he is compelled to file a return in the prescribed form. Chapter XIV-B is a complete code in respect of assessments of 'Undisclosed income'. Section 158BA (2) is the charging section in respect of the undisclosed income. Section 2 (45) defines 'total income' to mean the amount of income referred to in section 5 computed in the manner laid down in the Act. Total income does not include the undisclosed income. When the undisclosed income is not included in the total income and the assessment order passed setting aside the tax levied on undisclosed income, section 240(b) is not attracted at all. The effect of setting aside the assessment order passed under chapter XIV-B is that there is no liability to pay tax insofar as the assessee is concerned. If any tax is collected in pursuance of such order, the entire tax becomes liable to be refunded.

4. On the other hand, the ld. D/R has submitted that the legal proposition as relied upon by the assessee is not applicable in the case of the assessee because the declaration of income in the return is voluntary though the return was filed in response to notice under section 158BC of the Act. The return filed by the assessee was valid return and, therefore, the tax paid declared in the return of income is not refundable as per the provisions of section 240 of the IT Act. The ld. D/R has relied upon the decision of Hon'ble Delhi High Court in case of Shakti Bhog Foods Ltd. vs. DCIT, 388 ITR 280 (Delhi) as well as the decision of Hon'ble Supreme Court in case of CIT vs. Micro Nova Pharmaceutical (P) Ltd., 43 taxmann.com 379 (SC).

5. We have considered the rival submissions as well as the relevant material on record. The main contention of the assessee is that once the assessment is quashed by the Hon'ble High Court, the tax paid by the assessee on the income declared in the return of income filed in response to notice under section 158 BC also becomes refundable. It is the contention of the assessee that once the notice issued under section 158BC itself is quashed by the Hon'ble High Court, then the return filed by the assessee in response to the said notice is also not a valid return and to be ignored. Therefore, the tax paid by the assessee at the time of filing of the return is refundable. In support of its contention, the assessee has relied upon the decision of Hon'ble Karnataka High Court in case of K. Nagesh vs. ACIT, 376 ITR 473 (Kar.). We note that in the said case the questions before the Hon'ble Karnataka High Court were as under :-

1. Whether the Tribunal was justified in law in not directing the authorities t6o refund the excess amount paid with interest on the facts and circumstances of the case ?

2. Whether the Tribunal was justified in law in appreciating the act of revenue in retaining the amount of tax without valid return amounts to unjust enrichment at the cost of the appellant, on the facts and circumstances of the case ?

3. Whether the Tribunal was correct in law in holding that the appellant is not eligible for any refund of the tax paid, when all authorities held that the revised return filed was void abinitio and non-est in the eye of law on the facts and circumstances of the case ?

In the said case the undisputed facts on which the High Court has directed the refund of tax paid by the assessee were that the AO treated the return of income filed by the assessee as invalid and non-est while passing the assessment order, subsequently the assessment was quashed by the Tribunal for want of jurisdiction. In those facts when the return itself is not valid, then the High Court has held that the tax paid by the assessee in pursuant to the return of income which is considered by the AO as invalid is also refundable when the assessment itself was quashed for want of jurisdiction. In the case in hand, there is no dispute that the return filed by the assessee under section 158BC was a valid return and even the said return was filed after the expiry of more than 15 days from the date of notice issued under section 158 of the Act. There was a search and seizure operation in case of the assessee on 20th January, 1998. Subsequently the AO issued a notice under section 158BC of the Act on 3rd December, 1998 and in response to the said notice the assessee filed its return of income on 24th

December, 1998 declaring income of Rs. 10,78,961/-. Therefore, the assessee filed the return of income after 20 days from the date of notice issued under section 158BC of the Act. Though the notice under section 158BC was quashed by the High Court on the ground that the AO has not provided minimum 15 days to the assessee to file the return of income, however, the return of income filed by the assessee after 20 days from the date of notice issued under section 158BC is a valid return and even not treated by the AO as invalid. The block assessment was completed by the AO based on the return of income filed by the assessee. There is no dispute that the return was filed in response to notice under section 158BC. However, the income declared by the assessee in the said return is a voluntary declaration of the assessee and the assessee cannot deny the said voluntary declaration of the income except any mistake apparent on record. Therefore, the decision relied upon by the assessee of Hon'ble Karnataka High Court is not applicable in the facts of the case of the assessee where the return of income filed in response to notice under section 158BC is a valid return. The Hon'ble Delhi High Court in case of Shakti Bhog Foods Ltd. vs. DCIT (supra) has discussed this issue in detail and held in para 9 to 11 as under :-

> "**9.** In *Shelly Products* (*supra*), discussing a full bench judgment of the Gujarat High Court, the Supreme Court observed that an assessee upon filing return under section 139 and payment of tax under section 140A by self- assessment, claiming allowance of the advance tax in the tax payable according to him admits the liability that has arisen under the Act to pay the tax on the total income as is computed by the assessee and duly quantified in the return. The court rejected the assessees' contention that upon invalidation of the return, such admitted liability should be refunded, as a "startling contention".

The Supreme Court upheld the view that liability to pay tax arises because of Section 4 (1) which does not depend on an assessment order, but upon the rate or rates applicable for a given assessment year. The liability to pay tax arises on the total income on the publication of rates; such tax is to be computed by the assessee in accordance with the provisions of the Act. By the process of self-assessment, the assessee is required to pay tax on the basis of his return and such tax is treated as assessed tax. Therefore, until it is disturbed by any further regular assessment, it remains as tax levied and collected in accordance with law. The Gujarat Full Bench had ruled:

> "We are, therefore, of the view that, on failure of a regular assessment being made within the time prescribed or in the event of annulment of the assessment order pursuant to which any further demand is required to be made under section 156, no consequence of refund of the entire tax collected according to the total income shown in the returns filed by the assessee can ensue and such tax which is collected on the basis of the return filed by the assessee remains a valid and legal recovery in accordance with the provisions of the said Act and there is no question of any violation of Article 265 of the Constitution of India in respect of the tax so recovered on the basis of the total income shown by the assessee in his return."

**10.** The Gujarat High Court had also said that Section 240 as it stood prior to the addition of the proviso, the entire amount of tax properly chargeable under the Act was required to be refunded; therefore, the provision contained in clause (b) of the proviso to section 240 clarified what was always implicit, namely, was to refund the amount which exceeded the tax which was properly chargeable under the Act. The Supreme Court observed as follows:

> "In the cases in hand the question is only with regard to the refund of tax paid by way of advance tax or self-assessment tax which was paid by the assessees themselves admitting their liability to pay such tax. The asseessees do not contend that the tax of which refund is claimed was not chargeable or payable, but claim refund on the sole ground of the failure of the authorities to pass an order of assessment.

Having considered the authorities on the subject, we find ourselves in agreement with the view of the Gujarat High Court in Saurashtra Cement and Chemical Industries Ltd. (supra). The question that falls for our consideration in these appeals is whether on the failure or inability of the authorities to frame a regular assessment after the earlier assessment is set aside or nullified, the tax deposited by an assessee by way of advance tax or self assessment tax, or tax deducted at source is liable to be refunded to the assessee, since its retention by the revenue would result in breach of Article 265 of the Constitution which prohibits the levy or collection of any tax except by authority of law. The revenue does not dispute the position that if an assessment is framed, which is later nullified in appeal or revision or other proceedings, any amount paid by way of

income tax pursuant to the order of assessment, over and above the advance tax and self- assessment tax is undoubtedly refundable under Section 240 of the Act. The only dispute is with regard to the refund of the advance tax and self-assessment tax which is paid by the assessee on his own assessment of his liability and is based on the return of income filed by him. According to the revenue, the tax so paid represents the admitted liability of the assessee, and failure or inability to frame another assessment after the earlier assessment is set aside or nullified in appropriate proceedings, does not entitle the assessee to claim refund because to this extent the assessee has admitted his liability to pay tax in accordance with law. The tax liability is computed on the basis of the relevant Finance Act laying down the rate or rates at which the tax is payable and provides for other matters relevant to the computation of tax. Thus the tax is required to be paid in advance by the assessee, even before assessment is made, and he himself is required to compute his liability having regard to the rates and exemptions applicable. Thus, both the levy and collection of tax is in accordance with law.

We find considerable force in the submission of the revenue and it must be upheld. We have earlier noticed the scheme of the Act. Section 4 of the Act creates the charge and provides inter alia for payment of tax in advance or deduction of tax at source. The Act provides for the manner in which advance tax is to be paid and penalises any assessee who makes a default or delays payment thereof. Similarly the deduction of tax at source is also provided for in the Act and failure to comply with the provisions attracts the penal provisions against the person responsible for making the payment. It is, therefore, quite apparent that the Act itself provides for payment of tax in this manner by the assessee. The Act also enjoins upon the assessee the duty to file a return of income disclosing his true income. On the basis of the income so disclosed, the assessee is required to make a self-assessment and to compute the tax payable on such income and to pay the same in the manner provided by the Act. Thus the filing of return and the payment of tax thereon computed at the prescribed rates amounts to an admission of tax liability which the assessee admits to have incurred in accordance with the provisions of the Finance Act and the Income Tax Act. Both the quantum of tax payable and its mode of recovery are authorized by law. The liability to pay income tax chargeable under section 4 (1) of the Act thus, does not depend on the assessment being made. As soon as the Finance Act prescribes the rate or rates for any assessment year, the liability to pay the tax arises. The assessee is himself required to compute his total income and pay the income tax thereon which involves a process of self-assessment. Since all this is done under authority of law, there is no scope for contending that Article 265 is violated.

What then is the effect of the failure to make an order of assessment after the earlier assessment made is set aside or nullified in appropriate proceedings? If the assessing authority cannot make a fresh assessment in accordance with the provisions of the Act it amounts to deemed acceptance of the return of income furnished by the assessee. In such a case the assessing authority is denuded of its authority to verify the correctness and completeness of the return, which authority it has while framing a regular assessment. It must accept the return as furnished and shall not in any event raise a

demand for payment of further taxes. Accepting the income as disclosed in the return of income furnished by the assessee, it must refund to the assessee any tax paid in excess of the liability incurred by him on the basis of income disclosed. Even if the tax paid is found to be less than that payable, no further demand can be made for recovery of the balance amount since a fresh assessment is barred. In other words, the tax paid by the assessee must be accepted as it is, and in the event of the tax paid being in excess of the tax liability duly computed on the basis of return furnished and the rates applicable, the excess shall be refunded to the assessee, since its retention may offend Article 265 of the Constitution.

We cannot lose sight of the fact that the failure or inability of the revenue to frame a fresh assessment should not place the assessee in a more disadvantageous position than in what he would have been if a fresh assessment was made. In a case where an assessee chooses to deposit by way of abundant caution advance tax or self-assessment tax which is in excess of his liability on the basis of return furnished or there is any arithmetical error or inaccuracy, it is open to him to claim refund of the excess tax paid in the course of assessment proceeding. He can certainly make such a claim also before the concerned authority calculating the refund. Similarly, if he has by mistake or inadvertence or on account of ignorance, included in his income any amount which is exempted from payment of income-tax, or is not income within the contemplation of law, he may likewise bring this to the notice of the assessing authority, which if satisfied, may grant him relief and refund the tax paid in excess, if any. Such matters can be brought to the notice of the concerned authority in a case when refund is due and payable, and the authority concerned, on being satisfied, shall grant appropriate relief. In cases governed by section 240 of the Act, an obligation is cast upon the revenue to refund the amount to the assessee without his having to make any claim in that behalf. In appropriate cases therefore, it is open to the assessee to bring facts to the notice of the concerned authority on the basis of the return furnished, which may have a bearing on the quantum of the refund, such as those the assessee could have urged under Section 237 of the Act. The concerned authority, for the limited purpose of calculating the amount to be refunded under section 240 of the Act, may take all such facts into consideration and calculate the amount to be refunded. So viewed, an assessee will not be placed in a more disadvantages position than what he would have been, had an assessment been made in accordance with law."

**11.** This court is of opinion that the reliance on the Karnataka High Court ruling in *K. Nagesh* (*supra*) is inapt. That court, with respect, appears to have overlooked the salient aspect underscored by the Supreme Court, i.e., the levy of tax is under Section 4 (1); the rates may vary. Likewise, filing of return, self assessment tax, advance tax, etc. and provisions which flesh out the mechanisms under the Act for collection cannot be construed literally. Even Section 240 presupposes an order, leading to refund. Now, it is moot whether the nullification on ground of non-compliance due- not due to denial of liability - but other reasons, automatically leads to a situation contended by the assesseee. Facially, the contention is insubstantial, because Section 139, even while obliging the officer to a course of action, i.e., declaring the return invalid, also

> says significantly that "and the provisions of this Act shall apply as if the assessee had failed to furnish the return." Furthermore, as clarified by the Supreme Court, Section 240 itself is premised upon some authority of the revenue officials to decide whether the entire amount deposited, or part of it, or none at all, is to be refunded."

The Hon'ble Delhi High Court after considering the judgment of Hon'ble Karnataka High Court in case of K. Nagesh (supra) has held that the decision of Hon'ble Supreme Court in case of CIT vs. Shelly Products, 261 ITR 367 (SC) is applicable in the case where the assessee has paid the tax while filing the return of income though the notice and assessment proceedings itself are quashed subsequently. The refund under section 240 of the Act is only in respect of the amount which has resulted due to the addition made by the AO during the assessment. The Hon'ble Supreme Court in case of CIT vs. Micro Nova Pharmaceutical Pvt. Ltd. (supra) has again considered this issue and by following the earlier judgment in case of CIT vs. Shelly Products (supra) has decided in favour of the revenue. The question before the Hon'ble Supreme Court is reproduced in para 3 of the judgment as under :-

> " *Whether in the facts and circumstances of the present case and in law, the Hon'ble High Court was correct in holding that section 240 of the Act is not applicable to chapter XIV B of the Act and therefore, the taxes paid pursuant to the return filed in the block assessment is liable to be refunded by holding that the judgment of the Hon'ble Apex Court in CIT vs. Shelly Products (2003) 261 ITR 367 is not applicable to the block assessment proceedings, especially in view of Section 158BH of the Act?"*

Thus it is clear that the Hon'ble High Court in the said case was of the view that the judgment in case of CIT vs. Shelly Products (supra) is not applicable to the block assessment proceedings which was rejected by the Hon'ble Supreme Court and held in para 4 as under :-

> *"**4.** The notice issued vide orders dated 26.03.2012 was restricted to Question 'C' as quoted above. The Question 'C' that is raised by the Revenue is no more debatable in view of the decision of this Court in the case of CIT v. Shelly Products [2003] 261 ITR 367/129 Taxman 271 (SC). Accordingly, Question No. 'C' is answered in favour of the Revenue."*

Therefore, in case of block assessment where the initiation of proceedings are quashed, the judgment of the Hon'ble Supreme Court in case of Shelly Products (supra) is applicable and consequently the refund of tax is limited only to the extent of the tax liability due to the addition made by the AO and not the tax paid by the assessee on the income declared by it while filing the return in response to notice under section 158BC of the Act. Therefore, the declaration of income in the return filed by the assessee is a voluntary act and admitted by the assessee which cannot be retracted subsequently only because the initiation of proceedings under section 158 BC were quashed by the High Court due to technical defect in the notice issued under section 158BC. We have already noted that the return of income was filed by the assessee after 20 days of the notice issued under section 158 BC and, therefore, the mandatory period as provided under section 158BC was availed by the assessee in filing the return of income. Once

the return of income was a valid return and there was no bonafide or apparent mistake in the said return, then the tax paid on the income declared in the return is not refundable in view of clause (b) of proviso to section 240 of the IT Act. Accordingly, the appeal of the assessee has no merit.

6. In the result, appeal of the assessee is dismissed.

Order is pronounced in the open court on 30/07/2020.

| | |
|---|---|
| Sd/- | Sd/- |
| (विक्रम सिंह यादव) | (विजय पाल रॉव ) |
| (VIKRAM SINGH YADAV ) | (VIJAY PAL RAO) |
| लेखा सदस्य / Accountant Member | न्यायिक सदस्य / Judicial Member |

Jaipur

Dated:- 30/07/2020.

Das/

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- M/s. Moolchand Kumawat & Sons, Bijainagar.
2. The Respondent – The ITO Ward – 1, Beawar.
3. The CIT(A).
4. The CIT,
5. The DR, ITAT, Jaipur
6. Guard File (ITA No. 1013/JP/2019)

आदेशानुसार / By order,

सहायक पंजीकार / Assistant. Registrar