

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” Bench, Mumbai**

**Before Shri Shamim Yahya, Accountant Member
and Shri Ravish Sood, Judicial Member**

**ITA No.1585/Mum/2019
(Assessment Years: 2013-14)**

M/s Classic Developers
C/o. D.C. Bothra & Co. LLP
(CA) (formerly known as D.C. Bothra &
Co.) 297, Tardeo Road,
Wille Mansion, 1st Floor,
Opp. Bank of India, Nana
Chowk, Mumbai – 400007

ACIT-19(1)
2nd Floor, Matru Mandir,
Tardeo Mumbai - 400007

Vs.

PAN – AAFFC4972J

(Appellant)

(Respondent)

Appellant by: None
Respondent by: Shri Uodal Raj Singh, D.R
Date of Hearing: 07.10.2020
Date of Pronouncement: 09.10.2020

ORDER

PER RAVISH SOOD, JM

The present appeal filed by the assessee is directed against the order passed by the CIT(A)-6, Mumbai, dated 11.12.2018, which in turn arises from the order passed by the A.O under Sec. 271(1)(c) of the Income Tax Act, 1961 (for short 'Act'), dated 29.09.2016 for A.Y. 2013-14. The assessee has assailed the impugned order on the following grounds of appeal before us:

- “1. That on facts and circumstances of the case penalty imposed u/s. 271(1)(c) at Rs.4,48,050/- by Id. A.O and confirmed by Id. C.I.T.(Appeals) is bad in law and void-ab-initio therefore same be quashed on the following stated grounds:-
- (i) Appellant was never communicated either of twin exact charge envisaged in section 271(1)(c) for which impugned penalty has been imposed; and
 - (ii) In the assessment order directing to initiate the penalty proceeding and also in the impugned penalty order the alleged penalty has been imposed giving the finding that appellant has committed both the twin default which is against the provisions of law being both charges specified in section 271(1)(c) carries different meaning and operate in different sphere and

- (iii) Penalty show cause notice was issued in standard computer generated form without striking out inapplicable words and provisions and
 - (iv) Ld. AO. never made known to appellant about invoking of the Explanation 1B of section 271(1)(c) before the levy of impugned penalty.
2. That without prejudice to appeal ground no.1, the Id. C.I.T.(Appeals) has erred in confirming the penalty imposed u/s. 271(l)(c) at Rs.4,48,050/- without properly appreciating the facts of the case and law, therefore same may be deleted.”

2. Briefly stated the assessee firm which is engaged in the business of a builder and a developer had e-filed its return of income for A.Y 2013-14 on 01.10.2013, declaring its total income at Rs.1,47,59,000/-. The return of income was initially processed as such under Sec. 143(1) of the Act. Subsequently, the case of the assessee was selected for scrutiny assessment under Sec. 143(2) of the Act.

3. During the course of the assessment proceedings it was observed by the A.O that the assessee during the year under consideration was developing a project at plot bearing CTS No. 115 and 115/A, Village; Vile Parle, Taluka: Andheri, Andheri (East), Mumbai. It was noticed by the A.O that survey proceedings were conducted on the assessee firm u/s 133A of the Act on 13.03.2014. In the course of the survey proceedings a note book marked as Page No. 1-23 was impounded. On a perusal of the records, it was gathered by the A.O that Page No. 1-23 of the aforesaid note book referred to certain expenses, which as initially claimed by the assessee in his statement recorded in the course of the survey proceedings were stated to be the expenses which were incurred for repair and renovation of an ancestral house. However, the assessee in the course of the assessment proceedings submitted before the A.O that the aforesaid notings pertained to the expenses which were incurred on the civil and interior work carried out in the Unit Nos. 1001, 1002, 1003 and 1101 through a contractor cum material supplier viz. Shri. Devichand in a project “Classic Pentagon”, as under:

F.Y.	Assessment year	Expenses	Payments made
2011-12	2012-13	16,92,633/-	18,00,000
2012-13	2013-14	14,30,662/-	14,50,000
2013-14	2014-15	5,10,637/-	4,00,000
Total		36,33,932/-	36,50,000

As observed by the A.O, the assessee firm in order buy peace of mind and to avoid protracted and endless litigation had inter alia offered an additional income of Rs.14,50,000/- for the year in question, with an understanding that penalty and prosecution provisions of the Income Tax Act, 1961 would not be invoked. In the backdrop of the aforesaid facts, the A.O made an addition of Rs.14,50,000/- to the returned income of the assessee firm and assessed its total income at Rs.1,62,09,000/-, vide his order passed under Sec. 143(3)(ii), dated nil. The A.O while culminating the assessment also initiated penalty proceedings under Sec. 271(1)(c) for concealment and furnishing inaccurate particulars of income.

4. After culmination of the assessment proceedings the A.O called upon the assessee to show cause as to why penalty under Sec. 271(1)(c) may not be imposed as regards the undisclosed expenses of Rs.14,50,000/- which were admittedly incurred by it during the year under consideration. In reply, the assessee tried to impress upon the A.O that no penalty under Sec .271(1)(c) was liable to be imposed in its hands. However, the A.O not finding favour with the submissions of the assessee imposed penalty under Sec. 271(1)(c) of Rs. 4,48,050/- for concealing the particulars of income and for furnishing inaccurate particulars, vide his order dated 29.09.2016.

5. Aggrieved, the assessee assailed the order passed by the A.O under Sec. 271(1)(c), dated 29.09.2016 in appeal before the CIT(A). Apart from assailing the levy of penalty on merits, the assessee also challenged the validity of the same, on the ground, that the fact as to whether the penalty proceedings were initiated for concealment of income or for furnishing of inaccurate particulars was neither discernible from the assessment order nor from the penalty notice issued by the A.O. It was pointed out by the assessee that the 'show cause' notice u/s 274 r.w.s 271, dated 31.03.2016 (hereinafter referred to as "SCN") was issued by the A.O in the standard printed form i.e without striking off the inapplicable default. It was further stated by the assessee that even in the assessment order the A.O had initiated penalty proceedings under Sec. 271(1)(c) for "concealment and furnishing inaccurate particulars of income". In the backdrop of the aforesaid facts, it was the claim of the assessee that penalty proceedings under Sec. 271(1)(c) could have been initiated and thereafter imposed by the A.O as regards the solitary addition of Rs. 14.5 lac either for concealment of income or for furnishing inaccurate particulars of income. As such, it was the claim of the assessee that in the absence of the exact allegation/charge for which penal action had been initiated had kept the assessee guessing as to for which default the impugned penalty was sought to be imposed on it. In order to fortify its claim that the A.O was obligated to clearly put the assessee to notice as regards the default for which it was called upon to show cause as to why penalty may not be imposed on it, reliance was placed by the assessee on the order of the ITAT Bench 'E', Mumbai, in the case of Samson Perincherry Vs. ACIT-Central Circle 18 & 19 [ITA No. 4625 to 4630/Mum/2013, dated 11.10.2013]. The assessee had further relied on the judgment of the Hon'ble High Court of Bombay in the case of CIT-11, Mumbai, Vs. Shri Samson Perincherry [ITA No. 1154 of 2014, dated 05.01.2017](Bom)], wherein, the aforesaid order of the Tribunal was upheld by the Hon'ble High Court and the appeal filed by the revenue was dismissed. However, the CIT(A) was not persuaded to subscribe to the aforesaid claim of the assessee. It was observed by the CIT(A), that the A.O had initiated penalty for concealment of income and by concealing the income to the extent of concealment, the assessee had furnished inaccurate

particulars of income. As regards the reliance placed by the assessee on the judgment of the Hon'ble High Court of Bombay in the case of Shri Samson Perincherry (supra), the CIT(A) was of the view that the facts involved in the said case were that penalty was initiated for one limb of the provisions of Sec.271(1)(c), while for the penalty was levied for the other limb as contemplated in the said statutory provision. Observing, that as the A.O had initiated penalty in the case of the assessee before him for concealment of income and furnishing inaccurate particulars of income, and, had used the same phrase while imposing the said penalty, the CIT(A) was of the view that the judicial pronouncements relied upon by the assessee were clearly distinguishable on facts. Accordingly, in the backdrop of his aforesaid deliberations the CIT(A) rejected the assessee's claim that the A.O had wrongly assumed jurisdiction and imposed penalty under Sec. 271(1)(c) without validly putting it to notice as regards the nature of default for which the impugned penalty proceedings were initiated against it. Insofar the merits of the case were concerned, the CIT(A) was of the view that the claim of the assessee that as the addition made in its case was based on an 'agreed' basis in order to avoid protracted and endless litigation with an intent to buy peace of mind, thus, no penalty could have validly been imposed under Sec. 271(1)(c), did not merit acceptance. In order to fortify his aforesaid view the CIT(A) relied on the judgment of the Hon'ble Supreme Court in the case of MAK Data Pvt. Ltd. Vs. CIT (2013) 38 taxmann.com 448 (SC). Observing, that in case the assessee would not have been subjected to a survey action under Sec. 133A of the Act, the CIT(A) held a conviction that the undisclosed income of Rs.14.5 lac which had surfaced on the basis of incriminating evidence impounded in the course of the said proceedings would have escaped from being taxed. Accordingly, in the backdrop of his aforesaid deliberations the CIT(A) not finding any infirmity in the penalty imposed by the A.O under Sec. 271(1)(c) of the Act, therein upheld his order and dismissed the appeal.

6. The assessee being aggrieved with the order of the CIT(A) has carried the matter in appeal before us. We find that the assessee despite having been put to a notice as regards the hearing of the appeal had failed to put up an appearance before us. Accordingly, not being left with any other alternative, we thus, proceed with the hearing of the appeal under Rule 24 of the Appellate Tribunal Rules,1963 and therein dispose off the same after hearing the respondent revenue and perusing the orders of the lower authorities.

7. The Id. Departmental Representative (for short 'D.R') relied on the orders of the lower authorities. It was submitted by the Id. D.R that the CIT(A) had rightly upheld the penalty imposed by the A.O under Sec. 271(1)(c) of the Act.

8. We have heard the Id. D.R, perused the orders of the lower authorities and the material available on record. As the assessee has assailed the validity of the jurisdiction assumed by the A.O for imposing penalty under Sec. 271(1)(c) of the Act, we shall, therefore, first deal with the said objection of the assessee. As is discernible from the orders of the lower authorities, the A.O while culminating the assessment proceedings had initiated the penalty proceedings under Sec. 271(1)(c) for "concealment and furnishing inaccurate particulars of income". However, on a perusal of the 'SCN', dated 31.03.2016 issued under Sec. 274 r.w.s 271, we find that the A.O had called upon the assessee to show cause as to why penalty may not be imposed upon it for having concealed the particulars of its income OR furnishing inaccurate particulars of such income. For the sake of clarity the 'SCN', dated 31.03.2016 issued by the A.O is reproduced, as under:

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आयकर अधिनियम, 1961 की धारा 271(1)(c) के अन्तर्गत जारी की गई सूचना
NOTICE UNDER SECTION 271(1)(C) WITH SECTION 271 OF THE INCOME TAX ACT, 1961

To,
M/S CLASSIC DEVELOPERS
209, 2ND FLR KONARK SHRAM
156, JAVJI DADDAJI ROAD,
TARDEO MUMBAI-400034

आयकर कार्यालय/Office of the
Office of the
ACIT - 19(1),
Matru Mandir, Room
No.203, Tardeo Road,
Mumbai - 400 007.
तारीख/Dated : 31.03.2016
PAN: AAFFC4972J
PEN/ 84 /Pg. No. 160
2015-16


NOTICE U/S 271(1)(C)

चूंकि निर्धारण वर्ष के संबंध में मेरे यहां होने वाली कार्यवाही के दौरान मुझे पता चलता है कि आपने -
Whereas in the course of proceedings before me for the assessment Year 2013-14 it appears to me that You -
*बिना उचित कारण के यह आय विवरणी नहीं दी है जो आपको भारतीय आयकर अधिनियम, 1922 की 22(1), 22(2) या 34 के अधीन दी गई सूचना के अनुसार दैनिक ठीक या जो आपको धारा 139(1) के अधीन या आयकर अधिनियम, 1961 को धारा

139(2)/148 के अधीन दी गई सूचनाओं से ता अनुसार दाखिल करनी ठीक अथवा उचित कारण के बिना आपने दिए गए समय के अन्दर और उस धारा 139(1) या इस प्रकार की सूचना द्वारा अपेक्षित नीति से विवरणी नहीं दी है।
* Have without reasonable cause failed to furnish me return of income which you were required to furnish by a notice given under Section 139 (2)/148 of the Income Tax Act, 1961 No. dated or have without reasonable cause failed to furnish it within the time allowed and the manner required by the said Section 139(1) or by such notice.
*बिना उचित कारण के आपने भारतीय आयकर अधिनियम, 1922 की धारा 22(4)/23(2) या आयकर अधिनियम, 1961 की धारा 142(1)/143(2) के अधीन दी गई सूचना से ता का अनुपालन नहीं किया है।
* Have without reasonable cause failed to comply with a notice under Section 22(4) / 23(2) of the Indian Income-tax Act, 1922 under Section 142(1) / 143(2) of the Income-Tax Act, 1961, No. dated
*अपनी आय के ब्यौरे छिपा लिए हैं या इस प्रकार की आय के ब्यौरे गलत दिए हैं।
* have Concealed the particulars of your income or Furnished inaccurate particulars of such income.
आपको एतद्वारा सूचित किया जाता है कि ता को धारा 271(1)(c) अ.म.पू.म. में आप मेरे कार्यालय में उपस्थित हो और कारण बताए कि आयकर अधिनियम, 1961 की धारा 271 के अधीन आप पर दण्ड लगाने का आदेश क्यों न दिया जाए। यदि आप स्वयं उपस्थित होकर या अधिकृत प्रतिनिधि द्वारा सुनवाई के लिए दिए गए अवसर का लाभ नहीं उठाना चाहते तो उस तारीख को या उससे पूर्व लिखकर इसका कारण बताएं, जिस पर धारा 271 के अधीन कोई ऐसा आदेश देने में पूर्व विचार किया जाएगा।

You are hereby requested to appear before me on * and Show cause why an order imposing a penalty on you should not be made under Section 271 of the Income-tax Act, 1961. If you do not wish to avail yourself of this opportunity of being heard in person or through authorized representative, you may show cause in writing on or before the said date which will be considered before any such order is made under Section 271(1)(c)
*Within 7 days from the date of receipt of this notice.

(सेल)
Seal



Ramnath P. Murkunde
(निर्धारण अधिकारी)
(Assessing Officer) (मुंबई)
(RAMNATH. P. MURKUNDE)
सहायक आयकर अधिकारी-19(1), मुंबई
Asst. Commissioner of Income Tax - 19(1), Mumbai

Admittedly, the A.O while culminating the assessment had initiated the penalty proceedings under Sec. 271(1)(c) for “concealment and furnishing inaccurate particulars of income”, and thereafter, had imposed the penalty vide his order dated 20.09.2016 using the same phrase. As noticed by us hereinabove, the CIT(A) observing that the A.O had initiated the penalty proceedings for “concealment of income and furnishing inaccurate particulars of income”, had thereafter, imposed the same by using the same phrase, thus, found no infirmity in levy of such penalty by the A.O.

9. We have given a thoughtful consideration and are unable to persuade ourselves to subscribe to the view taken by the CIT(A). As observed by us hereinabove, it is a matter of fact borne from the records that the A.O had in the aforesaid ‘SCN’ dated 31.03.2016 failed to point out the default for which penalty was sought to be imposed by him on the assessee firm. As observed by us hereinabove, the A.O in the ‘SCN’, dated 31.03.2016 had called upon the assessee to show cause as to why penalty u/s 271(1)(c) may not be imposed on it for having concealed particulars of its income or furnishing inaccurate particulars of such income. In our considered view, as both of the two defaults envisaged in Sec. 271(1)(c) i.e ‘concealment of income’ and ‘furnishing of inaccurate particulars of income’ are separate and distinct defaults which operate in their independent and exclusive fields, it was, thus, obligatory on the part of the A.O to have clearly put the assessee to notice as regards the default for which it was called upon to explain as to why penalty under Sec. 271(1)(c) may not be imposed. As observed by us hereinabove, a perusal of the ‘Show cause’ notice issued in the present case by the A.O under Sec. 274 r.w. Sec. 271(1)(c), dated 31.03.2016 clearly reveals that there was no application of mind on the part of the A.O while issuing the same. On a perusal of the records, we find, that the assessee in unequivocal terms had vide its letter dated 21.09.2016 filed with the A.O, clearly stated that the default for which the impugned penalty was sought to be imposed was neither discernible from the assessment order nor from the penalty notice issued u/s 274 r.w.s 271(1)(c) of the Act. Relevant extract of the aforesaid letter is reproduced as under:-

“Further, to our submission made in the above sated reply, we would also like to invite your attention that it is not discernible either from the assessment order passed or from the penalty notice issued u/s. 274 r.w.s 271(1)(c) as to whether the above referred penalty proceeding has been initiated for concealment of income or furnishing of inaccurate particulars of income since in the assessment order allegation made is on both the counts of 271(1)(c), whereas in the printed standard notice issued u/s. 274 r.w.s. 271(1)(c) there is no striking or deletion of inapplicable words by your Id. Predecessor. In the said circumstances assessee firm being not in knowledge of exact charge of penalty initiation hence is unable to rebut the allegation of penalty proceeding in definite terms as to whether above referred penalty proceedings initiated is for concealment of income or furnishing of inaccurate particulars of income, rendering the penalty proceeding initiated under reference as void ab initio and wholly unsustainable in law.”

We are of a strong conviction that the very purpose of affording a reasonable opportunity of being heard to the assessee as per the mandate of Sec. 274(1) would not only be frustrated but would be rendered redundant if an assessee is not conveyed in clear terms the specific default for which penalty under the said statutory provision was sought to be imposed on it. In our considered view the indispensable requirement on the part of the A.O to put the assessee to notice as regards the specific charge contemplated under the aforesaid statutory provision viz. 'concealment of income' or 'furnishing of inaccurate particulars of income' is not merely an idle formality but is a statutory obligation cast upon him, which we find had not been discharged in the present case as per the mandate of law.

10. We would now test the validity of the aforesaid 'Show Cause' notice and the jurisdiction emerging therefrom in the backdrop of the judicial pronouncements on the issue under consideration. Admittedly, the A.O is vested with the powers to levy penalty under Sec. 271(1)(c) of the Act, if, in the course of the proceedings he is satisfied that the assessee had either 'concealed his income' or 'furnished inaccurate particulars of his income'. In our considered view as penalty proceedings are in the nature of quasi criminal proceedings, therefore, the assessee as a matter of a statutory right is supposed to know the exact charge for which he is being called upon to explain that as to why the same may not be imposed on it. The non specifying of the charge in the 'Show cause' notice not only reflects the non-application of mind by the A.O, but in fact, defeats the very purpose of giving a reasonable opportunity of being heard to the assessee as envisaged under Sec. 274(1) of the I.T Act. We find that the fine distinction between the said two defaults contemplated in Sec. 271(1)(c) viz. 'concealment of income' and 'furnishing of inaccurate particulars of income' had been appreciated at length by the **Hon'ble Supreme Court** in its judgments passed in the case of **Dilip & Shroff Vs. Jt. CIT (2007) 210 CTR (SC) 228** and **T. Ashok Pai Vs. CIT (2007) 292 ITR 11 (SC)**. The Hon'ble Apex Court in its aforesaid judgments had observed that the two expressions, viz. 'concealment of particulars of income' and 'furnishing of inaccurate particulars of income' have different connotation. The Hon'ble Apex Court being of the view that the non-striking off the irrelevant limb in the notice clearly reveals a non-application of mind by the A.O had observed as under:-

"83. It is of some significance that in the standard proforma used by the Assessing Officer in issuing a notice despite the fact that the same postulates that inappropriate words and paragraphs were to be deleted, but the same had not been done. Thus, the Assessing Officer himself was not sure as to whether he had proceeded on the basis that the assessee had concealed his income or he has furnished inaccurate particulars. Even before us, the learned Additional Solicitor General while placing reliance on the order of assessment laid emphasis that he had dealt with both the situations.

84. The impugned order, therefore, suffers from non-application of mind. It was also bound to comply with the principles of natural justice [See *Malabar Industrial Co. Ltd. Vs. CIT (2000) 2 SCC 718*]."

We are of the considered view that now when as per the settled position of law the two defaults viz. 'concealment of income' and 'furnishing of inaccurate particulars of income' are separate and distinct defaults, therefore, in case the A.O seeks to proceed against the assessee for either of the said defaults, then, it would be incumbent on him to clearly specify his said intention in the 'Show cause' notice, which we find he had failed to do in the case before us. The aforesaid failure on the part of the assessee cannot be characterised as merely a technical default, for the reason, that the same had clearly divested the assessee of his statutory right of an opportunity of being heard and defend its case. Apart from that, as the two defaults viz. 'concealment of income' and 'furnishing of inaccurate particulars of income' as contemplated in Sec.271(1)(c) are separate and distinct defaults which operate in their exclusive and independent fields, we, therefore, are unable to subscribe to the view taken by the CIT(A) that the A.O had validly imposed penalty for "concealment of income and furnishing inaccurate particulars of income" in respect of the aforesaid solitary addition of Rs.14.50 lacs made in the hands of the assessee. Be that as it may, the fact that the A.O vide his 'SCN', dated 31.03.2016 had failed to put the assessee to notice as regards the default for which it was called upon to explain as to why penalty u/s 271(1)(c) may not be imposed on it, in our considered view, would suffice to divest the A.O from valid assumption of jurisdiction for imposing penalty under the said statutory provision. Our aforesaid view is fortified by the judgment of the **Hon'ble High Court of Karnataka** in the case of **CIT Vs. SSA's Emerald Meadows (73 taxmann.com 241)(Kar)**, wherein following its earlier order in the case of **CIT Vs. Manjunatha Cotton and Ginning Factory (2013) 359 ITR 565 (Kar)** the High Court had held that where the notice issued by the A.O under Sec. 274 r.w Sec. 271(1)(c) does not specify the limb of Sec. 271(1)(c) for which the penalty proceedings had been initiated, i.e. whether for 'concealment of particulars of income' or 'furnishing of inaccurate particulars', the same has to be held as bad in law. The 'Special Leave Petition' (for short 'SLP') filed by the revenue against the aforesaid order of the Hon'ble High Court of Karnataka had been dismissed by the **Hon'ble Supreme Court** in **CIT Vs. SSA's Emerald Meadows (2016) 73 taxmann.com 248 (SC)**. Apart from that, we find that a similar view had been taken by the **Hon'ble High Court of Bombay** in the case of **CIT Vs. Samson Perinchery (ITA No. 1154 of 2014; Dt. 05.01.2017)(Bom)**. Further, we find, that the issue that an indispensable obligation is cast upon the A.O to clearly put the assessee to notice of the charge under the aforesaid statutory provision i.e Sec. 271(1)(c), had been deliberated upon by a coordinate bench of the Tribunal, i.e. ITAT "C" Bench, Mumbai in the case of **M/s Orbit Enterprises Vs. ITO-15(2)(2), Mumbai (ITA No. 1596 & 1597/Mum/2014, dated 01.09.2017)**. The Tribunal in the aforementioned case had after considering various judicial pronouncements, had concluded, that the failure to specify the charge in the 'Show cause'

notice clearly reflects the non-application of mind by the A.O, and would resultantly render the order passed by him under Sec. 271(1)(c) in the backdrop of the said serious infirmity as invalid and *void ab initio*.

11. In the backdrop of our aforesaid deliberations, we are of the considered view that the failure on the part of the A.O to clearly put the assessee to notice as regards the default for which penalty under Sec. 271(1)(c) was sought to be imposed on it in the 'SCN', dated 31.03.2016, had left the assessee guessing of the default for which it was being proceeded against. Apart from that, as the two defaults viz. 'concealment of income' and 'furnishing of inaccurate particulars of income' as contemplated in Sec.271(1)(c) are separate and distinct defaults which operate in their exclusive and independent fields, we, therefore, are unable to subscribe to the view taken by the CIT(A) that the A.O had validly imposed penalty for "concealment of income and furnishing inaccurate particulars of income" in respect of the solitary addition of Rs.14.50 lacs made in the hands of the assessee. We thus in the backdrop of our aforesaid observations not being able to persuade ourselves to subscribe to the imposition of penalty by the A.O, therefore, set aside the order of the CIT(A) who had upheld the same. The penalty of Rs.4,48,350/- imposed by the A.O under Sec.271(1)(c) is quashed in terms of our aforesaid observations.

12. As the penalty imposed on the assessee firm under Sec. 271(1)(c) of the Act had been quashed by us in terms of our aforesaid observations, we thus, refrain from adverting to and adjudicating the merits of the case.

13. The appeal of the assessee is allowed in terms of our aforesaid observations.

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

Sd/-
SHAMIM YAHYA
(ACCOUNTANT MEMBER)

Sd/-
RAVISH SOOD
(JUDICIAL MEMBER)

Mumbai, Date: 09.10.2020
R. Kumar

Copy of the Order forwarded to :

1. Assessee
2. Respondent
3. The concerned CIT(A)
4. The concerned CIT
5. DR "G" Bench, ITAT, Mumbai
6. Guard File

BY ORDER,

Dy./Asst. Registrar
ITAT, Mumbai