आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद ।

IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD

(***Convened through Virtual Court***)

BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
& SHRI MAHAVIR PRASAD, JUDICIAL MEMBER

आयकर अपील सं./I.T.A. No. 2414/Ahd/2018

(**निर्धारण वर्ष /** Assessment Year : 2013-14)

Shri Tyrone Patrick Lemos 28, Gyanodaya Housing Society, Fatehgunj, Vadodara - 390002	**बनाम**/ Vs.	**The Income Tax Officer** Ward 2(1)(2), Aayakar Bhavan, Race Course, Vadodara - 390007
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAPPL0277M		
(अपीलार्थी /**Appellant**)	..	(प्रत्यर्थी / **Respondent**)

अपीलार्थी ओर से /**Appellant by :**	Shri Ketan H. Shah, A.R.
प्रत्यर्थी की ओर से / **Respondent by :**	Shri Dileep Kumar, Sr. D.R.

सुनवाई की तारीख / **Date of Hearing**	21/09/2020
घोषणा की तारीख /**Date of Pronouncement**	20/11/2020

आदेश/O R D E R

PER PRADIP KUMAR KEDIA - AM:

The captioned appeal has been filed at the instance of the Assessee against the order of the Commissioner of Income Tax (Appeals)-2, Vadodara ('CIT(A)' in short), dated 27.09.2018 arising in the assessment order dated 06.12.2016 passed by the Assessing Officer (AO) under s. 143(3) r.w.s. 147 of the Income Tax Act, 1961 (the Act) concerning AY 2013-14.

2. As per the grounds of appeal, the assessee herein has challenged the action of the CIT(A) in confirming the addition of Rs.1,80,60,000/- as deemed dividend having regard to the provisions of Section 2(22)(e) of the Act.

3. The assessee has also raised additional grounds of appeal which reads as under:

> *"1. That, the lower authority has erred on facts as well as law in not appreciating the facts that, the provision of 2(22)(e) is applicable in a case to a person who is "holding not less that 10% of voting power", in our case the AO has simply made addition on the ground that the assessee is having 40% share holding and therefore, the condition mentioned in the section is not fulfilled and therefore, on merits, the addition is required to be deleted.*
>
> *2. That, the lower authority has erred on facts as well as law in not appreciating the facts that, even as per the balance sheet of the company for FY 2012-13, there is no such advance appeared to the assessee and therefore, the provision of sec. 2(22)(e) is not applicable and therefore, the addition is liable to be deleted."*

4. The prayer for admission of additional grounds noted above which are not set forth in memorandum of appeal are being admitted for adjudication in terms of Rule 11 of Income Tax (Appellate Tribunal) Rules, 1963 owing to the fact that objections raised are primarily legal in nature towards applicability of the provisions of Section 2(22)(e) of the Act in the facts of the case and for such objections, the relevant facts are stated to be emanating from records.

5. When the matter was called for hearing, the learned AR for the assessee broadly voiced objections both legal as well as on merits to assail the additions of Rs.1,80,60,000/- made by the AO by resorting to Section 2(22)(e) of the Act.

6. As regards legal objection on lack of jurisdiction to assess alleged deemed income under s.2(22)(e) of the Act in a current

proceedings under s.147 of the Act, the learned AR adverted to the reassessment order and submitted that the case of the assessee was reopened by issuance of notice under s.147 of the Act on the basis of certain information available with the AO as spelt out in the reasons assigned which purportedly gave rise to the alleged belief that chargeable income of the assessee has escaped assessment. A notice under s.148 of the Act was consequently issued dated 29.01.2016 for which the reasons recorded under s.148(2) of the Act is reproduced hereunder for immediate reference:

> *"On verification of the ITS details, it is noticed that the assessee has purchased immovable property worth Rs.1,72,00,000/- on 16.08.2012. Further the assessee is in contract receipt of Rs.47,539/-. However, the assessee has not filed return of income for the A.Y. 2013-14 reflecting this income. Hence income ofRs.1,72,47,539/- has escaped assessment. This escapement is because of the failure on the part of the assessee to disclose fully and truly all material facts related to his income.*
>
> *2. Considering the above facts, I have reason to believe that the income of Rs.1,72,47,539/- has escaped assessment for the A.Y. 2013-14 within the meaning of Section 147 of the I.T. Act. I am, therefore, satisfied that this is a fit case for issuance of notice u/s 148 of the Act."*

6.1 Making reference to the reasons recorded (supra) by AO under s.148(2) of the Act to invoke jurisdiction under s.147 of the Act, the learned AR submitted that it is self-evident that what operated in the mind of the AO for alleged escapement of income is that the assessee has purchased immovable property worth Rs.1,72,00,000/- and has also earned contract receipts worth Rs.47,539/- but however has not filed return of income (ROI) for AY 2013-14 reflecting the aforesaid income. It was thus alleged for initiating action under s.147/s.148 of the Act is that income of Rs.1,72,47,539/- has escaped assessment. It was pointed out that contract receipt below threshold limit cannot be regarded as chargeable income per se. The only issue thus is taxability of income equivalent to purchase price of property. In the context, the learned AR pointed out that in response to the notice under s.148 of the Act, the assessee has filed

a return of income on 28.04.2016 declaring total income of Rs.2,58,110/-. The assessment was thereafter completed under s.143(3) of the Act r.w.s. 147 of the Act vide order dated 06.12.2016. With reference to the aforesaid assessment order, it was pointed out on behalf of the assessee that although the allegation was on account of escapement equivalent to purchase of immovable property worth Rs.1,72,00,000/- (assessable under s.69 of the Act) and contract receipt of Rs.47,539/- (assessable under s.28 of the Act), no additions have been made on both counts in terms of recorded reasons. The AO has, in the instant case, traversed beyond the scope of the reasons recorded and invoked deeming provisions of Section 2(22)(e) of the Act without finding any escapement on either counts allegedly escaped as per the reasons recorded. The learned AR thus submitted that the AO has thus assessed an altogether different genre of income of fictional nature without making any addition towards income which allegedly escaped assessment as noted in the reasons recorded. Such action of the AO in expanding the scope of assessment of income under s.147 of the Act without making any adjustments in the returned income for the reasons for which the action under s.147 of the Act was taken is wholly unsustainable in law. The legal proposition was cited that where for the ground on which action under s.147/s.148 of the Act was initiated were not acted upon, no additions could be made by the AO on other grounds which did not form part of the reasons recorded for the purposes of reassessment. It was thus submitted that the issue is beyond the pale of controversy anymore. The learned AR of the assessee relied upon the decision of the Hon'ble Gujarat High Court *CIT v. Mohmed Juned Dadani (2014) 355 ITR 172 (Guj).*

6.2 The learned AR next submitted that the approval in the instant case for initiating action under s.147 of the Act was obtained from the

competent authority i.e. Joint Commissioner of Income Tax (JCIT) on 25.01.2016 vide a consolidated order involving nine cases which *inter alia* included the name of the assessee. It was contended that the approval was combinedly given mechanically in a summary manner for nine cases which clearly shows non-application of mind *qua* the case of the assessee *per se*. It was submitted that in the absence of any application of mind, the approval granted by the Joint Commissioner of Income Tax under s.151 of the Act is yet again not sustainable in law and thus rendered the action under s.147 of the Act as a sequel to such *non*-est approval under s.151 of the Act, as bad in law.

6.3 Adverting to the applicability of the provisions of Section 2(22)(e) of the Act in the context of the facts of the case, the learned AR adverted to the provisions of Section 2(22)(e) of the Act and submitted that, contextually, provisions of Section 2(22)(e) of the Act will come into motion only where the payment is made by the lender company by way of advance or loan to the shareholder having 'holding not less than 10% of the voting power' for the purposes of present situation without going into other tenets of the provisions. It was contended that mere holding of shares beyond the threshold is not enough unless such shareholding also brings 'voting power' beyond the threshold limit. It was contended that the AO has not brought any material on record to establish that the assessee herein holds voting power of 10% or more *per se* in the lender company. On the point when inquired by the bench, however, it was admitted on behalf of the assessee that the assessee holds equity shares to the extent of 40% of shares in the lender company. Hence, while dealing with the other objections separately, we do not see any merit in the aforesaid objection raised by way of additional ground. The primary onus lay upon the

assessee to establish that the assessee does not hold the voting power beyond the stipulated threshold limit in the same proportion as equity shares for which burden was sought to be wrongly shifted upon the AO. We thus do not see any merit in the additional ground raised on this score and hence dismiss the same at this stage itself.

6.4 Moving further on merits, it was submitted by the learned AR for the assessee that the ledger account of the assessee in the books lender company, namely, Rotycan Turbotech Pvt. Ltd. would show that the lender company had lent money and shown outstanding from the assessee only to the extent of Rs.13,94,427/- and no fresh money has been advanced to the assessee during the year. After the adjustment on account of certain credits towards labour etc. the lender company owes to the assessee to the extent of Rs.10,14,121/- at the end of the year. It was thus submitted that in the circumstances, huge additions of Rs.1,80,60,000/- in the hands of the assessee under s.2(22)(e) of the Act is not warranted even on merits where the assessee has admittedly not received any money from the lender company during the year at all as per its own books of accounts. The addition under s.2(22)(e) of the Act actually represents the money paid by the lender company to Mr. Alderin Raphel Fenandies and not to the assessee as per the books of a lender company. The learned AR thereafter submitted that the AO was satisfied with the explanation of the assessee towards transactions carried out to be satisfactory and did not invoke the provisions of Section 69 of the Act for transaction of purchase of property originally alleged in the reasons recorded and instead invoked altogether different provisions of deeming nature in the course of the assessment totally *de horse* the allegations made in the reasons recorded. It was thus contended that the additions made under s.2(22)(e) of the Act is on an altogether different tangent and

is neither valid in law on the touchstone of Section 147 of the Act nor on facts on the touchstone of Section 2(22)(e) of the Act.

7. The learned DR, on the other hand, strongly defended the action of the revenue authorities and relied upon the order of the AO & CIT(A). In furtherance, the learned DR submitted that the action under s.147 of the Act was fully justified where the assessee has not filed the ROI despite transaction of purchase of immovable property worth Rs.1.72 Crores which provided *prima facie* reason to believe to the assessee for issuance of notice under s.148 of the Act. As regards the non-application of mind of the JCIT as alleged on behalf of the assessee, the learned DR pointed out that the reasons for the purposes of issuance of notice under s.148 of the Act was recorded by the AO on 09.12.2015 and same was forwarded to the JCIT for her appropriate endorsement. The JCIT, in turn, has granted approval on 25.01.2016 i.e. after a lag of nearly one and half months albeit by way of a consolidated order. In these circumstances, the allegation on behalf of the assessee towards non-application of mind by the JCIT is far from true merely on account of the consolidated approval memo. The learned DR thereafter referred to the appellate order passed by the CIT(A) and submitted that the re-assessment proceedings under s.147 of the Act was also challenged before the CIT(A) but however the ground was dismissed by the CIT(A) as the assessee has not furnished any submissions in the first appellate proceedings. It was thus contended that the Tribunal should not entertain the legal ground where the assessee has bypassed the first appellate proceedings on the issue. The learned DR next contended that the AO was within its statutory right to assess income under the provisions of Section 2(22)(e) of the Act in the course of the assessment proceedings to the notice under s.148 of the Act in the circumstances existing in

the case. Adverting to the merits, it was contended that the money aggregating to Rs.1,72,00,000/- was paid by the lender company to one Mr. Alderin Raphel Fenandies but however, the purchase of the property was made by the shareholder and therefore, the provisions of Section 2(22)(e) of the Act would come into play notwithstanding the fact that the lender company has shown the advances in the name of Mr. Alderin Raphel Fenandies in place of the shareholder assessee herein. The learned DR accordingly submitted that no interference with the order of the CIT(A) is called for.

8. We have carefully considered the rival submissions. We shall straightway address ourselves to the validity of assumption of jurisdiction under s.147 of the Act as well as validity of additions made on a ground altogether different from the ground for which reasons towards escapement was recorded under s. 148(2) of the Act.

8.1 To begin with, it may be pertinent to note that 'reason to believe' is the source of jurisdiction and fulcrum of s.147 of the Act. Section 147 of the Act is of special or extraordinary nature. It creates, defines and regulates the rights of AO to reopen and assess the escaped assessment. The jurisdiction to assess the income under s.147 of the Act is thus substantive in nature. Hence, several safeguards have been inbuilt by the legislature in S. 147 for varied situations to prevent its abuse from the *ipse dixit* of revenue. If any of the inbuilt conditions are missing or have not been adhered to, then the Tax authority is precluded from invoking the powers of reopening an assessment. The provisions of S. 151 is intended to put yet another check on the power of the AO so that the action of AO is in knowledge and concurrence of senior Income Tax Authorities.

8.2 As noted, Section 147 of the Act confers upon the AO, a power to expose the assessee to an assessment where any chargeable income is believed to have escaped assessment. Explanation 2 to Section 147 of the Act *inter alia* also deems escapement of chargeable income where no ROI has been furnished by the assessee although the total income of the assessee in respect of which he is assessable under the Act exceeds the maximum amount which is not chargeable to income tax. Hence, the essential pre-requisite for invocation of sphere under s.147 of the Act is the plausibility of escapement of chargeable income on cogent grounds, both in the event of return having been filed or where no return has been filed. When read in conjunction with the main body of provision, The AO can compel the assessee to file return of income under s.147 of the Act only in the event of formation of belief towards escapement of income. Without having cogent reasons or material for belief towards escapement, even a non-filer of return of income cannot be forced to file a return with the aid of Section 147 of the Act. The remedy to revenue probably lies in S. 142(1) to ask the non filers to file their return in appropriate cases with no stringent requirements similar to S. 147 attached.

8.3 In this backdrop, we firstly observe that reasons were recorded in writing (supra) which formed the basis for purported belief towards alleged escapement of chargeable income. In response to the notice issued under s.148 of the Act, the assessee filed return of income. The assessment was carried out under s.143(3) of the Act r.w.s 147 of the Act as a consequence of action under s.147/s.148 of the Act. As per the reasons recorded, it is ostensible that the AO observed that no return had been filed by the assessee despite purchase of immovable property worth Rs.1,72,00,000/- and contract receipt of Rs.47,539/-. The AO thus

presumed that income equivalent to aggregate of purchase price of immovable property and contract receipts (below threshold limit and thus not chargeable) has escaped assessment. As a corollary, the AO questioned the omission attributable to source of investment in the property. The source of purchase of property was however not found unsatisfactory by AO in the course of assessment under S. 147 possibly on the anvil of Section 69 of the Act. No additions were thus made for the grounds undertaken by the AO towards formation of belief. In these circumstances, where the ground on which the jurisdiction under s.147 of the Act was exercised have not been reckoned and acted upon in the re-assessment proceedings and no additions were carried out for any of such grounds recorded, the AO could not make additions on an altogether different ground which did not form part of the reasons recorded by him as held by the Hon'ble Gujarat High Court *CIT v. Mohmed Juned Dadani (2014) 355 ITR 172 (Guj)* and other judicial precedents.

8.4 The additions in the instant case were eventually made under the shelter of deeming fiction of S. 2(22)(e) of Act without questioning the legitimacy of source of investment in property. Significantly, no relevant material was referred to be in privy of AO for applicability of uniquely different Section 2(22)(e) of the Act for purchase of property at the time of reasons recorded. The alleged applicability of S. 2(22)(e) were discovered at a subsequent stage in the course of assessment. Needless to say, the conditions for applicability of S. 69 and S. 2(22)(e) are poles apart and totally dis-similar in law. Thus, in view of the decision of the Hon'ble Gujarat High Court, it is not permissible for the AO to supplement the reasons and make additions on the contours of S.2(22)(e) of the Act for which there was no whisper in the reasons recorded, where no additions have been ultimately carried out for the grounds

envisaged for alleged escapement in the reasons recorded. In the light of the decision of the Hon'ble Gujarat High Court, when the ground on which the reopening assessment is based and no additions are made by the AO in the order of the assessment on that ground, he cannot make assessment on some other grounds which did not form part of reasons recorded by him.

8.5 In the instant case, where the AO has not proceeded to make any additions on the ground initially raised that source of investment in the property remains unexplained, the AO is not entitled in law to supplement the reasons so recorded at the subsequent stage of re-assessment and make additions, *albeit* involving the same sum of money, on a different ground by invoking deeming fictions of Section 2(22)(e) of the Act *de hors* the cause of action manifested under s. 148(2) of the Act. This view finds support from plethora of decision including the decision of Hon'ble Supreme Court in *Ram Bai v. CIT (1999) 236 ITR 696 (SC); Hindustan Lever Ltd. (2004) 268 ITR 332 (Bom.), East Coast Commercial Co. Ltd. v. ITO (1981) 128 ITR 326 (Cal.).* Hence, the additions made by the AO towards deemed income under s.2(22)(e) of the Act, being extraneous to reasons recorded, requires to be struck down on this score itself.

9. Adverting further, there is yet another reason to impugn the action of AO. It is an admitted position that the assessment proceedings in the instant case came into motion owing to issuance of notice under s.148 of the Act for which certain reasons were recorded as noted earlier. The reasons so recorded were sent by AO for formation of 'satisfaction' and approval thereon by JCIT under s.151 of the Act. We notice from the approval memo dated 25.01.2016 given by the JCIT which notes the name of the assessee

alongwith many other assessees and grants a consolidated approval for action under s.147 of the Act by stating '*your proposal for reopening the above cases under s.147 of the Act is hereby approved*'. Hence, as can be seen, any reference to formation of 'satisfaction' of the JCIT prior to approval, even in brief, is sorely missing. It is a well settled proposition that the accord of approval without satisfaction is a nullity in the eyes of law. While a combined approval by designated authority is not a bar, ingredients of Section 151 of the Act is, however, required to be fulfilled *qua* each case.

9.1 At this juncture, it may be pertinent to note that 'satisfaction' means to be satisfied with state or things, meaning thereby to be satisfied in one's own mind. Satisfaction is essentially a conclusion of mind. The word 'satisfied' means 'make up its mind'. The act of satisfaction is not an independent act. It is associated with existence of cogent material. The condition precedent is 'satisfied'. It is not mere confirmation of the act of the AO but something more. It is statutory requirement and not a mere administrative act that the superior authorities viz. JCIT/ CIT etc. need to be 'satisfied' on the conclusion of the AO. The satisfaction of the competent authority on the reasons recorded for initiation of action under s.147/148 of the Act precedes an approval. The approval granted without expressly satisfying himself cannot be regarded as valid approval for the purposes of Section 151 of the Act. Hence, in the absence of any express satisfaction recorded by JCIT while granting approval under s.151 of the Act, the consequential action of the AO under s.147 of the Act cannot be upheld.

9.2 The JCIT/Addl.CIT is the statutory authority in the instant case in whom the jurisdiction or power is reposed in Section 151 of

the Act to grant approval to the action of the AO on being 'satisfied' about the validity of the action of the AO. The AO cannot proceed to exercise the powers to reopen a case in exclusion to the 'satisfaction' of the competent authority as embodied in Section 151 of the Act. The JCIT/Addl. ACIT thus must satisfy the mandate of Section 151 of the Act on the regularity of his action. Section 151 of the Act, in effect, imposes a check upon the power of the AO having regard to the drastic nature of the provisions of Section 147/148 of the Act.

9.3 In this backdrop, a cardinal question that arises is whether the AO, in the facts of the case, would be ousted in law to initiate the impugned re-assessment proceedings under s.147 of the Act on the basis of consolidated approval granted by the superior authority under the umbrella of Section 151 of the Act for several assesses in a combined approval memo dated 25.01.2016 (i) when such memo is stoically silent on disseminating any 'satisfaction' whatsoever for the purposes of approval so granted and when (ii) no process for formation of purported satisfaction, if any, towards alleged 'reasons to believe' of AO *qua* the assessee was found discernible in such consolidated approval.

9.4 Courts have taken a nuanced view and time and again held that the satisfaction of the superior authorities are not empty formalities and such approval cannot be given mechanically or perfunctorily without application of mind to the facts and material placed before him. The Hon'ble Supreme Court in *Chhugamal Rajpal vs. S. P. Chaliha (1971) 79 ITR 603 (SC)* has set aside the action of the superior authority as satisfaction was found to be arrived mechanically and a mere pretense where the superior authority merely expressed his satisfaction as 'yes' on the note forwarded to

him by the AO for reopening a case. Application of mind to arrive at a satisfaction has been again emphasized in *Mohinder Singh Malik vs. CCIT (2003) 132 TAXMAN 477 (P&H).* Similar view has been expressed in *Dwijendra Lal Brahmachari vs. New Central Jute Mills Co. Ltd. (1978) 112 ITR 568 (Cal.).* The Hon'ble Allahabad High Court in the case of *Dr. Shashi Kant Garg v. CIT (2006) 285 ITR 158 (All.)* has also similarly expressed that reopening is void on failure to obtain sanction of the superior authority accord with Section 151 of the Act. The Hon'ble Delhi High Court in the case of *Central India Electric Supply Co. Ltd. Vs. ITO (2011) 333 ITR 237 (Del.)* has also reiterated that the superior authority requires to be satisfied on the validity of action under s.147 of the Act with due application of mind. The co-ordinate bench of Tribunal in the case of *Amar Lal Bajaj vs. ACIT ITA No. 611/Mum/2004* order dated *24.07.2013* has also opined that merely writing 'approved' in the sanctioned form without recording satisfaction renders the reopening void. The identical view has been expressed by the co-ordinate bench in *ITO vs. N. C. Cables Ltd. ITA No.4122/Del/2009* order dated *22.10.2014* approved by the Hon'ble Delhi High Court *(2017) 98 CCH 0018 (Del.)* and *Direct Sales Pvt. Ltd vs. ITO ITA No. 3545/Del/2010* order dated 25.02.2015.

9.5 It is true that expression 'satisfied' provides greater latitude and obligation cast on Superior authority towards 'satisfaction' under S. 151 is on a relatively lower pedestal vis a vis obligation cast on AO towards 'reasons to believe' under S. 147 of the Act. Nevertheless, a process of reasoning for arriving at a satisfaction on " *why approved*" and " *how income is alleged to be escaped in the light of material he is privy to*" by the JCIT, howsoever, in brief, is expected by the Court/ appellate authority to gauge the application of mind on the reasons recorded. A mere

finding towards purchase of property may not necessarily galvanise the satisfaction of involvement of unexplained money in all cases universally. For instance, the investment made can arguably be out of existing source or capital of earlier years or out of other means which is not in the nature of chargeable income. The difference between connotations 'reasons to believe' and reason to suspect' are vital and substantial. The Supervisory Authority was under some duty to apply its mind to the relevancy of material before sanction of proceedings. In the light of judicial precedents noted above and many more, a summary approval by the JCIT without expressing any satisfaction on presence of underlying materials showing escapement while exercising the functions under s.151 of the Act cannot be countenanced in law. This apart, a consolidated approval memo of multiple assessee without recording satisfaction *qua* each individual case raises serious doubt on plausibility of implicit satisfaction for each case as contemplated in Section 151 of the Act. A nondescript approval under S. 151 without requisite satisfaction is a nullity. The issuance of notice under S. 147 itself is thus void where the sanction is not obtained in terms of S. 151 of the Act. Hence, on this ground also, the notice under s.147 of the Act itself gets vitiated.

10. At this juncture, we may add that Section 147 of the Act confers jurisdiction upon the Assessing Officer for carrying out assessment proceedings. The legal objection raised by the assessee on the validity of assumption of jurisdiction under s.147 r.w.s. 151 of the Act and consequent additions carried out under s.2(22)(e) of the Act within the framework of the provisions of Section 147 of the Act strikes to the root of the matter and therefore can be challenged before the Tribunal even if not raised or not argued diligently

before the lower authorities. We, thus, do not concur with the objections of the Revenue on this score.

11. In the light of aforesaid deliberations, as may be appreciated from any angle, the additions made under s.2(22)(e) of the Act in departure with recorded reasons, cannot be sustained in the current proceedings under s.147 of the Act where no additions towards retuned income has been made on the grounds for which powers under S. 147 were exercised. We thus are not inclined to go into the remaining aspects, if any, concerning merits of the additions. The proceedings under s.147/s.148 of the Act are thus quashed as void *ab-initio* and the additions made under s.2(22)(e) of the Act is held to be bad in law.

12. In the result, appeal of the assessee is allowed.

This Order pronounced on 20/11/2020

Sd/-	Sd/-
(MAHAVIR PRASAD)	(PRADIP KUMAR KEDIA)
JUDICIAL MEMBER	ACCOUNTANT MEMBER

Ahmedabad: Dated 20/11/2020

True Copy

S. K. SINHA

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण, अहमदाबाद ।