आयकर अपीलीय अधिकरण

मुंबई पीठ "डी"

IN THE INCOME TAX APPELLATE TRIBUNAL

MUMBAI BENCH "D", MUMBAI

श्री विकास अवस्थी, न्यायिक सदस्य एवं

श्री राजेशकुमार , लेखा सदस्य के समक्ष

BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आअसं. 894/मुं/2018 (नि. व. 2012-13)

ITA NO. 894/MUM/2018 (A.Y.2012-13)

आअसं. 895/मुं/2018 (नि. व. 2014-15)

ITA NO. 895/MUM/2018 (A.Y.2014-15)

Maharashtra Housing & Area
Development Authority,
Office of Finance Controller,
MHADA Griha Nirman Bhavan, 4th Floor,.
Kala Nagar, Bandra (E), Mumbai 400 051
PAN:AAAJM0344H ..... अपीलार्थी /Appellant

बनाम Vs.

ACIT (EXEMPTION) -2(1),
Piramal Chambers, Lalbaug,
Mumbai 400 012. ..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Nishant Thakkar

प्रतिवादी द्वारा/Respondent by : Shri Purushottam Tripuri

सुनवाई की तिथि/ Date of hearing : 01/10/2020

घोषणा की तिथि/ Date of pronouncement : 23/11/2020

आदेश/ ORDER

PER VIKAS AWASTHY, JM:

These two appeals by the assessee are directed against the orders of Commissioner of Income Tax (Appeals)-4, Mumbai (in short 'the CIT(A)') for

the assessment years 2012-13 and 2014-15, respectively. Both the impugned orders are of even date i.e. 26/12/2007. Since the issues raised by the assessee in both the appeals are identical and are germinating from same set of facts, these appeals are taken up together for adjudication and are decided by this common order.

For the sake of convenience the facts are narrated from the appeal of assessee in ITA No.894/Mum/2018 for assessment year 2012-13.

2, The assessee/appellant is a statutory body formed under Maharashtra Housing Area Development Act 1976 (in short 'MHADA') on 05/12/1977. Right from its inception till assessment year 2002-03, the assessee enjoyed exemption under section 10(20A) of the Income Tax Act, 1961 (in short 'the Act'). After omission of sub-section (20A) of section 10 of the Act from the statute by the Finance Act, 2007 w.e.f. 01/04/2003, the assessee ceased to be eligible for exemption under the aforesaid provision. Therefore, the assessee applied for registration under section 12A of the Act as charitable institution. The registration under section 12A of the Act was granted to the assessee w.e.f. from assessment year 2003-04 onwards. The assessee enjoyed the benefit of exemption as set out under section 11 to 13 of the Act . However, after amendment to section 2(15) of the Act by the Finance Act, 2010, there has been constant tussle between the Revenue and the assessee as to whether the activities of assessee fall within the ambit of "charitable purpose" or are in the nature of "general public utility". In the impugned assessment year, the Assessing Officer has denied the benefit of exemption under section 11 of the Act to the assessee on the ground that the activities carried by the assessee fall within the realm of 'object of general public

utility', hence, proviso to section 2(15) gets attracted. The CIT(A) has upheld the findings of Assessing Officer. Hence, the present appeal by the assessee. The assessee has raised following grounds in appeal:-

"1. Lack of Jurisdiction:

1.1.The learned CJT(A) erred on facts of the case and in law in not appreciating then circumstances and the manner in which the Notice dated 30lh September 2013, allegedly issued under s. 143(2) of the Act, was bad in law inasmuch as there was no valid service of notice on the appellant, and in confirming the assessment order in this regard.

1.2 The learned C1T (A) erred on facts and in law in upholding the validity of the Assessment Order dated 27th February, 2015, passed by the AO without appreciating that the notice dated 30lh September 2013 issued under s.143(2) of the Act was not validly served on the appellant on or before 30th September,2013, where after the issuance of such notice was barred by limitation in view of Proviso to Clause (ii) of sub-s.(2)of s. 143 of theAct.

Relief claimed : *The Assessment Order dated 27th February, 2015, be declared null and void being devoid of jurisdiction*

2.0 Denial of exemption under s.11

The learned CIT(A) erred on facts and circumstances of the case and in law in upholding the Assessment Order appealed against denying exemption under s.11 of the Act.

Relief claimed: *The appellant be granted exemption under s. 11 of the Act.*

3.0 Engaged in Business:
The learned CIT(A) erred on facts and in law in confirming the assessment order appealed against insofar as the assessment order holds that Proviso to s.2(15) of the Act applies to the appellant disentitling the appellant to the exemption under s.11 of the Act.

Relief claimed: *The appellant be declared one to which Provisos to s.2(15) of the Act do not apply.*

4.0 Excess Capitalization of Interest - Rs.9.82.68.290/=
The learned C1T(A) erred on facts of the case in dismissing Ground No.5 of Appeal before him being interest credited in accounts, which represents notional income, without appreciating that such income is already credited to the accounts, with observations that the appellant has made no other submissions, in disregard of the Statement of Facts appended to the Memo of Appeal and submissions made before him during the Appellate proceedings.

Relief claimed: *The addition of Rs.9,82,68,290/= be directed to be deleted.*

5.0 Levy of Interest u/s 234B of the Act

The learned CIT(A) erred in law and on facts in dismissing Ground of appeal before him, challenging the charge of interest u/s 234B of the Act, on the ground that it was mandatory, without appreciating that the appellant was denying the very application of S.234B of the Act to it, for the fact that the appellant was not under obligation to pay advance tax.

Relief claimed: *Interest u/s 234B of the Act be directed to be deleted."*

3. Shri Nishant Thakkar, appearing on behalf of the assessee submitted at the outset that the ground of appeal No. 2 and 3 are identical to the one raised by the assessee in assessment year 2010-11 in ITA No.6678/Mum/2013. The Tribunal vide order dated 04/06/2019 has held that the assessee is eligible for claiming exemption under section 11 as the activities of the assessee are charitable in nature. The ld.Authorized Representative of the assessee referred to the findings of the Tribunal at para 44 to 48 of the order.

3.1 In respect of ground No.4 of the appeal, the ld. Authorized Representative of the assessee submitted that the Assessing Officer has already passed order giving effect on 26/04/2018 and the assessee is in appeal before the CIT(A). Hence, he is not pressing ground No.4 of the appeal.

3.2 In ground No.1 of the appeal, the assessee has assailed the jurisdiction of Assessing Officer in passing the assessment order in the absence of valid service of notice under section 143(2) of the Act. The ld.Authorized Representative of the assessee submitted that the assessee is a statutory body. While applying Permanent Account Number (PAN) the assessee furnished its office address. The assessee has been filing all its return of income giving the office address and all the notices have been issued to the assessee by the Department on the said office address, except the mandatory notice under section 143(2) of the Act for the impugned assessment year. The ld.Authorized

Representative of the assessee submitted that the office address of the assessee is:

MHADA Griha Nirman Bhavan, 4th Floor,
Kala Nagar, Bandra (E), Mumbai 400 051

The ld.Authorized Representative of the assessee pointed that the assessee has been filing its return of income giving the above address. Even for assessment year 2012-13 the address mentioned in the return of income is same. There has been no change in the address. The ld.Authorized Representative of the assessee pointed that on the notice issued by the Assessing Officer under section 143(2) dated 26/09/2013 to the assessee, following residential address has been mentioned:

"C-505 GRUHA SWAPNA CO OP SOC,
GULMOHAR NO.4, JVPD, VILE PARLE(W)
MUMBAI 400 049"

The ld.Authorized Representative of the assessee stated at the Bar that at no point of time the aforesaid residential address was furnished by the assessee to the Department. The ld.Authorized Representative of the assessee further referred to the letter at pages 30 and 31 of the Paper Book wherein the resident of the aforesaid address has intimated the Department that letter had been wrongly delivered. The ld.Authorized Representative of the assessee submitted that since notice under section 143(2) of the Act has not been validly served on the assessee, the assessment order itself is invalid.

4. On the other hand, Shri Purushottam Tripuri, representing the Department vehemently defended the impugned order and prayed for dismissing the appeal of assessee. The ld.Departmental Representative

submitted that in the absence of assessment folder he is not in a position to counter the arguments made by the assessee challenging the validity of notice issued under section 143(2) of the Act . The ld.Departmental Representative pointed that due to restructuring of the Department coupled with restrictions due to COVID-19 pandemic, very less strength of supporting staff is available in the office. Therefore, it may not be possible to retrieve the assessment records.

5. In respect of ground No.2 and 3 of the appeal he admitted that Tribunal has adjudicated similar issue in the appeal of assessee in assessment year 2010-11. However, he asserted that it is not emanating from records that the facts in the assessment year under appeal and facts for the assessment year 2010-11 are identical. The ld.Departmental Representative pointed that in the assessment order for assessment year 2010-11, the Assessing Officer has given bifurcation of surplus, whereas no such bifurcation is given in assessment year 2012-13. The ld.Departmental Representative further submitted that the Tribunal in the earlier assessment year has failed to consider the fact that the assessee is not a Government Body. The ld.Departmental Representative prayed for upholding the order of CIT(A) and dismissing the appeal of assessee.

6. Controverting the submissions made on behalf of the Department, the ld.Authorized Representative of the assessee submitted that the CIT(A) in para 7.9 of the order has categorically mentioned that the issue in assessment year 2010-11 and 2011-12 are identical to the issues raised in the appeal for assessment year 2012-13. The CIT(A) dismissed the grounds raised by the assessee on the issue of eligibility to claim exemption under section 12A of the

Act by following the order for assessment year 2010-11 and 2011-12. The ld. Authorized Representative of the assessee further asserted that the CIT(A) has not given any independent finding for the impugned assessment year except for placing reliance on the orders of CIT(A) for preceding assessment years.

Further rebutting the submissions of the ld.Departmental Representative that the assessee is not a Government Company, the ld.Authorized Representative of the assessee submitted that the Tribunal while deciding the appeal for assessment year 2010-11 has recorded the fact that the assessee is a statutory authority formed under MHADA.

7. We have heard the submissions made by rival sides and have examined the documents on record and the orders of authorities below.

8. In ground No.1 of the appeal, the assessee has assailed the validity of assessment order on the ground that statutory notice u/s 143(2) of the Act was not served on the assessee. The assessee is a Statutory Body incorporated under MHADA having head office at "**Gruhas Nirman Bhavan, Kala Nagar, Bandra(E), Mumbai 400 051**". A perusal of the notice dated 26/09/2013 issued under section 143(3) of the Act (at page -11 of the Paper Book) shows that the notice was sent on the following address:-

"C-505 GRUHA SWAPNA CO OP SOC,
GULMOHAR NO.4, JVPD, VILE PARLE(W)
MUMBAI 400 049"

This appears to be some residential address. The resident at the aforesaid address had reverted to the Department on 10/10/2013 stating that MHADA letters are wrongly delivered at their address. A copy of the said

communication is at page 30 of the Paper Book. The ld. Authorized Representative for the assessee asserted that the assessee has been filing its return of income throughout giving the office address and the assessments have been made and communicated on the said address. To substantiate this contentions, the copies of assessment orders starting from assessment year 2003-04 to 2010-11 have been furnished in paper book at page 33 to 40. We find that in the past, notices to the assessee issued under section 142(1) or 143(2) of the Act have been served on the assessee at the office address. (some of the sample notices are at pages 41 to 44 of the Paper Book) We fail to understand that when assessee in the return of income for the impugned assessment year has mentioned the office address, then what prompted the Department to issue notice under section 143(2)/143(1) of the Act for the impugned assessment year on an address different from the officie address of the assessee. The ld. Authorized Representative has made a statement at the Bar that the assessee at no point of time has intimated the address to the Department on which the statutory notice under section 143(2) was sent and there has been no change in the office address of the assessee. The Hon'ble Supreme Court of India in the case of Hotel Bluemoon reported as 321 ITR 362(SC) has held that service of valid notice issued under section 143(2) is mandatory before passing the assessment order. Similar view has been taken by the Hon'ble Bombay High Court in the case of ACIT vs. Gene Pharmaceuticals Ltd. 214 taxamann.com 83(Bom).

The ld. Departmental Representative has expressed his inability to rebut the factual position in the absence of records. The ld. Departmental Representative stated that the Department is under major restructuring drive

and further due to COVID-19 pandemic it would be difficult to retrieve the records at an early date. Taking into consideration entirety of facts, we deem it proper not to decide ground No.1 at this stage. The issue is left open to be adjudicated at a later point of time, if need arises.

9. The ground No.2 and 3 of the appeal are taken up together as both these grounds are interconnected. The assessee has been claiming the benefit of registration under section 12A of the Act. The Assessing Officer denied the exemption available to the assessee under section 11 of the Act on the ground that the activities of the assessee fall within the meaning of 'advancement of any other object of general public utility' as specified in proviso to section 2(15) of the Act. We find that for the identical reason benefit under section 11 of the Act was denied to the assessee in assessment year 2010-11. The assessee carried the matter in appeal before the Tribunal in ITA No.6678/Mum/2013. The Tribunal vide order dated 04/06/2019 examined the issue of assessee's eligibility to claim the benefit of exemption under section 11 threadbare. In a detailed order, after considering various judicialpronoucements and different facets of the arguments raised by rival sides, the Tribunal concluded that the activities carried out by the assessee fall within the ambit of 'charitable purpose' under section 2(15) of the Act and the proviso to said section does not get attracted. For the sake of brevity the entire detailed findings of the Tribunal are not reproduced, however, the relevant findings and operative part of the order is quoted herein below:-

> *"36. From the aforesaid discussion and the rebuttal made by Ld. Sr. Counsel, we do not find that the reasons cited by the Ld. Special Counsel in any way, diminishes the assessee's claim or its entitlement to claim benefit u/s. 11; or persuade us to come to a conclusion that the assessee's activities are done purely for a profit motive. Whether an activity construes business or is in the nature of business is largely*

dependent upon the factor, whether such activity is actuated by profit motive or not. Merely because MHADA builds tenements and sells them does not lead to any inference that MHADA's activities are in the nature of trade, commerce or business. We have already discussed in detail that assessee's activity is no way can be held for the profit motive or for carrying out systematic business, albeit all its policy as well as conduct is to provide shelter to the needy and poor people in line with the mandate of Constitution of India.

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44. The aforesaid decision clearly clinches the entire issue not only to the nature and scope of definition of 'charitable purposes' in section 2(15) but also the scope of restriction provided in proviso to section 2(15). If the principle laid down by Hon'ble High Court is applied here in this case, then ostensibly under the facts and circumstances of the case the assessee as discussed above, would not only be held as an institution carrying out 'charitable purposes' but its activities clearly are beyond the scope of restrictive provisions of the proviso. The most crucial test and the findings which needs to be seen specifically if the proviso to section 2(15) is to be applied in the cases like assessee is to see, whether their activities can be reckoned as in the nature of trade, commerce and business. Some of the tests of applicability of proviso in cases like that of assessee which are statutory bodies providing housing needs to the needy and poor people can be short listed in the following manner:

i) Is the Institution supported/promoted by the state?

ii) Is it constituted under an Act of the Legislature?

iii) Has the Institution been incorporated for implementing the directive principles enunciated in the Constitution of India?

iv) Are the activities of the institution closely regulated and controlled by the state?

v) Has the institution been conferred with powers which a businessman would never enjoy, say, eviction of a tenants or closure of roads etc.?

vi) Is the institution required to carry out activities like repairs to building, demolition of dangerous structures etc. which would not be the duties of a businessman carrying on building activities?

vii) Does the institution look after the elementary needs of a citizen by providing basic housing?

viii) Does the state subsidize the activities of the Institution?

ix) Is the Institution managed by Government servants or private businessmen?

x) Is there a restriction placed on who can purchase the properties? That is, income criteria has to be met, the applicant or his family member should not already be in possession of a housing unit?

xi) Are the prices at which the Institution is to sell its properties closely regulated and monitored?

xii) Does the Institution sell properties at below the market price? If it sells the property at below the market price, is it substantially below the market price?

xiii) In implementation of its objects and purpose does the Institution sell its properties at a low price and consciously and deliberately forgoes the profit which it could easily have made.

xiv) Does the Institution stick to its resolve to sell properties at pre-determined rates even though the demand supply position for housing is such that it could have sold the properties at a much higher rate?

xv) Does it sell properties by inviting bids and allotting the property on the basis of a draw of lots rather than allotting the properties by holding an auction which would ensure the receipt of the highest price?

xvi) Does the Institution sell its properties primarily to the economically less fortunate at a concessional price rather than the maximum price available from any free purchaser who would offer a higher price?

xvii) Is the making of profit deliberately shunned?

xviii) Does the institution continues to operate and run its activities as per its framed policy and rules and sells its properties in the manner and at the rates as per its regulations even though the demand for the properties of the institution far exceeds their supply?

If the aforesaid tests are applied on the facts of the present case which have been discussed in detail hereinabove, the only inference /conclusion which can be drawn is that the assessee passes through all the tests and it is not existing or carrying out its activity under the restrictive conditions as envisaged in proviso to section 2(15), i.e., carrying out its activities in the nature of trade, commerce or business with profit motive.

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" 48.In view of our aforesaid finding, we do not deem it fit to enter into the semantics of other arguments as raised by the Ld. Sr. Counsel like assessee being a unique organization, therefore, it is to be treated as existing for charitable purpose; or on the issue that it is existing for giving relief to the poor. Our finding is mostly confined to Proviso to section 2(15), that is, the assessee is not covered by the restriction as

envisaged therein and its activities fall within ' advancement of objects of general public utility' , hence existing for " charitable purpose" .

49. Further, the issues raised in ground No.3 will become purely academic in view of our finding given above that the assessee is entitled for benefit u/s.11 and accordingly, its income and expenditure have to be computed in terms of section 11 to section 13."

10. The ld. Departmental Representative has raised objection that the facts in the impugned assessment year whether are similar to preceding assessment years is not clearly emanating from impugned order. We do not find force in the contention of the ld. Departmental Representative. The CIT(A) in para-7.9 of the impugned order has observed that the facts are similar. The CIT(A) has not given its independent finding for adjudicating the issue and has only applied the reasoning given by the CIT(A) in assessment year 2010-11 to disallow benefit of section 11 of the Act in the impugned assessment year.

11. The ld. Departmental Representative has raised another argument that in the preceding assessment year while adjudicating the issue, the Tribunal has not considered the fact that the assessee is not a Government body. A perusal of the Tribunal order for assessment year 2010-11 (supra) would show that the Co-ordinate Bench after examining the MHADA,1976 under which the assessee came into existence rejected the contentions of the Revenue that activities of the assessee are not for charitable purpose. The relevant extract of the observations of the Bench are as under:-

" 25. We shall now deal with the various facets of the arguments which have been placed before us by both the parties. The core issue here is, whether in the light of the proviso to section 2(15), the assessee's activities can be held to be for "charitable purposes" or not. The first and foremost point as canvassed before us by Mr. Dastur is that, owing to the very nature and unique status of the assessee, it has to be held that the assessee's activities are nothing but for charitable purpose. In this regard, he had mainly relied on the various provisions of the MHAD Act and how MHADA has being operated under the direct control and supervision of the Government and how

it is supported by the grants and subsidies given by the Government only for catering to the needy and poor people for providing shelter. Mr. Dave's counter argument on this ground was that, if such an argument is to be accepted then it will open the flood gates and even the builders will start claiming exemption u/s. 11. At the outset, the argument put forth by Ld. Special Counsel appears to be too farfetched because here, we are looking into the matter of an authority which has been specifically constituted for the purpose of providing basic needs of disadvantageous citizens. Its entire management is controlled by the government and even contribution comes from the government by way of grants and subsidies and all its accounts are subject to audit under the superintendence and control of the government and it is laid down before the State legislature for scrutiny and approval. The MHADA cannot be equated with a normal builder per se whose main function is to construct houses for public at large with an embedded motive of maximizing profit. One of the arguments put forth by Ld. Special Counsel is that, once the section 10(20A) has been omitted from the statute it leads to an inference that now the intention of the legislature is to tax such kind of authorities which were earlier enjoying exemptions under the Act. However, this proposition of Mr. Dave, Ld. Special Counsel for the revenue seems to have been rejected by the Hon'ble Apex Court in the case of ***Gujarat Maritime Board as reported in (2007) 295 ITR 561****, wherein their Lordships in the context of section 10(20) observed that section 10(20) and section 11 operate in totally different field and even if the authority or board ceased to be a local authority, it is not precluded from claiming exemption u/s. 11(1). Thus, post deletion of the provisions of section 10(20) and 10(20A), all the activities of the various authorities now have to be examined from the perspective of section 11 to section 13. Similarly, his reliance on the decision of Hon'ble Bombay High Court in the case of Vidarbha Housing Board (supra) too has no relevance, as it has been brought on record by Ld. Sr. Counsel that the matter was remanded back to the Tribunal by the Hon'ble High Court to examine the applicability of exemption u/s. 4(3)(i) (which was akin to section 11 of the 1961 Act) and in pursuance thereof, the Tribunal has upheld the exemption u/s. 4(3)(i). Therefore, Mr. Dave's reliance on such a decision to canvass that it lays down the proposition that once exemption clause has been withdrawn then MHADA automatically falls within the ambit of taxation, cannot be accepted. In any case, it is a matter of record that right from the A.Y. 2003-04 up till A.Y. 2008-09 the assessee has been granted exemption u/s. 11 and it still holds registration as a charitable institution u/s. 12A.*

26. Another point which has been raised by Mr. Dave is that, acquisition of land by MHADA for the purpose of constructing tenements maybe for public purpose but it cannot be treated as, for the charitable purposes. In this regard, Mr. Dastur had pointed out that firstly, when MHADA holds a certificate u/s 12A there cannot be any doubt that its activities constitute charitable purpose; and secondly, charitable purpose is always a public purpose because a charitable trust cannot by definition be for a private purpose. There is no such thing as a private charitable trust recognized under any law, hence to say that MHADA's activities cannot be regarded as charitable as they constitute 'public purpose' is contradictory in itself. We fully

endorse the argument put forth by Mr. Dastur, because within the face of charitable purpose, public purpose is inherently embedded and there cannot be any charitable purpose without catering to the public. Thus, such an argument of the Ld. Special Counsel for the revenue is hereby rejected."

We find no merit in the argument raised by ld. Departmental Representative. The Tribunal while deciding the issue of assessee's eligibility to claim benefit of section 11 and 13 of the Act was alive to the fact that assessee is a creation of statute and is an extended arm of State Government.

12. For the reasons given above, the ground No.2 and 3 of the appeal are allowed.

13. In ground No.4 of the appeal, the assessee has assailed excess capitalization of interest. The ld. Authorized Representative for the assessee has pointed that the Assessing Officer has already passed order giving effect to the order of CIT(A) and the assessee is now in appeal before the CIT(A) against said order. In the light of above factual position, the ld. Authorized Representative for the assessee has not pressed ground No.4 of the appeal. For the reasons mentioned above, ground No.4 of the appeal is dismissed.

14. In ground No.5 of the appeal, the assessee has assailed charging of interest under section 234B of the Act. The charging of interest under section 234B of the Act is mandatory and consequential. This ground of appeal is without merit, hence, dismissed.

15. In the result, appeal of the assessee is partly allowed.

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16. The ld. Authorized Representative for the assessee submitted that the facts, issues in appeal and the grounds of appeal in assessment year 2014-15

are identical to assessment year 2012-13. The arguments/submissions made for assessment year 2012-13 would equally hold good for assessment year 2014-15.

The ld. Departmental Representative endorsed the statement made by ld. Authorized Representative for the assessee.

17. Both sides heard. We find that facts in the assessment year under appeal are *pari-materia* to the facts in the assessment year 2012-13. The findings given by us while adjudicating the appeal of assessee for assessment year 2012-13 would *mutatis mutandis* apply to the present appeal. For the detailed reasons given above, the instant appeal of the assessee is partly allowed.

18. **In the result, both appeals by the assessee are partly allowed**.

Order pronounced in open Court on **Monday** the **23rd day of November, 2020**.

Sd/-	Sd/-
(RAJESH KUMAR)	(VIKAS AWASTHY)
लेखा सदस्य/ACCOUNTANT MEMBER	न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated: 23/11/2020
Vm, Sr. PS(O/S)

<u>प्रतिलिपि अग्रेषितCopy of the Order forwarded to</u> :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुबंई/DR, ITAT, Mumbai
6. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)
ITAT, Mumbai