

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI R.S.SYAL, VP AND  
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No. 1578/PUN/2017

निर्धारण वर्ष / Assessment Year : 2011-12

M/s. Advik Hi-Tech Pvt. Ltd.  
Gat No.357/99,  
Chakan Talegaon Road,  
Vill- Kharabwadi, Tal. Khed,  
Chakan, Pune-410 501  
PAN : AACCA3106E

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Deputy Commissioner of Income Tax,  
Circle-8, Pune.

.....प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No. 1790/PUN/2017

निर्धारण वर्ष / Assessment Year : 2011-12

The Deputy Commissioner of Income Tax,  
Circle-8, Pune.

.....अपीलार्थी / Appellant

**बनाम / V/s.**

M/s. Advik Hi-Tech Pvt. Ltd.  
Gat No.357/99,  
Chakan Talegaon Road,  
Vill- Kharabwadi, Tal. Khed,  
Chakan, Pune-410 501  
PAN : AACCA3106E

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sharad Shah

Revenue by : Shri S.P Walimbe

सुनवाई की तारीख / Date of Hearing : 10.12.2020

घोषणा की तारीख / Date of Pronouncement : 10.12.2020

**आदेश / ORDER**

**PER PARTHA SARATHI CHAUDHURY, JM:**

These cross appeals preferred by the assessee and Revenue emanates from the common order of the Ld. CIT(Appeals)-6, Pune dated 01.04.2017 for the assessment year 2011-12 as per the respective grounds of appeal on record.

2. At the very outset, both the parties herein submitted and agreed that the facts and circumstances and the issues involved in both these appeals are similar and therefore, after hearing the parties, these cases are heard together and disposed of vide this consolidated order.

First, we would take up assessee's appeal in ITA No.1578/PUN/2017 for the assessment year 2011-12 for adjudication.

**ITA No.1578/PUN/2017 ( By assessee)**  
**A.Y.2011-12**

3. In ITA No.1578/PUN/2017, the assessee has raised followings grounds of appeal:

*"1. The learned AO erred (learned CIT(A) erred in confirming) in treating Rs.25,16,273/- as business income instead of short term capital gain as claimed by assessee.*

*2. The learned AO erred (learned CIT(A) in confirming) in disallowing expenses of Rs.2,52,000/- incurred on Repair of Existing Toilet Block treating as Capital Expenditure and merely allowing depreciation.*

*2.1 The learned AO erred (learned CIT(A) in confirming) failed to appreciate the fact that the repair of existing toilet block was done merely to preserve and maintain an existing asset.*

*3. The appellant craves its right to add to or alter the Grounds of appeal at any time before or during the course of hearing of the case.”*

4. **Ground No.1** in the assessee's appeal pertains to treating short term capital gain in respect of shares of Rs.25,16,273/- as business income.

5. The Assessing Officer has relied on earlier assessment orders in which short term capital gain has been treated as 'business income'.

6. That before the Ld. CIT(Appeals), the assessee placed reliance on the decision of the Hon'ble Bombay High Court in the case of Gopal Purohit (2010) ( Bombay) 34 DTR 52 wherein the Hon'ble Jurisdictional High Court has upheld the findings of fact as regards the existence of two distinct types of transactions namely those by way of investment on one hand and those for the purpose of business on the other hand and held that no substantial question of law arises from the same. The Ld. CIT(Appeals), however, opined at Para 6.4.1 of his order placing reliance on the earlier years order of the assessee that the Department has been consistently holding that the short term capital gain has to be treated as business income in the case of assessee and therefore, the Ld. CIT(Appeals) did not find favour with the arguments put forth by the assessee in this regard and neither the Ld. CIT(Appeals) agreed on the applicability of the Hon'ble Bombay High Court decision in the case of Gopal Purohit (supra.) and upheld the disallowance made by the Assessing Officer in treating the gains from the short term transactions in share as 'business income'.

7. At the time of hearing before us, the Ld. AR of the assessee submitted that in own case of the assessee for just the preceding assessment year 2010-11, the Pune Bench of the Tribunal in ITA No.83/PUN/2015 & ITA No.96/PUN/2015 for the assessment year 2010-11 dated 22.09.2017 had adjudicated this issue and had decided the ground in favour of the assessee placing reliance on the decision of the Hon'ble Bombay High Court in the case of Gopal Purohit (supra.)

8. The Ld. DR submitted that the facts are identical in this year also as that was in the preceding assessment year 2010-11.

9. Having heard the parties herein, going through the relevant documents on records placed before us and the judicial pronouncements on this issue, we find that there is a categorical findings given by the Pune Bench of the Tribunal in assessee's own case for assessment year 2010-11 in ITA No.83/PUN/2015 & ITA No.96/PUN/2015 (supra.) that the assessee maintains two separate accounts one for investment another for 'stock-in-trade'. The Tribunal observed at Para 15 and 16 of its order and the relevant portion is extracted for the sake of completeness as follows:

*"15. From the above, it is evident that the assessee maintains two separate accounts, i.e. investment account and stock in trade. In the past also, similar dispute exists as the AO treated the short term capital gains income as the business income of the assessee.*

*16. On hearing both the parties and considering the facts, we find that the need of honouring the entries in the books of account. No case is made out for disturbing the claim of the assessee. This is the case where only 55 transactions are involved and separate account for investment is maintained. Therefore, there is a case for applying the Apex Court's judgment in the case of Gopal Purohit (supra.) Therefore, in our view, the order of the CIT(A) is required to be reversed on this issue and in favour of the assessee. Accordingly, the ground raised by the assessee is allowed."*

10. The Ld. AR also submitted that the case of Gopal Purohit (supra.) has attained finality in favour of the assessee and this issue has been decided by the Hon'ble Apex Court also to which submissions, the Ld. DR conceded.

That when the Ld. DR submitted the facts and circumstances are absolutely identical in this assessment year also, following the decision of Tribunal in assessee's own case for assessment year 2010-11 which was based on the Hon'ble Bombay High Court decision of Gopal Purohit (supra.), we allow this ground of appeal. Thus, **Ground No.1 raised in appeal by the assessee is allowed.**

11. With regard to **Ground No.2**, at the very outset, the Ld. AR submitted that he is not pressing this ground. Hence, **Ground No.2 raised in appeal by the assessee is dismissed as not pressed.**

#### **ADJUDICATION OF THE ADDITIONAL GROUND**

12. The assessee has also preferred additional ground which reads as follows:

*"The Ld. AO be directed to allow deduction of Rs.12,91,464/- paid towards Education Cess under Finance Act while computing the taxable income under normal provision of the IT Act."*

13. We find that this issue is squarely covered by the decision of the Hon'ble Bombay High Court in the case of **Sesa Goa Limited Vs. The Joint Commissioner of Income Tax, Tax Appeal No.17 of 2013** wherein it has been observed and opined by the Hon'ble Bombay High Court as follows:

*"22. Applying to the aforesaid principles, we find that the legislature, in Section 40(a)(ii) has provided that "any rate or tax levied" on "profits and gains of business or profession" shall not be deducted in computing the income chargeable under the head "profits and gains of business or*

*profession". There is no reference to any "cess". Obviously therefore, there is no scope to accept Ms. Linhares's contention that "cess" being in the nature of a "Tax" is equally not deductible in computing the income chargeable under the head "profits and gains of business or profession". Acceptance of such a contention will amount to reading something in the text of the provision which is not to be found in the text of the provision in Section 40(a)(ii) of the IT Act.*

*23. If the legislature intended to prohibit the deduction of amounts paid by an Assessee towards say, "education cess" or any other "cess", then the legislature could have easily included reference to "cess" in clause (ii) of Section 40(a) of the IT Act. The fact that the legislature has not done so means that the legislature did not intend to prevent the deduction of amounts paid by the assessee towards the "cess", when it comes to computing income chargeable under the head "profits and gains of business or profession".*

The Hon'ble Bombay High Court observing on the impugned order of the ITAT has reasoned at Para 33 of the said order that the Tribunal has observed that since "cess" is collected as a part of the income tax and fringe benefit tax, therefore, such "cess" is to be construed as "tax". However, the Hon'ble Bombay High Court held that there is no scope for such implications when construing a taxing statute. Even though, "cess" may be collected as a part of income tax, that does not render such "cess" either rate or tax, which cannot be deducted in terms of the provisions in Section 40(a)(ii) of the Act. The mode of collection is really not determinative in such matter. Therefore, it was held that amount "cess" paid is deductible from total income of the assessee.

14. The Pune Bench of the Tribunal in the case of **DCIT Vs. Bajaj Allianz General Insurance Company Limited, ITA Nos.1111 & 1112/PUN/2017 for the assessment years 2013-14 & 2014-15 dated 25.07.2019** on the issue has held and observed as follows:

*"13. On hearing both the parties on this issue, we find that this issue is covered one by the decision of the Hon'ble High Court of Judicature for Rajasthan Bench at Jaipur in the case of Chambal Fertilisers and Chemicals Ltd. Vs. JCIT, Range -2, Kota wherein substantial question of law No.3 is relevant in this regard (Para 3) and the same was*

*adjudicated by the Hon'ble High Court at Para 12 of the judgment. The Hon'ble High Court on this issue held the said question No.3 is answered in favour of the assessee. For the sake of completeness, the said Paragraph is extracted as under:*

*“12. We have heard counsel for the parties.*

*On the third issue in appeal no.52/2018, in view of the circular of CBDT where word “Cess” is deleted, in our considered opinion, the tribunal has committed an error in not accepting the contention of the assessee. Apart from the Supreme Court decision referred that assessment year is independent and word Cess has been rightly interpreted by the Supreme Court that the **Cess is not tax** in that view of the matter, we are of the considered opinion that the view taken by the tribunal on issue no.3 is required to be reversed and the said issue is answered in favour of the assessee.”*

*From the above, it is evident that education Cess, which is not disallowable item, on its payment, **the cess is an allowable expenditure as per provision of section 40(a)(ii) of the Act.** Considering the settled nature of the issue as per the ratio laid down in the above referred case by the Hon'ble High Court of Judicature for Rajasthan Bench at Jaipur, **ground of Cross objection No.4 is allowed.”***

That therefore, from the legal perspective, the issue of ‘education cess’ is an allowable expenditure as per provisions of Section 40(a)(ii) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) and placing reliance on the decision of the Hon'ble Bombay High Court (supra.), **we allow the additional ground of appeal raised by the assessee.**

15. In the result, **appeal of the assessee in ITA No.1578/PUN/2017 is partly allowed.**

16. Now, we shall take up Revenue's appeal in ITA No.1790/PUN/2017 for the assessment year 2011-12 for adjudication.

**ITA No.1790/PUN/2017 ( By Revenue)**  
**A.Y.2011-12**

17. In ITA No.1790/PUN/2017, the Revenue has raised following grounds of appeal:

*"1. Whether on the facts and circumstances of the case and in law the Ld. CIT(A) is not justified in holding that the assessee is entitled to claim deduction of its income of the eligible unit u/s 80IA(5) without adjusting the notional brought forward losses of earlier years, which is contrary to the express provisions of the very section under which the deduction is claimed by the assessee ?*

*2. Whether on the facts and circumstances of the case and in law the Ld. CIT(A) is not justified in holding that the assessee is entitled to claim deduction of its income of the eligible unit u/s 80IA(5) without appreciating that the Hon'ble Bombay High Court in the case of the CIT-10 Vs M/s Galaxy Surfactants Ltd. has clearly upheld the AO's mode of computation of deduction u/s 80IA(5) while delineating the difference between the computation of deduction u/s 10B vis-a-vis computations u/s 80IA(5) and 80IA(6)?"*

*3. Whether on the facts and circumstances of the case and in law the Ld. CIT(A) is not justified in holding that the assessee is entitled to claim deduction of its income of the eligible unit u/s 80IA(5) without adjusting the notional brought forward losses of earlier years, ignoring Hon'ble ITAT decision in the case of Pidilite Industries and instead, relying on the decision of Madras High Court in the case of Velayudhaswamy Spinning Mills Pvt. Ltd. which has been distinguished by the Hon'ble ITAT itself (Mumbai Bench) in its decision in the case of Pidilite Industries?"*

*4. Whether on the facts and circumstances of the case and in law the Ld. CIT(A) is not justified in holding that the assessee is entitled to claim deduction of its income of the eligible unit u/s 80IA(5) without adjusting the notional brought forward losses of earlier years, ignoring Hon'ble ITAT decision in the case of Khinvasara Investments Pvt. Ltd. 110 ITD 198 and ITAT Spl. Bench Ahmedabad in ACIT Vs Goldmine Shares & Finance Pvt. Ltd. 116 ITJ (A'bad) 705 ?*

*5. The appellant craves leave to add, amend or alter any of the above grounds of appeal"*

18. The crux of the grievance of the Revenue is with regard to whether the assessee is entitled to claim deduction on its income u/s.80IA(5) of the Act.

19. The brief facts on the issue are that the assessee had claimed deduction u/s.80IA of the Act in respect of wind mills located at Sangli and Dhule amounting to Rs.92,92,150/- and 65,44,763/- respectively. The

Assessing Officer holding that the assessee had ignored the provisions of section 80IA(5) of the Act and reworked the eligibility of deduction u/s.80IA in respect of each of these units treating the date of commencement of the wind mill as the initial assessment year. The Assessing Officer relied on the decision of Special Bench of ITAT in the case of ACIT Vs. Goldmine Shares and Finance Ltd. in ITA No.116 TTJ (Ahmadabad) 705 for the proposition that the initial year means the year in which the manufacture or production or other activity begins. The assessee had placed reliance vide submitting CBDT Circular No.1/2016 dated 15.02.2016 that the Board had accepted the decision of the Hon'ble Madras High Court in the case of Velayudhaswamy Spinning Mills (P) Ltd. Vs. ACIT reported in 38 DTR 57. The Board has clarified through the Circular that the initial assessment year as mentioned in Section 80IA(5) of the Act would mean the first year opted for by the assessee for claiming deduction u/s.80IA. The deduction is allowable for 10 years from the initial assessment year chosen by the assessee out of the 15 years beginning from the year in which undertaking commences the operations.

20. That on perusal of the relevant documents on records and the findings of the Authorities below, the main area of adjudication for deciding the claim of deduction u/s.80IA of the Act is whether the initial assessment year is the year in which the business has commenced or the initial assessment year is the year in which the assessee has opted for claiming deduction u/s.80IA of the Act. In assessee's own case for assessment year 2010-11 in ITA No.83/PUN/2015 and ITA No.96/PUN/2015 (supra.), specifically the Revenue's appeal in ITA No.96/PUN/2015, therein the ground raised was as follows:

*“3. Whether on the facts and in the circumstances of the case and in law, the Ld. CIT(A) was justified in allowing deduction u/s.80IA(4) by considering the initial assessment year for the purpose of claiming deduction u/s.80IA(4) of the Act, was the first year in which the assessee made such claim after exercising the option for ignoring the operation of section 80IA(5) of the I. T Act, 1961 and provision of section 80IA(2) according to which the first year was the year in which the assessee started generating electricity?”*

21. The Tribunal in assessee's own case for assessment year 2010-11 in ITA No.83/PUN/2015 and ITA No.96/PUN/2015 (supra.) has observed and held on this issue and the relevant paragraphs are extracted for the sake of completeness as follows:

*“24. We heard both the sides. We find the issue under consideration was the subject matter before the Tribunal in the assessee's own case for the A.Yrs. 2008- 09 and 2009-10 (supra). The relevant operational paragraphs are extracted as under for the sake of completeness :*

*“9. The Assessing Officer had disallowed the claim of deduction u/s.80IA(4)(iv)(a) of the I.T. Act amounting to Rs.43,93,235/-. The Assessing Officer also treated Sangli and Dhule units as single one having same eligible business. The claim was made in respect of wind mill located at Sangli. The issue pertains to losses of the undertaking before the initial year already adjusted against other income. During the course of the assessment proceedings, the assessee relied upon various decisions including Pune Tribunal's decision in the case of Poonawala Finvest & Agro (P) Ltd. Vs. Asst. Commissioner of Income-tax reported in (2008) 118 TTJ (Pune) 68. The Assessing Officer however relying upon Special Bench decision of Ahmedabad Tribunal reported in the case of ACIT Vs. Goldmine Shares & Finance (P) Ltd. reported in 116 TTJ (Ahmedabad) 705, disallowed the claim of the assessee. While doing so, the Assessing Officer also held that initial assessment year has to be considered as the year in which power generation commences and not the year in which it chooses to make claim for deduction for the first time. The Assessing Officer held that in the current section 80IA(5), there is no option given to the assessee to choose initial assessment year.*

*9.1 The matter was carried before first appellate authority, wherein the various factual and legal contentions were raised on behalf of assessee and having considered the same, the CIT(A) had allowed the claim of the assessee on both accounts. The same has been opposed before us on behalf of Revenue, inter alia, submitted that the CIT(A) was not justified in holding that for the purpose of Section 80IA the year in which the assessee chooses to claim deduction has to be treated as initial assessment year. The CIT(A) was not justified in holding that profit of the eligible business has to be computed without deducting therefrom brought forward losses or unabsorbed depreciation prior to the initial year of claim de hors the provision u/s. 80IA(5) of the Act. The CIT(A) erred in ignoring that the assessee was in power generation*

*business and holding that each windmill has to be taken as independent eligible business. On the facts and circumstances of the case, the CIT(A) erred in holding that each Windmill unit has to be treated on standalone basis de hors the specific stipulation in Section 80IA(5) of the Act that 'profit and gains of eligible business' being power generation business have to be taken. Accordingly, the order of CIT(A) be set aside and that of Assessing Officer be restored. On the other hand, the learned Authorized Representative has supported the order of CIT(A) on the issue.*

*9.2 After going through the rival submissions and material on record, we find that as per sec. 80IA(2) of the IT. Act, the assessee has option to exercise the choosing of initial assessment year out of fifteen years beginning with the year in which the undertaking starts production. The Assessing Officer was not correct in asserting that there was no option to the Assessing Officer to exercise option in choosing the initial assessment year. As regards the issue of losses and unabsorbed depreciation of the undertaking already adjusted against the other income it was found that the same is covered by the decision of Pune Tribunal in case of Poonawala Finvest (supra) in favour of the assessee. The Assessing Officer has relied upon Special Bench decision of Ahmedabad Tribunal in the case of ACIT Vs. Goldmine Shares & Finance (P) Ltd. reported in 116 TTJ (Ahmedabad) 705. However, the same could not be followed in view of the Hon'ble Madras High Court judgment in case of Velayudhaswamy Spinning Mills (P) Ltd. Vs. ACIT reported in 38 DTR 57. ITAT, Bangalore Bench in the case of Anil H Lad Vs. DCIT did not follow the Special Bench decision of the Ahmedabad Bench Tribunal in view of above judgment of Madras High Court. Relevant portion of the order is reproduced for the sake of clarity:*

*"From reading of the above, it is clear that the eligible business were the only source of income, during the previous year relevant to initial assessment year and every subsequent assessment years. When the assessee exercise option, the only losses of the years beginning from initial A.Y. alone are to be brought forward and no losses of earlier years which were already set off against the income of the assessee. Looking forward to a period of ten years from the initial assessment is contemplated. It does not allow the Revenue to look backward and find out if there is any loss of earlier years and bring forward notionally even though the same were set off against other income of the assessee and the set off against the current income of the eligible business. Once the set off is taken place in earlier year against the other income of the assessee, the Revenue cannot rework the set off amount and bring it notionally. Fiction is created only for the limited purpose and the same cannot be extended beyond the purpose for which it is created."*

*27. Thus, the Hon'ble Madras High Court has clearly held that where the depreciation and loss of earlier assessment years have already been set off against other business income of those assessment years, there is no need for notionally carrying forward and setting off of the same depreciation and loss in computing the quantum of deduction available u/s.80I. The Hon'ble Court has held further that the year of commencement alone need not be the 'initial year', but depending upon the facts of the case*

*and the option exercised by the assessee, the year of claim also can be considered as "initial assessment year". The court has also examined the issue from a different legal angle and held that the proposition argued by the Revenue is not compatible with the scheme of gross total income conceptualized in the IT Act especially in the light of section 80AB which are all relevant while considering the deduction u/s.80IA which is falling under Chapter VIA of the I.T. Act, 1961. Where the earlier depreciation and losses have already been set off, those loss and depreciation do not go to reduce the gross total income of an assessee within the meaning of sec.80AB and therefore, bringing the notional concept of carrying forward and set off will be contrary to the scheme of sec.80AB and concept of gross total income.*

*28. Now, it is clear as we find that this issue is squarely covered by the above discussed judgement of the Hon'ble Madras High Court in the case of Velayudhaswamy Spinning Mills P. Ltd. Vs. ACIT (38 DTR 57). Where such an overriding judgement of the constitutional court is governing the issue, we are not permitted to rely on the decision of the Special Bench of the Ahmedabad Tribunal.*

*29. Therefore, following the above judgement of the Hon'ble High Court of Madras, we accept the contention of the assessee and reverse the order of the Commissioner of Income-tax(A) on this point and direct the Assessing authority to grant deduction to the assessee u/s.80IA for the quantum claimed by the assessee without diluting the same by the notional deduction of earlier loss and depreciation".*

*9.3 In view of above, the CIT(A) was justified in directing the Assessing Officer to allow the deduction u/s.80IA(4)(iv)(a) of the Act without deducting brought forward loss or unabsorbed depreciation prior to initial year on notional basis. This reasoned factual and legal finding of CIT(A) needs no interference from our side. We uphold the same.*

*25. From the above, it is evident that the Tribunal has taken a view on this issue and decided in favour of the assessee following various decisions discussed in Para 9.2 above. Considering the same and in the absence of any sustainable decisions in faovur of the Revenue, we are of the opinion that the order of the CIT(A) is fair and reasonable and it does not call for any interference. All the 3 grounds raised by the Revenue are accordingly dismissed."*

22. Therefore, this issue was answered in favour of the assessee and in this decision also, the Tribunal had relied on the decision of the Hon'ble Madras High Court in the case of Velayudhaswamy Spinning Mills (P) Ltd. Vs. ACIT (supra.) and held that the initial assessment year in respect to claim deduction u/s.80IA of the Act would mean the first year opted for by the

assessee for claiming such deduction and is allowable for 10 years from the initial assessment year chosen by the assessee out of the 15 years beginning from the year in which undertaking commences the operations. We further find the Hon'ble Bombay High Court in the case of CIT Vs. Hercules Hoists Ltd. in ITA No.707 of 2014 reported in 2017 99 CCH0347 (Mum) HC had followed the decision of the Hon'ble Madras High Court in the case of Velayudhaswamy Spinning Mills (P) Ltd. Vs. ACIT (supra.) and allowed the issue in favour of the assessee and also held that the said decision of the Hon'ble Madras High Court has been confirmed by the Hon'ble Apex Court and as such attaining finality. Therefore, it is settled law with regard to the claim of deduction u/s.80IA of the Act, initial assessment year to be considered would be the year in which the assessee first exercises his option to claim deduction u/s.80IA of the Act.

23. The Ld. CIT(Appeals) also at Para 5.3 of his order has held that the issue is settled by the decision of the Hon'ble Madras High Court in the case of Velayudhaswamy Spinning Mills (P) Ltd. Vs. ACIT (supra.) which has also been accepted by the CBDT through Circular No.1/2016 and with these clarifications, the assessee is entitled to choose initial assessment year and the deduction is allowable for 10 consecutive assessment years starting with the initial assessment year in a slab of 15 years starting from the year of operation of the undertaking.

24. Taking totality of facts and circumstances into consideration and the various judicial pronouncements, we sustain the relief provided to the assessee and dismiss the grounds of appeal raised by the Revenue. Thus, **grounds of appeal raised by the Revenue are dismissed.**

25. In the result, **appeal of the Revenue in ITA No.1790/PUN/2017 is dismissed.**

26. In the result, **appeal of the assessee is partly allowed and appeal of the Revenue is dismissed.**

Order pronounced on 10<sup>th</sup> day of December, 2020.

Sd/-  
**R.S.SYAL**  
**VICE PRESIDENT**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 10<sup>th</sup> December, 2020.

SB

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-6, Pune.
4. The Pr. CIT-5, Pune.
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

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आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	10.12.2020	Sr.PS/PS
2	Draft placed before author	10.12.2020	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		