

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH

श्री एन.के.सैनी, उपाध्यक्ष एवं श्री आर.एल. नेगी, न्यायिक सदस्य
BEFORE: SHRI. N.K.SAINI, VP & SHRI , R.L. NEGI, JM

आयकर अपील सं./ ITA NO. 729/Chd/2018

निर्धारण वर्ष / Assessment Year : 2013-14

The ITO Ward-4(2), Ludhiana	बनाम	M/s Swaran Fastners Shop No. 03, Shiv Market, Satsang Road, Ludhiana
		स्थायी लेखा सं./PAN NO: AAFS3860R
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Shri Sandip Dahiya, CIT

सुनवाई की तारीख/Date of Hearing : 28/01/2021

उद्घोषणा की तारीख/Date of Pronouncement : 18/02/2021

आदेश/Order

PER N.K. SAINI, VICE PRESIDENT

This is an appeal by the Department against the order dt. 07/03/2018 of Ld. CIT(A)-2 Ludhiana.

2. Following grounds has been raised in this appeal:

i. Whether on the facts and the circumstances of the case and in law, the CIT(A)-2, Ludhiana was justified in deleting the addition of Rs. 20,50,000/-whereas the assessee could not explain the source of this amount credited in the capital account of Smt. Swaran Kanta to the satisfaction of the Assessing Officer.

ii. Whether on the facts and the circumstances of the case and in law, the CIT(A)-2, Ludhiana was justified in deleting the addition of Rs. 40,50,000/-whereas the assessee has failed to explain the genuineness of the sums received from Sh. Ankush Gupta particularly when his credit worthiness was not established beyond doubt.

iii. Whether on the facts and the circumstances of the case and in law, the CIT(A)-2, Ludhiana was justified in deleting the addition of Rs. 3,88,82,000/-whereas the assessee failed to explain the credit worthiness of M/s Shree Radha Commodity Services to the extent of Rs. 3,88,82,000/- to the satisfaction of the Assessing Officer.

iv. That the order of the CIT(A) on the above issues raised in this appeal be set aside and that of the Assessing Officer be resorted to.

v. That the appellant craves leave to add or amend any grounds of appeal before it is finally disposed off.

3. Vide Ground No. (i) the grievance of the Department relates to the deletion of addition of Rs. 20,50,000/- made by the A.O. on account of the amount credited in the capital account of Smt. Swaran Kanta.

4. Facts related to this issue in brief are that the assessee filed the return of income on 21/09/2013 declaring an income of Rs. 1,28,240/- which was processed under section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'Act'). Subsequently the case was selected for scrutiny. During the course of the assessment proceedings, the A.O. noticed that in the capital account of Smt. Swaran Kanta partner, a sum of Rs 20,50,000/- was credited as per following details:

29/06/2012	Cheque No. 858646	8,00,000/-
26/07/2012	Cheque No. 858647	50,000/-
11/08/2012	Cheque No. 858648	7,00,000/-
13/08/2012	Cheque No. 858649	5,00,000/-
	Total	20,50,000/-

The A.O. asked the assessee to furnish the explanation for the said addition. According to the A.O. the assessee did not file the evidence, he therefore treated the said amount as unexplained income of the assessee and made the addition.

5. Being aggrieved the assessee carried the matter to the Ld. CIT(A) and submitted as under:

The first ground of appeal in this case is that the additions have been made of Smt. Swaran Kanta who is Partner in the firm at Rs.2050000/- being the Capital introduced during the year under consideration. The submissions to this reply are as under:

a) Smt. SwaranKanta received the amount from her son Sh. Puneet Gupta who is Non resident and living in U.K. The photocopy of the NRE saving account of Sh. Puneet Gupta being maintained with CITI Bank, Feroze Gandhi Market,

Ludhiana is attached. The amount of Rs.8 lakh has been received from CITI Bank through RTGS in the savings account of Smt. SwaranKanta having account No.00000010007210393 with State Bank of India, Aggar Nagar, Ludhiana and the same amount was introduced on 29.06.2012 as capital in the firm. Rs.50000/- was transferred to the Capital Account on 26.07.2012 from the outstanding balance with State Bank of India. Again she received from Sh. Puneet Gupta, her son on 11.08.2012 through RTGS from NRE Account to her saving account on 11.08.2012. The amount of Rs.7 lakh was given to M/s SwaranFastners as capital on 11.08.2012 and Rs.5 lakh was given on 13.08.2012 to M/s SwaranFastners. The total amount of Rs.20 lakh was received from her son who is Non resident. The balance amount of Rs. 50000/- was introduced as capital being the amount outstanding in her account. The photocopy of the capital account of Smt. Swarankanta, her saving bank account with SBI and saving bank account of Sh. Puneet Gupta, NRE are placed in the paper book page no. 6 to 8.

b) The complete explanations was given to the A.O. during the proceedings along with complete evidence but the A.O. has made additions in the hands of firm without considering this fact that the amount belongs to Smt. SwaranKanta and if at all any additions was to be made it should have been made in the hands of Smt. SwaranKanta. However the complete evidences have been provided to your good self along with source of source hence the additions of Rs. 2050000/- made in the firm's hand being Partner's Capital addition should be deleted.

c) Further your kind attention is invited to the Order Sheet entries which has been placed in the paper book at page no. 1 to 3. Your honor will find that in the Order sheet entries, the proceedings were started on 23.12.2015 and the last proceedings are dated on 19.02.2016 on which date the case was adjourned to 26.02.2016. From the order sheet entries your honor will find that no show cause notice has been issued to the assessee before making any additions on accounts of unexplained credits in the name of Smt. SwaranKanta which violates the Principles of Natural Justice and additions based on this issue should be deleted and assessment should be quashed.

5.1 The aforesaid submission were forwarded to the A.O. by the Ld. CIT(A) for the remand report. In response the A.O. submitted as under:

Kindly refer to reply filed by the counsel of the assessee dated 26.09.2017 addressed to you.

2. In this regard, it is submitted that assessment in the case was completed u/s 143(3) of the Income Tax Act, 1961 on 23.03.2016 at an income of Rs. 4,51,50,218/- against the returned income of Rs. 1,28,240/- by making following additions :-

I.	Unexplained partner's capital	20,50,000/-
II.	Unexplained credit of Sh. Ankush Gupta	40,50,000/-
III.	Unexplained credit of M/s ShriRadha Commodity Services	3,88,82,000/-
IV.	Personal nature expenses disallowed	39,978/-

During the course of assessment proceedings, it was noticed that Smt. SwaranKanta received the amount from her son Shri Puneet Gupta who is non resident and living in U.K. The photocopy of the NRE saving account of Sh. Puneet Gupta being maintained with CITI Bank was also furnished by the assessee. But, the source of income of Shri Puneet Gupta was not produced before the then A.O. A show cause notice was also issued to the assessee on 09.03.2016 which was duly served upon the assessee on 10.03.2016(copy enclosed). Hence, an addition of Rs. 20,50,000/- was made by the A.O. during the course of assessment proceedings.

5.2 The said remand report was forwarded by the Ld. CIT(A) to the assessee for its counter comment. In response the assessee in its counter comment submitted as under:

The complete comments on the remand report dated 21.11.2017 submitted by the Income tax Officer, Ward 4(2), Ludhiana are being given as under:

1. Partners Capital Rs. 20,50,000/-: In this case there is addition of Rs. 20,50,000/- in the case of Partner Smt. SwaranKanta. The complete details were given to your good self vide written submissions dated 26.02.2017 and each and every entry was explained along with evidence and the source of source was also explained. The A.O. has not given any comments after having verified each and every entry, simply, the A.O. has stated that the amount of Rs. 20,00,000/- has been received from NRE Saving Account number 5- 102915-161 being maintained with CITI Bank for which the complete details has been given in the written submissions. However again to repeat Rs. 8,00,000/- has been received on 29.06.2012 through RTGS from the saving account of Sh. Puneet Gupta NRE who is the son of assessee. The amount was transferred through RTGS in the saving account of Smt. SwaranKanta being maintained with State Bank of India. Further, again to repeat Rs. 12,00,000/- has been received on 11.08.2012 through RTGS from the saving account of Sh. Puneet Gupta NRE who is the son of assessee. The amount was transferred through RTGS in the saving account of Smt. SwaranKanta being maintained with State Bank of India. Please note that his son is working in U.K. and he has maintained NRE account with CITI Bank, Ludhiana and the photocopy of the bank statement is placed in the paper book at page number 8 which may please be referred. It is further submitted that Rs. 50,000/- has been introduced in the capital account from the saving account number 6010007210393 with State Bank of India, Aggar Nagar, Ludhiana on 26.07.2012 from the balance outstanding in her saving account. The photocopy of bank saving account is placed in the paper book at page number 7 which may please be referred. It may be mentioned here that the A.O. in his remand report has mentioned that the amount of Rs. 20.50,000/- has been received from NRE Saving account of Sh. Puneet Gupta but the correct facts are that Rs. 20,00,000/- was received from NRE Saving account by the partner Smt. SwaranKanta.

The only allegation made by the A.O. in his remand report that the source of income of Sh. Puneet Gupta was not produced before the then A.O. In this connection it is submitted that he is working in U.K. and Sh. Puneet Gupta has transferred the funds from U.K. in his saving account and thereafter he has

transferred through RTGS to saving account of Smt. SwaranKanta. The amounts are transferred to State Bank of India in her saving account. From the saving account of State Bank of India the amounts were transferred through cheques to the Firm for which the complete details have been given in the written submissions and the photocopy of saving account maintained with State Bank of India is placed in paper book at page number 7 and saving account of Sh. Puneet Gupta NRE is placed in the paper book at page number 8. The assessee has given the source of source for the additions in the capital account of SwaranKanta along with documentary evidences of bank accounts for which the A.O. has not given any adverse remarks. The A.O. has simply stated that the Income of Sh. Puneet Gupta who is son of Smt. SwaranKanta and living and working in U.K. has sent the money from U.K. in his NRE account. The said amounts of Rs. 20,00,000/- for which details have already been given above were transferred through RTGS to the saving account of her mother from where she has given amounts to the Firm. The credits are fully explained in this case, the correct amount received from NRE Puneet Gupta is Rs. 20,00,000 not 20,50,000/- as assumed by the A.O. in his remand report. It is also important to mention here that Smt. SwaranKanta is being assessed separately and she is filing separate return of income for each assessment year.

It is important to mention here that the A. O. issued the notice to the assessee for clarification of written submission given by the assessee vide letter no.ITO/ward(2)/Ldh/1718/485 dated 13.10.2017 and letter no. ITO/ward(2)/Ldh/1718/540 dated 13.11.2017 and the undersigned attended and clarified each and every issue on the issue of introduction of Capital by Partner Smt. SwaranKanta. The photocopies of the enquiries letter issued by the A.O. are also attached for your kind reference. The A.O. has not uttered a single word about the amounts received by Smt. SwaranKanta from her son who is living and working in U.K. and has transferred the funds through RTGS from his NRE account. The assessee has given him all the clarifications of the amounts received from her son from his NRE account which itself proves of source also. In view of the above facts it is requested and prayed to deleted the addition of Rs. 20,50,000/- in the hands of the firm under the wrong notion of law.

5.3 It was further submitted as under:

Written submissions dated 12.02.2018

Sh. Puneet Gupta, NRE has also given the following documents to prove that the amounts were sent by him from relation Foreign Exchange department being confirmation of transactions done by Sh. Puneet Gupta and the complete details are being given as under:

a) The first transaction is dated 26.06.2012 of 9000 GBP and the conversion rate is 88.45 and Indian Rupees 796050 which was transferred by Sh. Puneet Gupta, NRE from London, Barclays Bank, PLC, Canary Wharf, London as per photocopy of the document attached.

b) The second transaction is dated 06.08.2012 of 14000 GBP and the conversion rate is 85.80 and Indian Rupees 1201200 which was transferred by Sh. Puneet

Gupta, NRE from London, Barclays Bank, PLC, Canary Wharf, London as per photocopy of the document attached.

c) The next transaction is dated 24.10.2012 of 14000 GBP and the conversion rate is 85.55 and Indian Rupees 1197700 which was transferred by Sh. Puneet Gupta, NRE from London, Barclays Bank, PLC, Canary Wharf, London as per photocopy of the document attached.

d) The next transaction is dated 12.11.2012 of 14000 GBP and the conversion rate is 87.05 and Indian Rupees 1218700 which was transferred by Sh. Puneet Gupta, NRE from London, Barclays Bank, PLC, Canary Wharf, London as per photocopy of the document attached.

e) The next transaction is dated 26.03.2013 for Rs. 1231500 being swift message of Barclays Corporate in which there is a mention the name of Sh. Puneet Gupta and the purpose mentioned is Gift to family. This transaction is done through Rational Foreign Exchange Limited, Holland House, Bury Street, London as per photocopy of the document attached.

Your honor will find that all the transaction had been done from London by Sh. Puneet Gupta who is Son of Smt. SwaranKanta Jain and brother of Sh. Ankush Gupta.

The above amounts have been transferred by Sh. Puneet Gupta in his savings account being maintained with CITI Bank and out of these transactions the amounts were transferred through RTGS/Cheques to her mother and his brother. This will again prove that the amounts had been received by Sh. Puneet Gupta from London from the accounts maintained by him at London with bank.

Written submissions dated 22.02.2018

The following documents are attached:

1. The copy of bank statement with Barclays Bank in the name of Sh. Puneet Gupta. In this statement on 26.06.2012, 9000 GBP were transferred to Rational Foreign Exchange (FX) Department for transfer of amount of Rs. 796050/- in his NRE Account maintained in India.

2. The copy of bank statement with HSBC Bank of RadhaKrish Financials, London in which Mr. Puneet Gupta was Director having 100% share holding in the company as per photocopy of the letter dated 29.05.2014 issued by U.K. management accountancy is attached. Further the company information for company no.07102184 showing the details of Officers of the company have also been attached. In this statement on 06.08.2012, 14000 GBP were transferred to Rational Foreign Exchange (FX) Department for transfer of amount of Rs. 1201200/- in his NRE Account maintained in India.

3. The copy of bank statement with Barclays Bank in the name of Sh. Puneet Gupta. In this statement on 24.10.2012, 14000 GBP were transferred to Rational Foreign Exchange (FX) Department for transfer of amount of Rs. 1197700/- in his NRE Account maintained in India.

4. The copy of bank statement with Barclays Bank in the name of Sh. Puneet Gupta. In this statement on 12.11.2012, 14000 GBP were transferred to Rational Foreign Exchange (FX) Department for transfer of amount of Rs. 1218700/- in his NRE Account maintained in India.

5. The copy of bank statement with Barclays Bank in the name of Sh. Puneet Gupta. In this statement on 22.03.2013, 15000 GBP were transferred to Rational Foreign Exchange (FX) Department for transfer of amount of Rs.1231500/- in his NRE Account maintained in India.

The documents are being attached and your honor will find that all the transactions were carried out by Sh. Puneet Gupta from his bank accounts or through his company in which he was having 100% share holding. These bank statements were received by Sh. Puneet Gupta through Barclay Bank on 13.02.2018 as per copies of bank statements received through email by the family members of Sh. Puneet Gupta. This proves the source of source. It is requested and prayed to accept the contention of the assessee since the complete source of source has been established and even the funds have been transferred from U.K. from the bank accounts of Sh. Puneet Gupta.

6. The Ld. CIT(A) after considering the submissions of the assessee deleted the impugned addition by observing in para 6.5 of the impugned order as under:

6.5 I have considered the observations of the Assessing Officer as made by him/her in the assessment order while making the impugned addition as well as in the remand report. I have also considered written submissions filed by the assessee firm through its learned AR vide letters dated 26.09.2017, 12.02.2018 and 22.02.2018 on the issue under reference as well as counter comments of the assessee firm in connection with the remand report of the Assessing Officer. I have further considered other material placed by the learned AR of the assessee on record. On careful consideration of the assessment order, it has been noticed that the Assessing Officer has made the impugned addition as the assessee firm in the opinion of the Assessing Officer could not explain the source of additions to the capital account of Smt. Swarnkanta, Partner. On the other hand, the learned AR of the assessee had submitted that Smt. Swarnkanta, Partner received an amount of Rs.20,00,000/- from his son Sh. Puneet Gupta who is NRI and is presently settled in UK. It has also been submitted that Sh. Puneet Gupta has given this amount to his mother through his NRE account maintained by him with CITY Bank, Feroze Gandhi Market, Ludhiana. In support of his contention, the learned AR of the assessee has also enclosed copy of NRE saving bank account of Sh. Puneet Gupta. It has further been submitted that an amount of Rs.8,00,000/- has been transferred in the saving bank account bearing No. 00000010007210393 of Smt. Swarnkanta maintained by her with SBI, Agar Nagar, Ludhiana by Sh. Puneet Gupta through RTGS and the same was introduced in her capital account on 29.06.2012 as capital in the assessee firm. It has again been submitted that an amount of Rs. 12,00,000/- has again been transferred in the saving bank account bearing No. 00000010007210393 of Smt. Swarnkanta maintained by her with SBI, Agar Nagar, Ludhiana by Sh. Puneet Gupta through RTGS on 11.08.2012 and the

same was also introduced in her capital account on 11.08.2012 (Rs.7,00,000/-) and 13.08.2012 (Rs.5,00,000/-) as capital in the assessee firm. It was again submitted that an amount of Rs.50,000/- was again introduced as capital on 26.07.2012 out of outstanding balance in the bank account of Smt. Swarnkanta. It has again been submitted that the assessee firm has given complete explanation to the Assessing Officer along with documentary evidence but the Assessing Officer has made impugned addition in the hands of the assessee firm without considering the fact that the amount belongs to Smt. Swarnkanta and if at all any addition was to be made it should have been made in the hands of Smt. Swarnkanta. It has again been submitted that the Assessing Officer has not given any show cause notice before making the addition under reference which violates the principles of natural justice. On careful consideration of the rival contentions, I am of the opinion that the assessee firm has explained even the source of source in respect of the capital introduced in the capital account of Smt. Swarnkanta by producing copy of NRE account of Sh. Puneet Gupta. On perusal of the bank accounts of Sh. Puneet Gupta and Smt. Swarnkanta, I am convinced that the capital has been introduced by Smt. Swarnkanta out of explained sources. When asked to prove the source of Sh. Puneet Gupta, the learned AR of the assessee also placed on record the documents which prove beyond doubt that the amount in his NRI account has been transferred by Sh. Puneet Gupta from his own explained sources and that too in Pounds. Under such circumstances, the action of the Assessing Officer in making an addition of Rs.20,50,000/- on account of unexplained credits in the capital account of Smt. SwarnKanta, Partner cannot be said to be justified and as such the addition of Rs.20,50,000/- made by the Assessing Officer in this case on account of unexplained credits in the capital account of Smt. SwarnKanta, Partner is, therefore, directed to be deleted. In the result, the grounds No. 2 and 3 of appeal taken by the assessee firm are allowed.

7. Now the Department is in appeal.
8. Ld. CIT DR strongly supported the assessment order passed by the A.O. and further submitted that the assessee did not produce any evidence relating to the credit in the partner capital account, therefore the addition of Rs. 20,50,000/- was rightly made in the hands of the assessee and the Ld. CIT(A) was not justified in deleting the same.
9. In his rival submissions the Ld. Counsel for the Assessee reiterated the submissions made before the Ld. CIT(A) and further submitted that the assessee explained the source for depositing the amount in partner's capital account. It was further submitted that no addition in the hands of the firm was called for on account of deposit in the partner's capital account when the source of that deposit was fully explained. The reliance was placed on the following case laws:

- ITO Vs. Nahar Singh Sadhu Singh [2001] 253 ITR 471 (P&H)
- CIT Vs. Metachem Industries [1999] 245 ITR 160 (M.P.)

10. We have considered the submissions of both the parties and perused the material available on the record. In the present case it is noticed that the assessee explained the source of the partner Smt. Swaran Kanta for depositing the amount of Rs. 20,50,000/- in the capital account. The said amount was received by the partner from her son Shri Puneet Gupta who is NRI, the transaction was through banking channel out of the NRE saving bank account of Shri Puneet Gupta, therefore the addition made by the A.O. was not justified. Moreover the amount was received by the assessee firm from the partner who explained the source for the same and if at all any addition was called for that was required to be made in the hands of the partner and not in the hands of assessee firm. On an identical issue the Hon'ble Jurisdiction High Court in the case of ITO Vs. Nahar Singh Sadhu Singh (supra) held that “ *the partner had the requisite amount to invest towards the capital account of the firm. Since no evidence had been pointed out against that finding the amount could not be assessed as income from undisclosed sources of the firm.*”

10.1 Similarly the Hon'ble M.P High Court in the case of CIT Vs. Metachem Industries (supra) held as under:

“ Once it is established that the amount has been invested by a particular person, be he a partner or an individual, then the responsibility of the assessee is over. Whether that person is an income-tax payer or not and where he had brought this money from, is not the responsibility of the firm. The moment the firm gives a satisfactory explanation and produces the person who has deposited the amount, then the burden of the firm is discharged and in that case that credit entry cannot be treated to be the income of the firm for the purposes of income-tax.”

11. We therefore by keeping in view the aforesaid discussion and the ratio laid down by the Hon'ble High Courts in the aforesaid referred to cases are of the view that the impugned addition was rightly deleted by the Ld. CIT(A).

12. The next issue vide ground no. (ii) relates to the deletion of addition of Rs. 40,50,000/- made by the A.O. on account of amount received from Shri Ankush Gupta.

13. The facts related to this issue in brief are that the A.O. during the course of assessment proceedings noticed that the assessee had received a sum of Rs. 41,50,000/- from one Shri Ankush Gupta as per following details :

Sr. No.	Date	Amount
1	09/05/2015	1,00,000
2	31/10/2012	6,00,000
3	31/10/2012	4,00,000
4	15/11/2012	4,50,000
5	15/11/2012	5,50,000
6	19/11/2012	6,00,000
7	19/11/2012	4,00,000
8	21/11/2012	1,50,000
9	20/12/2012	7,00,000
10	28/12/2012	2,00,000

13.1 He asked the assessee to furnish the evidence of source of those amount. The assessee submitted copy of the bank account from where the cheques were issued to the assessee on the following dates:

Sr. No.	Date	Amount
1	31/10/2012	10,00,000
2	14/11/2012	4,50,000
3	14/11/2012	1,50,000
4	14/11/2012	4,00,000
5	19/11/2012	11,50,000

13.2 The A.O. again asked the assessee to file the source of corresponding deposits in the bank account. In response the assessee submitted as under:

"The credit appearing at Rs. 10,00,000/- dated 31.10.2012 was received by Ankush Gupta from his brother Puneet Gupta . Rs 1,50,000/- and Rs. 4,00,000/-dated 14.11.2012 have been received from Sh. Aakash Bansal, brother in law , Rs 11,50,000/- dated 19.11.2012 has been received from his brother Sh. Puneet Gupta . Further Rs. 7,00,000/- dated 20.12.2012 has been given by Ankush Gupta to Swaran Fastner . Further Rs. 2,00,000/- is the correct figure instead of Rs 8,00,000/- and the correct date is 28.12.2012 instead of 23.12.2012 which has also been given to Swam Fastners. "

13.3 The A.O. however was not satisfied from the submissions of the assessee and made the addition of Rs. 40,50,000/- by observing as under:

I have considered the reply of the assessee . He has stated that the creditor received the amounts from Puneet Gupta and Aakash Bansal , but no evidence for the same is filed. Further no source of amounts of Rs. 7,00,000/- and 2,00,000/- deposited on 20.12.2012 and 28.12.2012 has been filed. The assessee, vide questionnaire dated 9.03.2016 was again asked to produce evidence of sources of amounts advanced by Sh. Ankush Gupta, but again the same were not filed. The assessee simply stated vide reply dated 14.03.2016 that the same were already filed on 17.11.2015 (wrongly mentioned as 17.11.2015 in place of 27.11.2015) whereas in that reply no evidence is filed. As such the source of amount of Rs. 40,50,000/-is not proved. Accordingly credit of Rs. 40,50,000/- in the books of the assessee, in the name of Sh. Ankush Gupta is treated as not explained and thus treated as income of the assessee.

14. Being aggrieved the assessee carried the matter to the Ld. CIT(A) and submitted as under:

The second ground of appeal is that the A.O. has made addition on account of Rs. 4050000/- received from Sh. Ankush Gupta who is son of Smt. Swarankanta and Kushal Gupta. He is also brother of Sh. Puneet Gupta. The assessee has given complete reply on this issue on 27.11.2015 and again the same was mentioned on 14.03.2016, photocopy of the reply is attached in the paper book at page no.4 and 5. Further your kind attention is invited to the Order Sheet entries which has been placed in the paper book at page no.1 to 3. Your honor will find that in the Order sheet entries, the proceedings were started on 23.12.2015 and the last proceedings are dated on 19.02.2016 on which date the case was adjourned to 26.02.2016. From the order sheet entries your honor will find that no show cause notice has been issued to the assessee before making any additions on accounts of unexplained credits in the name of Sh. Ankush Gupta which violates the Principles of Natural Justice and additions based on this issue should be deleted and assessment should be quashed. The reply on merits is being submitted as under:

a) Your kind attention is invited to paper book page 10 which is saving account of Ankush Gupta. The amount of Rs.30513.39 and Rs.26499.29 was received on 26.04.2012 from the Sale/Maturity of Mutual Funds. Further amount of Rs.31260.15 dated 30.04.2012 and amount of Rs.31586.79 dated 07.05.2012 were also received on Sale/Maturity of Mutual Funds. There was a balance of Rs.197250.85 on 07.05.2012 in the saving account out of which amount of Rs. 100000/- was given to SwaranFastners. This amount is mentioned on Paper book page no. 10. Further the receipt of Rs.10 lakh from Sh. Puneet Gupta, his real brother from his Brother's NRE saving account. The copy of NRE saving account is placed in the paper book page no. 16 to 18. The amount of Rs.10 lakh is mentioned in the saving account of Sh. Puneet Gupta in the paper book page 17 being maintained with CITI bank. The amount was received by Sh. Ankush Gupta through RTGS. out of which Rs.4 lakh was given by Sh. Ankush Gupta on 31.10.2012 and the amount of Rs.6 lakh was given to SwaranFastners on 01.11.2012. These facts can be verified from the paper book page no. 12 being saving account with State Bank of India of Sh. Ankush Gupta. Sh. Ankush Gupta further received the amount of, Rs. 4 lakh, Rs.1.50 lakh, Rs.4 lakh from Sh. AkashBansal on 14.11.2012. The saving accounts of Sh. AkashBansal with State Bank of India, Account No.30784612826, (Jaitu) Faridkot from where the amount of Rs. 1.50 lakh was received by Sh. Ankush Gupta. The saving passbook is placed in the paper book page no. 19 and 20. Further Sh. Akashbansal is also maintaining saving bank account No.30343633939 with State Bank of India, Jaitu (Fardkot) and this saving account is placed at paper book page no. 21 and 22. From the saving account of Sh. AkashBansal, the amount of Rs.4 lakh was received by Sh. Ankush Gupta in the saving account and this amount is reflected in the saving account of Sh. Ankush Gupta at paper book page no. 12. Further Sh. Akash Bansal is maintaining saving account with HSBC Bank, Gurgaon from where he gave amount of Rs.450000/- to Ankush Gupta. Sh. AkashBansal is his cousin brother. Out of these amounts Rs. 550000/-and Rs.450000/- was given to SwaranFastners on 15.11.2012 and these entries are reflected in the saving bank account in paper book page no. 12 and 13. Sh. Ankush Gupta further received amount of Rs. 1150000/- from his brother Sh. Puneet Gupta on 19.11.2012, Rs.2 lakh on 08.12.2012 and Rs. 50000/- on 11.12.2012 and further amount of Rs.8 lakh was received from Sh. Puneet Gupta on 30.03.2013. All these entries are reflected in the saving bank account in paper book page no. 18. Out of Rs. 1150000/- Rs. 6 lakh and Rs.4 lakh was given to SwaranFastners on 19.11.2012. Further amount of Rs.150000/- was given on 21.11.2012. These entries are reflected in paper book page no.13 in the saving account with SBI. Further the amount of Rs.200000/- dated 08.12.2012, 50000/- on 11.12.2012 and Rs.800000/- dated 30.03.2013 were received by Sh. Ankush Gupta in the saving account with Axis Bank and this Saving bank account statement is placed in the paper book page no. 15. Further the amounts received from SwaranFastners are also indicated in the saving account with Axis Bank and this saving bank account with Axis bank is placed in the paper book page no. 15. It is important to mention here that the amount of Rs. 1050000/- dated 11.12.2012 was received by Sh. Ankush Gupta against the sale of immovable property and the photocopy of the registration deed along with photocopies of the cheque is placed in the paper book page no.24 to 29 which is the photocopy of the cheque received from sale of property. The photocopy of the registration deed which is placed in the paper book page no. 25 to 27. The photocopy of the Power of attorney which is placed in the paper book page no.28 to29. The photocopy of the Return of Income along with Computation chart is placed in the paper book page no. 30 to 32 to prove the

contention and this amount was received in the Axis Bank which is placed in the paper book page 15.

b) Further your kind attention is invited to the Order Sheet entries which has been placed in the paper book at page no. 1 to 3. Your honor will find that in the Order sheet entries, the proceedings were started on 23.12.2015 and the last proceedings are dated on 19.02.2016 on which date the case was adjourned to 26.02.2016. From the order sheet entries your honor will find that no show cause notice has been issued to the assessee before making any additions on accounts of unexplained credits in the name of Sh. Ankush Gupta which violates the Principles of Natural Justice and additions based on this issue should be deleted and assessment should be quashed.

2. The assessee has discharge the onus by producing the following documents in the case of Smt. SwaranKanta and Sh. Ankush Gupta:

a) The confirmed copy of account showing the complete names and addresses, PAN No. of the persons from whom the loan has been received

b) The copies of bank statements from where the amounts were received by the assessee firm along with explanation in brief.

c) The complete details where the assesseees are being assessed from whom the loans have been received. Even Smt. SwaranKanta Jain was being assessed by the same A.O., hence once the onus is discharged by the assessee it becomes the duty of the A.O. to prove that the amounts are in- genuine.

d) The A. O. has not further gone to verify the amounts received from such persons to come to the conclusion that these amounts introduced as capital or unsecured loans from his son, Ankush Gupta are not genuine. Rather he should have verified from these perons by issuing notice u/s 133(6) or u/s 131(1) before making any additions in the Returned income of the assessee's firm.

e) Even the Order sheet entries are upto 19.02.2015 which itself proves that no question was asked by the A.O. during the proceedings before making any additions on this account, hence it clearly indicates that the additions on account of Partner Capital account to the tune of Rs.2050000/- and unsecured loans to the tune of Rs. 4050000/- has been made for the sake of additions on the basis of assumption, presumption, supposition and suspicious basis. The A.O. has not brought any material on record to prove that the amount of Capital introduced or unsecured Loans received from Sh. Ankush Gupta are not genuine in spite of the fact that the complete replies along with documentary evidences were given to the A.O. during the proceedings to prove this contention.

14.1 The aforesaid submissions received from the assessee were forwarded by the Ld. CIT(A) to the A.O. for the remand report. In response the A.O. submitted as under:

During the course of assessment proceedings, it was noticed that the assessee has received amounts totaling to Rs. 41,50,000/- from one ShriAnkush Gupta on various dates as under:-

Sr. No.	Date	Amount
1.	09.05.2015	1,00,000/-
2.	31.10.2012	6,00,000/-
3.	31.10.2012	4,00,000/-
4.	15.11.2012	4,50,000/-
5.	15.11.2012	5,50,000/-
6.	19.11.2012	6,00,000/-
7.	19.11.2012	4,00,000/-
8.	21.11.2012	1,50,000/-
9.	20.12.2012	7,00,000/-
10.	28.12.2012	2,00,000/-

The assessee vide questionnaire dated 06.11.2015 was asked to file evidence of source of corresponding deposits in the bank account of the creditor i.e. source of deposits in the bank account of Ankush Gupta in SBI.

In this regard, the assessee filed reply dated 14.03.2016(copy enclosed), but no complete details have been filed. Hence, credit of Rs. 40,50,000/- in the books of the assessee, in the name of ShriAnkush Gupta was treated as not explained and the same was treated as income of the assessee by my predecessor even after considering the reply filed by the assessee dated 27.11.2015 in which the assessee; has stated that the creditor received the amounts from Puneet Gupta and AakashBansal, but no evidence for the same was filed.

Further no source of amounts of Rs. 7,00,000/- and Rs. 2,00,000/- deposited on 20.12.2012 and 28.12.2012 has been filed.

14.2 The aforesaid remand report was forwarded by the Ld. CIT(A) to the assessee firm for its counter comments. In response the assessee submitted as under:

1. Unexplained credit of Sh. Ankush Gupta Rs. 41,50,000/-: The next issue raised by the A.O. in his remand report in para 3 on page 2 of the remand report shows the credits received from Sh. Ankush Gupta Rs. 41,50,000/- for which complete details have been given in the remand report in para 3. In the remand report the A.O. has given reference of questionnaire dated 06.11.2015 in which it has been mentioned to file evidence of source of corresponding deposits in the bank account of creditors of Sh. Ankush Gupta in the SBI. The assessee has replied on 27.11.2015 on this issue and the complete saving accounts of Sh. Ankush Gupta and Sh. Puneet Gupta brother of the creditor along with confirmed copy of account was given to the A. O. and the explanation of receipt of amounts was also given. Further in the remand report in next para the A. O. has stated that no complete details have been filed. **This fact is not correct** in view of reply already given to the A.O. 27.11.2015. The A.O. has further stated that the assessee has not

filed the complete details of credits of Rs. 40,50,000/- but the correct figure is Rs. 41,50,000/-. The A.O. has attached the copy of letter dated 14.03.2015 in which the assessee has mentioned that reply filed by the assessee dated 27.11.2015 was mentioned in reply dated 14.03.2015 in para 1 and the A. O. has also mentioned in his remand report regarding reply filed by the assessee dated 27.11.2015. Further he has stated that creditor received the amount from Sh. Puneet Gupta NRE, his brother and Sh. AkashBansal but no evidence was filed. The A.O. has simply stated that the no source of amount of Rs. 7,00,000/- dated 20.12.2012 and Rs. 2,00,000/- dated 28.12.2012 has been filed. This fact is also not correct. The A.O. has not considered the amount of repayment of Rs. 7,00,000/- dated 4.12.2012 paid by the firm to Ankush Gupta and amount was deposited in the saving account number 912010063667577 with Axis Bank, Aggar Nagar, Ludhiana. Further, The A.O. has not considered the amount of repayment of Rs. 7,00,000/- dated 4.12.2012 paid by the firm to Ankush Gupta and amount was deposited in the saving account number 912010063667577 with Axis Bank, Aggar Nagar, Ludhiana. Further. The A.O. has not considered the amount of repayment of Rs. 6,00,000/- dated 4.12.2012 paid by the firm to Ankush Gupta and amount was deposited in the saving account number 912010063667577 with Axis Bank, Aggar Nagar, Ludhiana. Further, The A.O. has not considered the amount of repayment of Rs. 3,00,000/- dated 10.12.2012 paid by the firm to Ankush Gupta and amount was deposited in the saving account number 912010063667577 with Axis Bank, Aggar Nagar, Ludhiana. Further, The A.O. has not considered the amount of repayment of Rs. 8,00,000/- dated 10.12.2012 paid by the firm to Ankush Gupta and amount was deposited in the saving account number 912010063667577 with Axis Bank, Aggar Nagar, Ludhiana. Sh. Ankush Gupta has given Rs. 7,00,000/- from the Axis Bank on 20.12.2012 and Rs. 2,00,000/- dated 28.12.2012 out of the amounts received back from SwaranFastners which have been credited in his saving account. The photocopy of saving bank account number 00000030037410900 being maintained with State Bank of India placed in paper book from page number 10 to 14 and saving account number 912010063667577 being maintained with Axis Bank placed in paper book at page number 15 and saving account number 5-102915-161 with CITI Bank of Puneet Gupta NRE, his real brother who is working in U.K. is placed in paper book from page number 16 to 18. Further, the saving account number 30784612826 with State bank of Sh. AkashBansal is placed in the paper book at page number 19 and 20. Further the saving account number 30343633939 of Sh. AkashBansal maintained with SBI is placed in the paper book at page number 21 and 22. Further the copy of statement with HSBC Bank saving account number 054-057047-006 is attached on paper book page 23 and 24. Further, the amount of Rs. 10,50,000/- was received through sale of property by Ankush Gupta and photocopy of all the relevant documents for sale of property along with power of attorney are placed in the paper book from page number 24 to 29. The A. O. has not given any comments on all these documents which itself proves that he has accepted the contention of the assessee. The A.O. has further mentioned in his remand report regarding source of Rs. 7,00,000/- dated 20.12.2012 and Rs. 2,00,000/- dated 28.12.2012 for which it has been clearly mentioned that the amount were received back from firm M/s SwaranFastners by the Ankush Gupta and the copy of account of Ankush Gupta is placed in the paper book at page number 9 and the same may please be referred. It is important to mention here that the creditworthiness has been proved by the assessee firm of Ankush Gupta after explaining source of source along with documentary evidences, confirmations, PAN Number, providing saving bank accounts and further providing saving accounts of other

persons from whom the amounts have been received which proves source of source along with return of income. The A. O. has not given any adverse remarks on this issue which clearly shows that the A. O. has accepted the contention of the assessee except two amounts for which the complete explanations have been given to your honor on this issue. It is requested and prayed that the additions based on suspicion and supposition of unexplained credit of Sh. Ankush Gupta who is the son of the Partners may please be deleted. It is also important to mention here that the Ankush Gupta is being assessed separately and she is filing separate return of income for each assessment year. If at all the explanation given by the assessee firm seems to be incorrect the right course was to make the additions in the hands of Sh. Ankush Gupta who has admitted the credits in his account. In view of the above facts it is requested and prayed to deleted the addition of Rs. 41,50,000/- in the hands of the firm under the wrong notion of law.

It is important to mention here that the A.O. issued the notice to the assessee for clarification of written submission given by the assessee vide letter no.ITO/ward(2)/Ldh/1718/485 dated 13.10.2017 and letter no. ITO/ward(2)/Ldh/1718/540 dated 13.11.2017 and the undersigned attended and clarified each and every issue on the issue of introduction of Cash Credit by Sh. Ankush Gupta. The photocopies of the enquiries letter issued by the A.O. are also attached for your kind reference. The A.O. has not uttered a single word about the amounts received by Sh. Ankush Gupta from his brother who is living and working in U.K. and has transferred the funds through RTGS from his NRE account. Further he has received the amounts from Sh. AkashBansal and against the sale of property. The complete clarification was given to the A. O. at the time of attending his office during enquiries against remand report and this was accepted by him during discussions but he has not mentioned the same in his remand report. This proves the source of source of Sh. Ankush Gupta. In view of the above facts it is requested and prayed to deleted the addition of Rs. 41,50,000/- in the hands of the firm under the wrong notion of law.

15. The Ld. CIT(A) after considering the submissions of the assessee and the remand report of the A.O. deleted the addition by observing in para 7.5 of the impugned order as under:

7.5 I have considered the observations of the Assessing Officer as made by him/her in the assessment order while making the impugned addition as well as in the remand report. I have also considered written submissions filed by the assessee firm through its learned AR vide letters dated 26.09.2017, 12.02.2018 and 22.02.2018 on the issue under reference as well as the counter comments of the assessee firm in connection with the remand report of the Assessing Officer. I have further considered other material placed by the learned AR of the assessee on record. On careful consideration of the assessment order, it has been noticed that the Assessing Officer has made the impugned addition as the assessee firm in the opinion of the Assessing Officer could not explain the credit balance in the account of Sh. Ankush Gupta. On the other hand, the learned AR of the assessee firm had submitted that Sh. Ankush Gupta received an amount of Rs. 32,00,000/- from his brother Sh. Puneet Gupta who is NRI and is presently settled in UK which was given by him to the assessee firm on different dates. It has also been

submitted that Sh. Ankush Gupta has also received another amount of Rs.9,50,000/- on different dated from his cousin Sh. AkashBansal which was also given to the assessee firm on different dates. In support of his contention, the learned AR of the assessee firm has also enclosed copy of NRE saving bank account of Sh. Puneet Gupta as well as bank accounts of Sh. AkashBansal. It was further submitted that an amount of Rs. 1,00,000/- was given to the assessee firm out of outstanding balance in the bank account of Sh. Ankush Gupta. It has again been submitted that the assessee firm has given complete explanation to the Assessing Officer along with documentary evidence but the Assessing Officer has made impugned addition in the hands of the assessee firm without considering the fact that the amount has been transferred by Sh. Ankush Gupta out of his explained sources and if at all any addition was to be made it should have been made in the hands of ShriAnkush Gupta. It has again been submitted that the Assessing Officer has not given any show cause notice before making the addition under reference which violates the natural justice. On careful consideration of the rival contentions, I am of the opinion that the assessee firm has explained even the source of source in respect of the amount received from Sh. Ankush Gupta by producing copy of NRE account of Sh. Puneet Gupta and copies of bank account of Sh. AkashBansal. On perusal of the bank accounts of Sh. Puneet Gupta, Sh. Akash Bansal and Sh. Ankush Gupta, I am convinced that the amount which Sh. Ankush Gupta has given to the assessee firm is out of explained sources. When asked to prove the source of Sh. Puneet Gupts, the learned AR of the assessee also placed on record the documents which prove beyond doubt that the amount in his NRI account has been transferred by Sh. Puneet Gupta from his own explained sources and that too in Pounds. Under such circumstances, the action of the Assessing Officer in making an addition of Rs.40,50,000/- in this case on account of unexplained credit balance in the account of Sh. Ankush Gupta cannot be said to be justified and as such the addition of Rs.40,50,000/- made by the Assessing Officer in this case on account of unexplained credit balance in the case of Sh. Ankush Gupta is, therefore, directed to be deleted. In the result, the ground No. 4 of appeal taken by the assessee is allowed.

16. Now the Department is in appeal.
17. Ld. CIT DR strongly supported the assessment order passed by the A.O. and reiterated the observations made therein.
18. In his rival submissions the Ld. Counsel for the Assessee reiterated the submissions made before the authorities below and strongly supported the impugned order passed by the Ld.CIT(A). It was further submitted that Shri Ankush Gupta received the amount of Rs. 32,00,000/- from his brother Shri Puneet Gupta who is the NRI and settled in UK. The evidence for the said amount was furnished and the remaining amount of Rs. 9,50,000/- was received

by Shri Ankush Gupta from his cousin Shri Akash Bansal and copy of bank account of Shri Akash Bansal was also furnished to prove the credit worthiness of Shri Ankush Gupta for making the deposit with the assessee. It was further submitted that all the documentary evidences were furnished, therefore the impugned addition made by the A.O. was not justified and the Ld. CIT(A) rightly deleted the same.

19. We have considered the submissions of both the parties and carefully gone through the material available on the record. In the present case it is not in dispute that the assessee received a sum of Rs. 41,50,000/- from Shri Ankush Gupta through banking channel and the source of source was explained by the assessee by furnishing the documentary evidences to prove the credit worthiness of Shri Punit Gupta and Shri Akash Bansal from whom Shri Ankush Gupta received the amount. The said documents revealed that the amount of Rs. 32,00,000/- was received by Shri Ankush Gupta from his brother Shri Puneet Gupta who is the NRI and settled in UK. The said amount was transferred from the NRE account. The Assessee also explained the source of another amount of Rs. 9,50,000/- received by Shri Ankush Gupta from his cousin Shri Akash Bansal by furnishing the copy of bank account of Shri Akash Bansal, therefore the addition made by the A.O. was not justified and the Ld. CIT(A) rightly deleted the same particularly when the assessee proved the identity and creditworthiness of depositor as well as genuineness of transaction.

20. The next issue vide ground no. (iii) relates to the deletion of addition of Rs. 3,88,82,000/- made by the A.O. on account of the transaction with M/s Shree Radha Commodity Services.

21. As regards to this issue the Ld. Counsel for the Assessee at the very outset stated that an identical issue having similar facts was involved for the A.Y. 2008-09 in ITA No. 728/Chd/2018 in the Departmental appeal, in assessee's own case which has been adjudicated by this Bench of ITAT vide order dt. 03/10/2019 and

the addition of Rs. 2,26,30,000/- received from the same creditor M/s Shree Radha Commodity Services was held to be genuine and the deletion of the said addition by the Ld. CIT(A) was confirmed vide aforesaid order dated 03/10/2019 (copy of the said order was furnished which is placed on the record).

22. In his rival submissions the Ld. CIT DR strongly supported the order of the A.O. and submitted that the assessee preplanned the activity of introducing the cash in the name of M/s Radha Commodity Services and the said amount was shown as outstanding under the head Sundry Creditors in the balance sheet while the amount received by the assessee was a loan.

23. In his rejoinder the Ld. Counsel for the Assessee submitted that in the similar circumstances the case of M/s Radha Commodity Services was reopened for the A.Y. 2008-09, 2009-10 , 2011-12 and 2013-14 wherein this amount was considered as genuine and no addition was made in the hands of the said creditor M/s Radha Commodity Services. The reference was made to page no. 105 to 111 of the assessee's compilation which are the copies of the assessment order of Shri Kushal Gupta, Proprietor M/s Radha Commodity Services for the A.Y. 2013-14, 2011-12 and 2012-13 wherein the assessment has been framed under section 143(3) of the Act and no addition has been made in the hands of the said firm M/s Radha Commodity Services a Proprietary concern of Shri Kushal Gupta. Reference was also made to page nos. 139-142 & 143-145 of the assessee's paper book which are the copies of the Assessment Orders of Shri Kaushal Gupta completed u/s 143(3) of the Act for the A.Y. 2008-09 & 2009-10 respectively.

24. We have considered the submissions of both the parties and perused the material available on the record. In the present case it is noticed that an identical issue having similar facts has already been adjudicated by this Bench of the ITAT in ITA No. 728/Chd/2018 for the A.Y. 2008-09 in assessee's own case wherein the Departmental appeal on similar issue was dismissed and the

relevant findings are given in para 11 of the order dt. 03/10/2019 which read as under:

11. We have considered the submissions of both the parties and perused the material available on the record. In the present case it appears that the A.O. made the impugned addition on the basis that the assessee could not explain the source of cash deposited in the bank account of M/s Shree Radha Commodities Services from whom the assessee had received the impugned amount during the year under consideration. The explanation of the assessee before the Ld. CIT(A) was that the confirmed copy of the account of M/s Shree Radha Commodities Services whose proprietor is Shri Kaushal Gupta a family member of the partners of the assessee firm was furnished to the A.O. and that the transactions in the case of M/s Shree Radha Commodities Services were mostly in cash due to its nature of business, whenever the cash was received by the said firm it was deposited in its bank account and out of the deposits in the bank account, amount had been transferred to the assessee firm through banking channel. In the instant case, the Ld. CIT(A) categorically stated that for the A.Y. under consideration assessment in the case of M/s Shree Radha Commodities Services was reopened under section 147 of the Act under identical facts and the reassessment was completed under section 143(3) read with section 147 of the Act vide order dt. 23/03/2016, however no addition on account of cash deposits were made and the A.O. came to the conclusion after verifying the books of accounts that the cash deposited was found to be explained. The said observation of the Ld. CIT(A) was not rebutted. In the present case when the cash deposited in the bank account of M/s Shree Radha Commodities Services was accepted and considered to be genuine while framing the assessment under section 143(3) r.w.s 147 of the Act vide order dt. 23/03/2016 then the amount received by the assessee through banking channel out of the said cash deposited in the bank account of M/s Shree Radha Commodities Services cannot be considered as unexplained or non genuine in the hands of the assessee. We therefore do not see any valid ground to interfere with the findings given by the Ld. CIT(A).

So, respectfully following the aforesaid referred to order in assessee's own case, we do not see any merit in this ground of the Departmental appeal particularly when the cash deposited in the bank account of M/s Radha Commodity Services was accepted by the Department as genuine while framing the assessment under section 143(3) of the Act vide order dt. 23/03/2016, for the same A.Y. 2013-14; in the case of Shri Kushal Gupta proprietor of M/s Radha Commodity Services from whom the assessee received the loan through banking channel. We therefore do not see any valid ground to interfere with the findings given by the Ld.CIT(A) on this issue.

25. In the result, appeal of the Department is dismissed.

(Order pronounced in the open Court on 18/02/2021)

Sd/-

आर.एल. नेगी

(R.L. NEGI)

न्यायिक सदस्य/ Judicial Member

AG

Date: 18/02/2021

Sd/-

एन.के.सैनी,

(N.K. SAINI)

उपाध्यक्ष / VICE PRESIDENT

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File