



**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**  
**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER AND**  
**SHRI RAM LAL NEGI, JUDICIAL MEMBER**

ITA no.311/Nag./2014  
(Assessment Year : 2004-05)

Asstt. Commissioner of Income Tax  
 Circle-4, Saraf Chambers  
 Nagpur 440 001 ..... Appellant

v/s

M/s. Armors Developers (P) Ltd.  
 590, Nava Nakasha, Lashkaribagh  
 Nagpur 400 009 PAN - AAIFA6646L ..... Respondent



ITA no.313/Nag./2014  
(Assessment Year : 2004-05)

M/s. Armors Developers (P) Ltd.  
 590, Nava Nakasha, Lashkaribagh  
 Nagpur 400 009  
 PAN - AAIFA6646L ..... Appellant

v/s

Asstt. Commissioner of Income Tax  
 Circle-4, Saraf Chambers  
 Nagpur 440 001 ..... Respondent

Revenue by : Shri A.R. Ninawe  
 Assessee by : Shri Manoj Moryani

Date of Hearing - 22.03.2017

Date of Order - 24.03.2017

**ORDER**

**PER SHAMIM YAHYA, A.M.**

These cross appeals are directed against the impugned order dated 27<sup>th</sup> March 2014, passed by the learned Commissioner (Appeals)-I, Nagpur, for the assessment year 2004-05.

**ITA no.313/Nag./2014 – Assessee's Appeal**

The grounds raised by the Revenue are reproduced below:-

"1. *The learned CIT(A) erred in confirming total addition of ₹ 18,46,114 as undisclosed income.*

2. *The learned CIT(A) erred in not considering the detail reply of the assessee and confirm the addition of ₹ 9,36,483 though additions are due to change in valuation of inventory of work-in-progress, therefore, the addition confirmed are unjustified, unwarranted and excessive.*

3. *The learned CIT(A) erred in not considering the detail reply of the assessee and confirmed the addition of ₹ 8,00,677 though the same were not pointed out by the auditor, therefore, addition confirmed are unjustified, unwarranted and excessive.*

4. *The learned CIT(A) erred in not considering the detail reply of the assessee and confirmed the addition of ₹ 1,08,954 as unexplained labour payment.*

5. *The learned CIT(A) erred in not considering expenditure of ₹ 1,08,954 incurred on labour.*

2. At the outset, the learned Counsel for assessee submitted that he did not wish to press grounds no.1, 2 and 3. Consequently, these grounds are dismissed as "not pressed".



3. The only issue which arises from grounds no.4 and 5, relates to disallowance of ₹ 1,08,954 on account of unexplained labour payment.
4. The Assessing Officer made disallowance of ₹ 1,08,954 being payment to labour contractor on the ground that bills for labour expenses were not produced despite noting that such expenditure was added back to the total income of the assessee. The authorities below have proceeded to disallow the same. This clearly comes under the ambit of double disallowance not sustainable in law. In this regard, we may gainfully refer to the order of the learned Commissioner (Appeals) as recorded in appellate order which reads as under:-



*"Ground no.7. In this ground, the appellant has objected to the payment of ₹ 1,08,954 to the labour contractor. The A.O. has discussed this issue in Para no.5, on Page no.24 of the order. The A.O. has disallowed the amount merely for the reason that the bills for the labour expenses were not produced by the ass. The Auditors after verification has added back this amount in the computation of total income as the ass could not explain the same. Even during the appellate proceedings the appellant could not substantiate his claim for labour payment, therefore this amount of Rs.1,08,954/- remains unexplained, hence the addition made by the A.O. on this issue is upheld. Hence, this ground is dismissed."*

5. From the above, it is amply clear that since the impugned amount has already been added back to the total income of the assessee, there is no question of disallowing the same again. Hence,

we set aside the orders of the authorities and decide the issue in favour of the assessee. Grounds no.4 and 5 are allowed.

6. In the result, assessee's appeal is partly allowed.

**ITA no.311/Nag./2014 - Revenue's Appeal**

7. The grounds raised by the Revenue are reproduced below:-

"1. On the facts and the circumstances of the case and in law, the Ld. CIT(A)-I, Nagpur has erred in allowing payment of Rs.22,00,000/- made to M/s. Dolly Enterprises, which was not proved by the assessee during the assessment proceedings.

2. On the facts and the circumstances of the case and in law, the Ld. CIT(A)-I, Nagpur has erred in allowing the payment of Rs.1,07,000/- made to Shri Sukhdev Manohar which was not proved by the assessee during the assessment proceedings.

3. On the facts and the circumstances of the case and in law, the Ld. CIT(A)-I, Nagpur has erred in allowing the payment of Rs.3,015/- made to M/s. S.M. Sales which was not proved by the assessee during the assessment proceedings.

4. On the facts and the circumstances of the case and in law, the Ld. CIT(A)-I, Nagpur has erred in allowing the payment of Rs.67,500/- made to Shri T.D. Sharma which was not proved by the assessee during the assessment proceedings.

5. On the facts and the circumstances of the case and in law, the Ld. CIT(A)-I, Nagpur has erred in allowing the payment of Rs.2,44,500/- shown by assessee as staff salary expenses which was not proved by the assessee during the assessment proceedings.

6. On the facts and the circumstances of the case and in law, the Ld. CIT(A)-I, Nagpur has erred in allowing the payment of Rs.6,89,859/- claimed by the assessee as expenses on various aids which were not supported by voucher.



7. On the facts and the circumstances of the case and in law, the Ld. CIT(A)-I, Nagpur has erred in deleting addition of Rs.14,00,00/- despite the assessee explain the source of introduction of share capital.

8. On the facts and the circumstances of the case and in law, the Ld. CIT(A)-I, Nagpur has erred in allowing the payment of Rs.2,23,820/- in violating provision of sec. 40(A)(3) of the Act."

8. Brief facts are the Tribunal, vide order in ITA no.189/ Nag./2008 dated 9<sup>th</sup> January 2009, set aside the order of the Assessing Officer and directed at Page no.4 in Para-5 to get the accounts of the assessee audited by a third Chartered Accountant under section 142(2A) of the Act, and obtain a report of such audit along with a Profit & Loss account and Balance Sheet and thereafter make the assessment afresh. The Tribunal had ordered for Special Audit under section 142(2A) on the basis of the original set of accounts maintained in accordance with the provisions under section 44AA, which was given for audit to the Special Auditors appointed u/s 142(2A) on 11<sup>th</sup> January 2010. The Special Auditors appointed in this case under section 142(2A) of the Act, has prepared and submitted an exhaustlve and a detailed audit report dated 16<sup>th</sup> April 2010 to the Assessing Officer. The Special Auditors in their said report has determined a sum of ' 17,37,160 as undisclosed income over and above the income declared by the assessee. The Special Auditors have determined the undisclosed income of ₹ 17,37,160 after making various adjustments



and disallowances after taking into consideration the material evidences submitted by the assessee. The Assessing Officer, however, has assessed the undisclosed income of ₹ 76,00,389, as against the quantum of undisclosed income determined by the Special Auditors at ₹ 17,37,160.

9. Apropos ground no.1, on this issue, the Assessing Officer had discussed this issue in Para-2.13 on Page No.22 of the assessment order under the head "*Payment of Labour Work*". The AO in his order has recorded a finding that the assessee has made the payment of ₹ 2,00,000 on 9<sup>th</sup> October 2003 and ₹ 20,00,000/- on 23<sup>rd</sup> October 2003 to M/s Dolly Enterprises. Further, the Assessing Officer states that this payment is made against the bill of ₹ 4,50,000 raised on 31<sup>st</sup> May 2003 and bill of ₹ 20,00,000 raised on 31<sup>st</sup> December 2003. The assessee clarified that the payments were made as an advance and settled by bill dated 31<sup>st</sup> December 2003. The Assessing Officer, however, declined to accept that the assessee has given such advance for labour work to the contractor for the reasons stating that the bills were vague and the assessee could not give any proof or confirmation from the party.



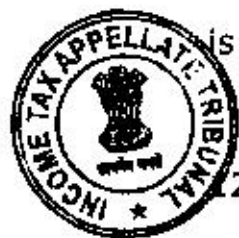
10. Upon assessee's appeal before the first appellate authority, the learned Commissioner (Appeals) granted relief to the assessee holding as under:-

"8.2 On careful examination of the facts, it is seen that the payment of Rs.22,00,000/- was made by the appellant by account payee cheques. There is nothing on record to show that the payments in question were made otherwise than the account payee cheques. In this regard, the finding recorded by the Auditor in his Audit Report is relevant. The Auditor while explaining the expenditure of Rs.22,00,000/- on Page No.70 of his Audit Report (Annexure "N") has observed that the payment of Rs.22,00,000/- has been made by crossed cheques and they have verified the bills of Rs.20,00,000/- of M/s Dolly Enterprises furnished by the appellant during the Audit proceedings. The bill of Rs.2,00,000/- was not produced before the Auditor but it is found on verification that the payment was made from the bank. These bills of Rs.2,00,000/- were traced out by the appellant, which were submitted before the AO during the assessment proceedings vide letter dated 29.04.2010 and the A.O. has done the necessary verification of payment with reference to A/c no.468 of UCO Bank. The above facts goes to prove that the payment made through the cross cheque by the appellant is neither disputed nor proved otherwise by the A.O. It is also a fact emanated from records and the report of the Auditor that the appellant has furnished the relevant bills before the Auditors as well as before the A.O. and the A.O. has also examined the entries with reference to the bank Account of the appellant. Thus once the payment is proved to have been made by a crossed cheque from the bank account of the appellant, to my opinion, asking for further proof is of no significance coupled with the fact that the transaction has already been examined by the Auditors, during the Special Audit and a finding to that effect is given. Further, it is perused from Para 2.5 on Page 21 of the assessment order that the assessee has made a request to the AO to issue summons and examine the party, but that has not been done by the Ld.AO. Therefore, taking into consideration the material facts as emanated from the records, the payments effected through the banking channel in the course of his business by the appellant cannot be held to be non-genuine in the absence of any evidence contrary to the records. The AO, therefore is not justified and the addition made is directed to be deleted. Hence, this ground is allowed."



Against this order, the assessee is in appeal before the Tribunal.

11. We have heard the rival contentions and perused the material available on record. On this issue, we find that the Assessing Officer has made disallowance without bringing on record cogent reasons. The learned Commissioner (Appeals) has given a finding that the payment was duly made by account payee cheque. The learned Commissioner (Appeals) has also noted that the relevant records were duly produced before the Special Auditors as well as the Assessing Officer. Under these circumstances, in our considered opinion, there is no reason to interfere with the reasoned order of the learned Commissioner (Appeals) on this issue. Consequently, upholding the order of the learned Commissioner (Appeals), ground no.1, raised by the Revenue is dismissed.



12. Apropos ground no.2. On this issue, the Assessing Officer, while making disallowance of the payment observed that execution of work is not on evidence and that discrepancies noticed in case of M/s. Dolly Enterprises, are also applicable in this case. On the other hand, the learned Commissioner (Appeals) has deleted the addition by giving following findings:-

"9.3 ..... Further as regards to the payment of ₹ 1,07,000/- made to Shri Sukhdeo Manohar, the Auditor on Page no.66 and

M/s. Armors Developers (P) Ltd.

42 of the Audit Report has stated that Shri Sukhdeo Manohar is a labour contractor. Assessee has provided bill of labour contractor on 21.03.2010 which is related to manpower supply and prepared during audit period in confirmation fo expenses. The Auditor in his final audited figures as on 31.03.2004 on Page no.42, of the Audit Report has considered the expenditure as genuine allowable expenses while determining the difference being disallowable. Therefore, the addition made by the A.O. in respect of Shri Sukhdeo Manohar at ₹ 1,07,000 is directed to be deleted. Hence, these grounds are allowed."

13. Upon careful consideration of the submissions of the parties, we find that the learned Commissioner (Appeals) has deleted the addition after appropriately appreciating the evidence on record, hence, we do not find any infirmity in the order of the learned Commissioner (Appeals). Consequently, upholding the order of the learned Commissioner (Appeals), ground no.2 railed by the Revenue is dismissed.

14. Apropos ground no.3. On this issue, the Assessing Officer has made the disallowance on account of steel purchased from M/s. S.M. Sales on the ground that the assessee could not produce confirmation from the parties. The learned Commissioner (Appeals) has deleted this addition by following observations:-

"14.1 The appellant contended that during the year under consideration M/s. S.M. Sales Corporation raised a bill of ₹ 36,325 against supply of material and transportation charges. The appellant paid a sum of ₹ 33,900 vide two cheques bearing no.265939 dated 26.08.2003 for ₹ 8300/- and no.265939 dated



*26.08.2003 for ₹ 25,000 leaving a balance of ₹ 3015 to be payable, which is reflected under the head Sundry Creditors in the Balance Sheet. Since the transaction in question is effected through the banking channel and the relevant entries are verifiable from the Balance Sheet, hence, the addition is directed to be deleted. Hence, this ground is allowed."*

15. Upon careful consideration of the submissions of the parties, we find that the Assessing Officer has made addition without cogent reason. Consequently, upholding the order of the learned Commissioner (Appeals), we dismiss ground no.3, raised by the Revenue.



16. Apropos ground no.4. Brief facts are that the Assessing Officer has stated that the discrepancies noticed in the case of M/s. Dolly Enterprises are also applicable in this case. The assessee vide letter dated 09.06.2010, submitted to the Assessing Officer that the payment was made by cross cheque. The Assessing Officer noticed that the cheques deposited by the assessee were encashed on the same day, therefore, the payment seems to have been made by bearer cheque as the same was encashed on the same working day. The Assessing Officer, however, has stated that no evidence of execution of work is furnished. Thus, the Assessing Officer, has not believed the transaction through A/c payee cheque stating that payment seems to have been made by bearer cheque.

17. Upon assessee's appeal, the learned Commissioner (Appeals) deleted the addition holding as under:-


*"9.5 On careful examination of the facts it is seen that as per Page no.68 of the Audit Report, the Auditor has accepted the payment made to Shri T.D. Sharma of ₹ 4,67,500. The Auditor has noted a finding that the expenditure was incurred for the work done by the said contractor. The payment was through the cheque which was encashed from the bank as per the copy of bank account submitted by the assessee. The A.O. had made the addition on the suspicion that the cheques were bearer cheque and both the sides of the cheque were not provided to him for verification. The Auditor in his final audited figures as on 31.03.2004 on Page-no.42 of the Audit Report has considered the expenditure as genuine allowable expenses while determining the difference being disallowable. Thus, the A.O. has made the disallowance merely on surmises without establishing the fact and in the absence of any evidence contrary to the records. Therefore, the addition made by the A.O. in respect of Shri T.D. Sharma at ₹ 4,67,500 is directed to be deleted. Hence, this ground is allowed."*



18. Upon careful consideration of the submissions of the parties, we find that the learned Commissioner (Appeals) was justified in holding that the Assessing Officer has made this addition on surmises and conjectures. The evidence brought on record and considered by the learned Commissioner (Appeals) duly warranted deletion of addition. Consequently, upholding the order of the learned Commissioner (Appeals), ground no.4 raised by the Revenue is hereby deleted.

19. Apropos ground no.5. On this issue, the Assessing Officer has disallowed a sum of ₹ 2,44,500 out of salary to staff on the ground

that the assessee has claimed the same on the basis of self made vouchers. The learned Commissioner (Appeals) deleted the addition by holding as under:-




*"11.1 On careful examination of the facts, it is seen that the Auditor in Para-12 on Page no.60 of his Audit Report had made an observation that "cash voucher for the payment of Rs. 40,000/- made in the month of April does not contain the details of payment of salary made pertaining to which month as per salary sheet provided there are 22 employees with the company during the financial year 2003-04 and salary paid to them was without the deduction of professional tax. However, the CA accepted the expenditure as per Page No.43 of Audit Report." Since the Auditors after verification has approved the expenditure except the discrepancy noted above, this does not entail the assessee disqualified to claim the expenditure. Therefore, the addition made by the AO, being 30% of total salary to staff being without any basis and in the absence of any evidence contrary on record, is directed to be deleted. Hence, this ground is allowed."*

20. After hearing both the parties, we find that the assessee's accounts have already been audited by Special Auditors. The learned Commissioner (Appeals), in his order, has duly referred to the same. In our considered opinion, the learned Commissioner (Appeals) has passed as well reasoned order which does not require any interference. Consequently, upholding the order of the learned Commissioner (Appeals), ground no.5 raised by the Revenue is dismissed.

21. Apropos ground no.6. On this issue, the Assessing Officer has disallowed a sum of ₹ 6,89,859, under various heads. The Assessing

Officer identified some of the expenses in respect of which the assessee could not produce the bills. Such items are enumerated at Sl.no.1 to 3 in which case the Assessing Officer made the addition for want of production of bills. The expenditure appearing at Sl. No.7 being advertisement was partly disallowed in the absence of proof. The expenditure at Sl. No.10 being Insurance was fully disallowed being personal in nature pertaining to Directors. The Assessing Officer disallowed other expenditure for want of satisfactory explanation. However, the major expenditure relates to the commission payment of ₹ 4,04,400. The Assessing Officer has disallowed the same on the ground that none of the persons have confirmed the commission receipts.



2. During the first appellate authority proceedings, the learned Commissioner (Appeals) deleted the addition holding as under:-

*"12.1 On careful examination of the facts, it is seen that the Auditor after verification of the expenses under various heads including the payment on account of commission has accepted the claim of the appellant as genuine. As regards to the bills, the contention raised by the appellant that after lapse of six years, proper bills for all expenditure may not be possible to be retained is acceptable. So far as commission is concerned, the appellant has provided the necessary details to the Auditors and the AO, which has been accepted by the Auditors as genuine. The AO, however has stated that none of the parties have confirmed the commission payments. There is nothing on record to show whether any enquiries were caused by the AO for verification of commission paid. The Ld. AO has disallowed the commission without verifying the services rendered. Therefore, such disallowance is without any basis and deserves to be deleted. As regards to the other*

*expenditure, the appellant has adduced the necessary details and evidences before the Auditor, which are accepted as genuine. Therefore, no adverse inference can be drawn as regards to the genuineness of such payments in the absence of any evidence to the contrary. Therefore, the claim of the appellant is allowable. Hence, the additions made by the AO are directed to be deleted. Hence, this ground is allowed."*

23. Upon careful consideration of the submissions of the parties, we find that the learned Commissioner (Appeals) has passed a reasoned order which does not need any interference on our part. Consequently, upholding the order passed by the learned Commissioner (Appeals), ground no.6 raised by the Revenue is hereby dismissed.

24. Apropos ground no.7. On this issue, the Assessing Officer has made the addition for the reason that the assessee could not explain the source of introduction of share capital by eight family members including the assessee himself.

25. Upon assessee's appeal, the learned Commissioner (Appeals) held as under:-



*"13.2 It is seen from the above finding of the Special Auditor that the share capital shown by Shri Pethe in the earlier original audit report was not based on the qualifying parameters of increase in share capital as per the Companies Act, 1956. The Special Auditor has clearly incorporated a finding that though in the extraordinary General Meeting of the company held on 03.04.2003, a resolution was passed to increase the capital with corresponding changes made in the Memorandum of Association and Articles of Association of the company. However, the mandatory requirement of filing of copies of Form No.5 & Form No.23 with the Registrar of Companies was not complied with, therefore, the resolution to increase the*

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share capital is prima-facie is invalid. Having considered this fact, the Special Auditor has noted a finding that the alleged amount of share capital has been utilised for business as the closing stock of the company was found increased due to labour cost of Rs.9,00,000/- on account of share capital utilisation money and by Rs.2,25,000/- on account of re-payment made to Shri R.S.Gupta. The Special Auditor in his report has recorded a finding that two entries of Rs.9,04,200/- and Rs.5,00,000/- on account of labour contractor expenses have been passed as on 31.03.2004 showing the payments in cash to the labour contractors to nullify the impact of share application money of ` 14,00,000. Thus, after having considered the entries in the books of account and the utilisation of the share application money, the Special Auditor has considered a sum of Rs.1,79,697/- as peak cash credit, which is treated as income from undisclosed sources. In the light of these facts, the finding arrived at by the Special Auditor, which is based on the material facts as emanated from the records, is acceptable to the facts and circumstances of the case. The resultant sum of Rs.1,79,697/- on account of peak cash credit is upheld and balance addition on account of share capital is directed to be deleted. However, since this amount of Rs.1,79,697/- has already been included by the AO as undisclosed income in the total addition made of Rs.17,37,160/- which has been confirmed by adjudicating the Ground No.1 of this order. Therefore, to avert the double addition, no separate addition is being made of Rs.1,79,697/-."



26. We have heard the rival contentions and perused the material available on record. We find that the addition has been made by the Assessing Officer on the ground of lack of justification of source for share capital / share application money introduced. This, the Assessing Officer has stated on the basis of earlier audit report. The Assessing Officer has not considered the Special Audit Report at all. This approach of the Assessing Officer is not understandable when due to the presence of conflicting audit report, Special Auditor was appointed. It is not understood as to why the Assessing Officer will disregard the

same and make the addition on the basis of earlier audit reports. The learned Commissioner (Appeals) has appropriately appreciated the Special Audit report and passed a reasoned order. Consequently, we do not find any infirmity in the order passed by the learned Commissioner (Appeals) and upholding the same, ground no.7 raised by the Revenue is hereby dismissed.

27. Apropos ground no.8. On this issue, the Assessing Officer has made disallowance of ₹ 2,23,830 under section 40A(3) by holding as under:-

*"E. Disallowance u/s 40A(3): The auditor has identified following payments exceeding ₹ 20,000 which are covered under the provisions u/s 40A(3).*



S. no.	Name of Party	Amount	Details
1.	Directors Remuneration	₹ 1,19,150	Paid to director, paid to Shri Anand Khobragade (No vouchers produced)
2.	Sheikh Mustak Rehman	₹ 2,00,000	Purchase of land
3.	Sheikh Rehman Mohmad	₹ 3,00,000	Purchase of land
4.	P.N. Bondre	₹ 5,00,000	Advance for land purchase
		₹ 11,19,150	

(i) The assessee has replied that the directors remuneration is in the nature of payment of salary hence, should be allowed. Regarding the other 3, payments it was contended that they are for purchase of land and therefore capital in nature. So the payment is not covered u/s. 40A(3). The explanation of the assessee for Rs. 1,19,150/- is not accepted because remuneration is an expenditure in the hands of the assessee and therefore it is squarely covered by

the provisions of section 40A(3).

(ii) As regards the payments of Rs. 10,00,000/- the assessee's contention that the payments are not expenditure since, they have been capitalized is not borne by the facts. The assessee deals in sale and purchase of lands and plots, therefore, the expenditure on purchase of land is expenditure on his stock in trade. Therefore, the payments are covered by provisions of section 40A(3). Hence, 20% disallowance u/s 40A(3); not made. Addition made u/s. 40A(3) is Rs. 2,23,830/-."

28. The learned Commissioner (Appeals) deleted the addition by holding as under:-

"16.1 The appellant has contended that the payment of ₹ 8,00,000 out of ₹ 11,19,150 was made as an advance for purchase of land. Further that the amount of ₹ 1,19,150 pertains to the payment of salary to the director, which is included in the total remuneration paid to the Director of ₹ 2,73,000. The appellant, thus contended that the provisions of section 40A(3) are not applicable on these payments. On careful examination of the fact, it is seen that the payment actually represent advance for purchase of land and salary to directors, which being outside the ambit of section 40A(3), addition is not warranted. The addition, therefore, is directed to be deleted. Hence, this ground is allowed."



29. We have heard the rival contentions and perused the material available on record. We find that the learned Commissioner (Appeals)'s order on this issue is not fully correct. The Assessing Officer has rightly observed that the director's remuneration is also an expenditure which falls under the realm of section 40A(3). Since sale and purchase of land in assessee's business, the payment made for purchase of land cannot be said to be capital account. However, section 40A(3) would not be attracted in the case as the sale / purchase of land by cash

payment can be considered to have been made due to bonafide reasons due to insistence of the land owners. Moreover, the land registration is duly evidenced by registration deed signed before the Registrar. Hence, provisions of section 40A(3) are not attracted here. Assessing Officer's invocation of section 40A(3) can be restored only qua payment of director's remuneration. The Revenue partly succeeded on this issue.

30. In the result, Revenue's appeal is partly allowed.

31. To sum up, assessee's appeal as well as Revenue's appeal is partly allowed.

Order pronounced in the open Court on 24.03.2017

**Sd/-**  
**RAM LAL NEGI**  
**JUDICIAL MEMBER**

**Sd/-**  
**SHAMIM YAHYA**  
**ACCOUNTANT MEMBER**

**NAGPUR, DATED: 24.03.2017**


Copy of the order forwarded to:



The Assessee;  
The Revenue;  
The CIT(A);  
The CIT, Nagpur City concerned;  
The DR, ITAT, Nagpur;  
Guard file.

Pradeep J. Chowdhury  
Sr. Private Secretary

True Copy  
By Order

  
(Dy./Asstt. Registrar)  
ITAT, Nagpur  
आयकर अपील अफिसर  
Assistant Registrar  
आयकर अपील अफिसर  
Income Tax Appellate Tribunal