

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.: **3368, 3369, 3370, 3371 &**
3372/CHNY/2018

निर्धारण वर्ष / Assessment Years: 2006-07, 2007-08, 2008-09, 2009-10
& 2010-11

The DCIT,
Central Circle – 2(2),
Chennai – 34.

M/s. Midas Golden
v. **Distilleries P Ltd.,**
No.2/207, Padappai Pushpagiri
Road, Sirumathur Village,
Sriperumbadur Taluk,
Kanchipuram Dist. – 601 031

(अपीलार्थी/Appellant)

PAN: AADCM 9073D
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

: Shri Abani Kanta Nayak, CIT
: Shri T. Vasudevan, Advocate

सुनवाई की तारीख/Date of Hearing : 13.07.2021
घोषणा की तारीख/Date of Pronouncement : 06.09.2021

आदेश /O R D E R

Per BENCH:

These five appeals filed by the Revenue are directed against separate, but identical orders of learned Commissioner of Income Tax (Appeals)-18, Chennai, all dated 27.08.2018 &

17.08.2018, and pertains to assessment years 2006-07 to 2010-11. Since, facts are identical and issues are common, for the sake of convenience, these appeals were heard together and are being disposed of by this consolidated order.

ITA No.3368/Chny/2018

2. The brief facts of the case are that a search and seizure operation u/s.132 of the Income Tax Act, 1961 (hereinafter the 'Act') was conducted in the case of M/s. Midas Golden Distilleries Pvt. Ltd., on 18.01.2006. Consequent to search, assessment has been completed u/s.143(3) r.w.s. 153A of the Act on 27.12.2007 determining total income of Rs.71,08,78,468/-. The assessee carried the matter in appeal before the first appellate authority but could not succeed. The Id.CIT(A) vide his order dated 31.12.2010 dismissed the appeal filed by the assessee. The assessee carried the matter in further appeal before the Tribunal. The ITAT, Chennai Benches in ITA Nos. 161 & 162/CHNY/2011 for assessment years 2005-06 & 2006-07 has set aside the appeals to the file of the AO and directed him to reconsider the issue involved in appeals de-novo, commensurate with the decision taken in the

assessment year 2004-05. Pursuant to the directions of the Tribunal, the AO has completed assessment u/s.143(3) r.w.s. 153A r.w.s. 254 of the Act on 22.03.2013 and determined total income at Rs.71,72,12,693/- by making addition towards suppression of production for Rs.55,32,10,232/-, disallowance of advertisement expenditure of Rs.11,02,000/- and disallowance of marketing expenditure of Rs.39,41,100/-. On appeal, the Id.CIT(A) vide his order dated 27.08.2018 deleted additions made by the AO towards addition on account of suppression of production and disallowance of marketing expenditure, however, confirmed addition made towards disallowance of advertisement expenditure. Aggrieved by the CIT(A) order, the Revenue is in appeal before us.

3. The first issue that came up for our consideration from Ground Nos.2 to 2.5 of Revenue appeal is deletion of addition made towards suppression of production.

3.1 The facts with regard to the impugned dispute are that the assessee is engaged in the business of manufacture of Indian Made Foreign Liquor (IMFL). The process of

manufacture involved purchases of rectified spirit, dilutes and converts it into neutral spirit. The neutral spirit is then blended with required flavors as prescribed in the bottling unit. The basic raw materials required for manufacture of IMFL are rectified spirit, neutral spirit and special flavors. The main packing materials used are bottles, caps, cartoon boxes, labels, etc. A search action u/s.132 of the Act was conducted in the case of the assessee on 18.01.2006 and during the course of investigation certain loose sheets were found which contains details of raw materials like empty bottles, caps issued for production of final products. The assessee was asked to furnish details of purchases and consumption of packing materials like bottles, caps and labels. From the details furnished by the assessee, it was noticed that there was a huge difference in total number of caps issued for production of bottles and the total number of bottles produced, as per which for the period 01.04.2005 to 28.02.2006 difference between issue of caps and actual consumption of caps was at 4,87,67,099 caps. The assessee was asked to explain the difference, for which it was stated that there was return of caps to stores and wastage in the process of manufacturing which

was not considered. If wastage and return of caps to stores is considered then there is no difference in actual caps issued to production and number of bottles produced for the relevant period. Accordingly, the assessee has explained the difference of 4,87,67,099 caps with total caps returned to stores at 3,62,53,764 nos. and wastage of caps at 1,25,13,335 nos. and thus claimed that percentage of wastage on account of handling, pressure and breakage would be around 6%, which is in accordance with industry average.

3.2 The AO, however was not convinced with explanation furnished by the assessee and according to him, there is a difference between the number of caps issued for production and number of bottles produced for the period and thus, opined that the assessee has suppressed production of final product. The AO has discussed the issue at length in light of various documents seized during the course of search in the form of loose sheets which contains details of purchase and consumption of empty bottles, caps and labels and arrived at an unaccounted production of Rs.55,32,10,232/-. According to

the AO, the assessee has not satisfactorily explained the difference in quantity of caps issued for production and production of number of bottles with the help of necessary records. The AO further was of the opinion that although the assessee claims that investigation team has not considered return of unused caps to stores and wastage of caps in the process of manufacture, but the claim of the assessee that it had returned unused caps to stores is not supported with any evidence. He, further observed that on verification of stock register produced by the assessee for maintaining purchase and consumption of caps, there is no column in the stock register to account for return of caps from production department. He has taken support from various documents found during the course of search coupled with statement recorded from certain parties including Shri K. Ganapathy Subramaniam, Senior Manager (Operations) to come to the conclusion that there is mismatch between purchase and consumption of raw materials like empty bottles, caps, labels, etc.

3.3 The AO further noted that the discrepancies in purchase and consumption of packing materials like caps and empty bottles is further strengthened by the fact of difference in inventory of closing stock of finished goods taken at the time of search, as per which there is a difference of 1759 cases of finished product when compared to physical stock found during the course of search and closing stock as per books of accounts. Therefore, the AO opined that there is no merit in the explanation furnished by the assessee that there is no difference in purchase and consumption of packing materials like caps and bottles and further the estimation of unaccounted production is not supported by major raw materials like rectified spirit, neutral spirit, etc. Thus, he has arrived at unaccounted production of Rs.55,32,10,232/- by taking into account number of caps issued by the stores for production of bottles and actual number of bottles produced during the year to arrive at a difference of caps consumed during the period and computed unaccounted production by adopting selling price of the bottles. The relevant findings of the AO are as under:-

“6.5 The submissions of the assessee representative are carefully considered. The thrust of the argument is that in view of tight control under which the assessee-company has to operate, there cannot be any suppression of production or sale. It is argued that the assessee company had to sell the products only to TASMACH as per Government Regulation and as such, there cannot be any unaccounted sale. But this argument of the assessee is too general to accept. The argument that merely because the production and dispatch of the goods are under the supervision of Excise authorities, there cannot be any discrepancy cannot be accepted. In fact, on the date of search, that is on 18.01.2006, the inventory of finished goods was taken by the inventory of finished goods was taken by the search party and as per **Ann/MLP/Stock/NS I&II**, the physical inventory of stock of finished goods was under:

1.	Godown No.1	-	31,225 cases
2.	Godown No.2	-	8,214 cases
	Total	-	39,439 cases

As per the records, the position of finished goods is as under :

1.	Opening stock as on 18.01.2006	-	25,024 cases
2.	Production on 18.01.2006	-	16,251 cases
	Total	-	41,275 cases

The difference between the stock as per Books and as per Physical verification was 1,836 cases (41275 minus 39439). During the course of search a statement was recorded from Shri K. Ganapathi Subramaniam, who is the Senior Manager (Operations) of M/s. Midas Golden Distilleries (P) Ltd.in response to the question NO.23 vide statement dated 18.01.2006, he replied that there were certain mistakes in inventorying the stock by the officials and that certain items were wrongly taken. As per his statement discrepancy noticed was 1,759 cases. He therefore, stated that the correct deficiency is

only 77 cases and not 1,836 cases. However, no reconciliation as claimed by him was furnished to the search team. Even if we take into account the statement of the Manager to be correct, still there are 77 cases for which no explanation was furnished. The point to be noted here is that the above difference noticed, totally negates the assessee's argument that in view of the tight control, there cannot be any discrepancy.

6.6 One more crucial point to be noted is that the assessee does not maintain any Stock Register for Old Bottles. In fact, old bottles account for nearly 80% of bottle consumption. The assessee claimed that with regard to old bottles, the supplier M/s. Sri Ranga Enterprises is having its godown near the factory and that the stock is accounted for only by the supplier. It is stated that payment is made on the basis of supply and that the breakage, wastage, etc, is booked against the supplier. In the absence of control over the number of old bottles it is not known as to how the assessee makes payment for the bottles used for the manufacture. The absence of control in the form of stock registers also clearly lead to the conclusion that more bottles are used resulting in excess production that is totally unaccounted. Such a view has to be necessarily drawn when one takes into account the fact that there is huge difference in the number of caps (which is the other major packing material) issued and the number of bottles ultimately produced.

6.7 The assessee claims that stock register is maintained only in respect of new bottles. As on the date of search, an inventory of the empty bottles found was taken and as per Annexure Ann./Stock/Bottles/NS, it is noticed that the total number of bottles was 12,66,801. The detailed breakup is as under:

S.No.	Description	Capacity	No.of cases	No.of bottles
1	Standard Bottle	180 ml	9,888	543,840
2	Ramana Vodka	750 ml	786	14,148
3	BPG	180 ml	875	43,750
4	Vintage Bottle	180 ml	1,550	77,500
5	Old Cask Rum	750 ml	2,912	46,592

6	Old Cask Rum	180 ml	1,740	95,700
7	Day Night	750 ml	150	3,600
8	Vintage Bottle	375 ml	2,140	59,920
9	Day Night	180 ml	1,748	87,400
10	RRW Bottle	750 ml	5,856	134,688
11	PMW Bottle	750 ml	600	9,000
12	DNR Bottle	750 ml	210	19,740
13	OCB Bottle	750 ml	987	15,157
14	OAB Bottle	750 ml	659	29,040
15	MCD Bottle	750 ml	1,210	12,650
16	CXR Bottle	750 ml	550	2,856
17	Vintage	1000 ml	238	5,500
18	8PM	750 ml	275	2,000
19	RRG	750 ml	100	720
20	BDG	750 ml	40	38,400
21	OCR	375 ml	1,200	9,600
22	JDI	375 ml	400	9,600
23	MRW	750 ml	600	5,400
				12,66,801

Accordingly to the assessee, on an average 17000 to 19000 cases are only produced. This is as per the statement given by Shri Ganapathy Subramaniam, Sr.Manager (Operations) vide answer to question NO.10. Even if we take that all the cases that are produced consist of 48 bottles, being the maximum number of bottles, a case can contain, the total number of bottles that would be required on an average per day would be only 9,12,000 bottles. As already stated, 80% of the bottles used are only old bottles for which the assessee does not maintain stock. Therefore, on an average the number of new bottles that would be required will be 1,82,400. Whereas, as detailed above, on the date of search more than 12,66,801 new bottles were found. It is not known as to why such huge number of bottles should be kept. The availability of the new bottles with reference to the stock register was also not furnished by the assessee. This clearly leads to the conclusion that huge number of new bottles are kept ready, for being utilized in production and this is not accounted for.

6.8 The assessee contended that with regard to the purchase and utilization of rectified and neutral spirit, there is total control by Excise authorities and that there cannot be any difference. This statement of the assessee found to be not correct. As per the inventory of the spirit, taken during the course of search, it is seen that there is shortage of both rectified spirit and neutral spirit vis-à-vis the records of the Central Excise authorities. This is tabulated as under :

S.NO.	Description	Tank No.	Physical Stock	As per books of Excise Authorities
1	RS Spirit	2	67,882.6 Bulk Litre	68000 Bulk Litre
2	RS Spirit	5	35,895 Bulk Litre	36000 Bulk Litre
3	Neutral Spirit	8	40901 Bulk Litre	40933 Bulk Litre
4	Neutral Spirit	12	35813.2 Bulk Litre	36000 Bulk Litre

Such a discrepancy was noticed with regard to the storage in blending units wherein, after the process of blending the neutral spirit, with the flavor is completed, the finished product is stored. The details of discrepancy noticed are as under :

S.NO	Description	Tank No.	Physical Stock	As per books of Excise Authorities
1	Cap Rum	22	44290 Bulk Litre	44472 Bulk Litre
2	Cap Brandy	23	44370 Bulk Litre	44586 Bulk Litre
3	DN Whisky	29	7446 Bulk Litre	7472 Bulk Litre

When questioned as to whether any day to day stock register is maintained for the raw material, rectified spirit and neutral spirit, Shri Ganapathy Subramaniam, Sr.Manager (Operations) stated that no day to day tanker stock register is maintained. (vide his answer to question no.22 of the Statement). In the absence of any stock register, the claim of the assessee that basic raw materials are under the total control of Excise authorities and that therefore there cannot be any discrepancy, is not a valid explanation.

From the aforesaid discussion, it is clear that there is shortage in the basic raw materials, viz rectified spirit and neutral spirit as on the date of search. In packing materials viz., caps, bottles, excess is noticed. The assessee could not furnish any satisfactory explanation for the discrepancy noticed. This clearly proves that there is excess production than what is recorded in the books. The huge difference between the number of caps issued and the bottles produced which is tabulated as under, clearly prove the above point that there is suppression of production.

The monetary value of excess production, on the basis of this table has been adopted as per the value determined by the TASMAL. In this context, as per the seized material in Annexure in Ann/DV/B&D dated 18.01.2006, it is noticed that the price structure with effect from 11.12.2004 has been determined by the TASMAL. The price determined includes the cost of production as well as the manufacturer's margin of profit. As per the price structure, the price for different quantity of each product has been fixed and the price is determined per case. Therefore, this price is converted into price per bottle by adopting the number of bottles for each case as per the quantity. As the assessee company has not accounted for the entire production and also of the following amount, the entire amount is treated as undisclosed income in the hands of the assessee company.

Brand Name	Description	Bottles	Caps	(Caps-bottles) Difference	Sale price per bottle	Value
AAN	Q280 x 12	3360	8,914	5,554	40.67	225881
	P2098 x 24	50352	88,000	37,648	20.54	773290
	N94400 x 48	45,31,200	55,20,765	9,89,565	10.48	10370641
CAB	N492151 x 48	2,36,23,248	}			
DNB	N353392 x 48	1,69,62,816	} 4,68,83,347	62,97,283	10.06	63350667
CAB	P39985 x 24	9,59,640	}			
DNB	P7388 x 24	1,77,312	}13,89,158	2,52,206	17.00	42,87,502

CAR	N578242 x 48	2,77,55,616	}			
DNR	N80198 x 48	38,49,504	}3,18,70,320	2,65,200	9	2386800
ORV	Q435 x 12	5,220	11,400	6,180	40.67	251341
	N38026 x 48	18,25,248	}			
STV	N16915 x 48	8,11,920)33,05,064	6,,67,896	10.33	6899366
KMW	N77611 x 48	37,25,328	42,99,623	5,74,295	8.08	4640304
MAB	Q1611 x 12	19,332	20,166	834	29.83	24878
	P75712 x 24	18,17,088	23,12,066	4,94,978	15.54	7691958
	N455077 x 48	21843626	25435236	3591540	8.08	29019643
MAR	Q2052 x 12	24,624	25,175	551	29.8	16436
	P112673 x 24	27,04,152	35,98,009	8,93,857	15.54	13890538
	N741715 x 48	3,56,02,320	4,62,27,238	60,24,918	8.08	48681338
BRG	Q2830 x 12	33,960	53,835	19,875	44.25	879469
	P1442 x 24	34,608	78,726	44,118	22.54	994420
	N27492 x 48	13,19,616	16,98,381	3,78,765	23.17	8775985
OCR	Q25642 x 12	3,07,704	4,84,749	1,77,045	43.58	7715621
	P94152 x 24	22,59,648	30,17,716	7,58,068	22.42	16995885
	N247138 x 48	1,18,62,624	1,38,80,248	2,01,17,624	23.17	46748348
MVW	Q5762 x 9	51,858	72,128	20,270	98.17	1989906
	P5073 x 24	45,657			49.29	
	N32844 x 48	15,76,512	19,82,585	3,60,416	24.65	8884254
CRV	Q10054 x 12	1,20,648	1,40,746	20,098	40.5	813969
	P4930 x 24	1,18,320	2,03,659	85,339	20.83	1777611
	N24259 x 48	11,64,432	15,19,175	3,54,743	10.83	3841867
JFB	Q1406 x 12	16,872	20,471	3,599	77.7	279642
	P1251 x 24	30,024	36,292	6,268	39.73	249028
	N7705 x 48	3,69,840	5,80,355	2,10,515	19.94	4197669
MRW	Q495 x 12	5,940	8,442	2,502	77.70	194405
	P1023 x 24	24,552	42,357	17,805	39.73	707393
	N4338 x 48	2,08,224	2,76,717	68,493	19.94	1365750
OCW	Q377 x 12	4,524	7,040	2,516	37.14	93444
	P2249 x 24	53,976	1,16,579	62,603	19.79	1238913
	N35100 x 48	16,84,800	19,02,380	2,17,580	10.09	2195382
OCB	Q1911 x 12	22,932	49,338	26,406	34.4	908366
	P64883 x 24	15,57,192	21,23,436	5,66,244	18.14	10271666
	N2687744x48	1,28,99,712	1,54,66,207	25,66,495	9.57	24561357
OAB	Q2920 x 12	35,040	1,08,221	73,181	34.42	2518890
	P40439 x 24	9,70,536	25,37,086	15,66,550	18.13	28401551

	N193712 x 48	92,98,176	2,69,03,593	1,76,05,417	10.17	179047091
BDB	N76257 x 48	36,60,336	42,65,338	6,05,002	8.35	5051767
						553210232

Note :

1. The details furnished by the assessee consisted of number of cases and this has been converted into number of bottles wherein the following values have been adopted:

For Q (Quartz = 12 Bottles)

For P (Pints = 24 Bottles)

For N (Nimps = 48 Bottles)

The above table shows the difference between the number of caps issued and the number of bottles produced for each item.

2. In respect of CAB-N and DNB-N, as per the details filed by the assessee, the caps issued are the same. Similarly, for CAR-N and DNR-N and also for ORV-N and STV-N, the caps issued are the same.

The total value of suppression of production and sale of bottles works out to Rs.54,89,22,730/- and this is added as undisclosed income in the hands of the assessee”

4. Being aggrieved by the assessment order, the assessee preferred an appeal before the CIT(A). Before the CIT(A), the assessee has filed detailed written submissions on the issue, which has been reproduced at para 5 at page 8 to 25 of Id.CIT(A) order. The sum and substance of arguments of the Id.AR for the assessee before the Id.CIT(A) are that the AO has estimated unaccounted production purely on the basis of

estimation by extrapolating details of purchase and consumption of secondary raw materials like caps, empty bottles, etc., without considering the crucial fact that estimation made by the AO is not supported by any evidence of discrepancy in purchase and consumption of primary raw material like rectified spirit and neutral spirit which is almost accounted for 95% of cost of raw materials involved for production of final products. The Id.AR further contented that the AO has purely gone on the basis of guess work without there being any evidences to suggest that the assessee is indulged in suppression of production. He, further contented that the assessee being a manufacturer of IMFL is under the surveillance of State Excise Authorities, as per which right from procurement of basic raw materials to dispatch of final products, the activity is fully under the control of State Excise Authorities and thus, there is no basis for the AO to assume suppression of production on the basis of consumption of secondary raw materials like caps, empty bottles, etc.

4.1 The Id.CIT(A) after considering relevant submissions of the assessee and also taken various facts including the fact

that the product manufactured by the assessee is under strict control of State Excise Authorities, deleted additions made by the AO by holding that the AO has gone on the basis of purchase and consumption of caps and empty bottles to arrive at a conclusion that there is unaccounted production, while doing so, he has forgotten to verify the fact that corresponding utilization of rectified spirit is also needed for alleged unaccounted production. The Id.CIT(A) further noted that the estimation made by the AO towards unaccounted production is purely on suspicion and surmises basis without there being any evidence like discrepancy in basic raw material consumption like rectified spirit and neutral spirit. The CIT(A) has also discussed the issue in light of the fact that procurement of rectified spirit is against the issuance of permit by the Prohibition and Excise Authorities in as much as, the AO has not found any omission in purchase of rectified spirit nor has there been any allegation that the assessee has contravened the regulations and purchase of rectified spirit. The CIT(A) has also taken support from the fact that the final product manufactured by the assessee are sold to TASMACH, a Government of Tamil Nadu undertaking and there was no

allegation by any authority that the assessee had sold any product outside TASMAL. Therefore, he opined that addition made by the AO towards suppression of production is without any basis and accordingly deleted. The relevant findings of the CIT(A) are as under:-

“After going through the observation of the AO and the submission of the AR, the issue is decided as under:

The utmost reason for making the addition on this count was due to the fact that there existed huge difference between the utilization of (bottle) caps in the production and the quantity of caps acquired. As per the AO, for each cap used, one bottle of liquor should have been produced. Thus going by the number of caps used equivalent number of bottles should have been used for filling up the liquor. But on going through the various details furnished there was no correlation between the caps and the bottles used. This discrepancy has led the AO to come to the conclusion that there was unaccounted production of liquor and accordingly he made an addition on this count amount to Rs. 55,32,10,232/-

On the contrary, the AR submitted that the AO, while estimating the portion of production as unaccounted took into account only the number of caps purchased and he came to the conclusion that so much of the quantity purchased had been utilized in the production process. He has failed to take into account the damages caused to the caps, the return of the caps to the Stores which were not utilised etc. The AO was misled by the so called shortage in physical stock of raw materials. Even though, as per AR, these realities have been duly explained he did not consider the same while framing the assessment. In addition when the AO concluded that there was shortage in physical stock of spirit etc., the stock in pipelines has not been considered in arriving at the exact stock position. The AR pointed out that the AO depended on the stock position which was taken during

the course of s arch by a crude method. In that, a rod was dipped into the storage tank and the stock was estimated accordingly. This is rather a rough method and this cannot be a guiding factor for arriving at the stock position.

It is seen that the fact of huge difference between the quantity of (bottle) caps purchased and the quantity used in production has made the AO to come to the conclusion that there was unaccounted production. While doing so, he has forgotten to verify the fact that corresponding utilization of rectified spirit is also needed for the alleged unaccounted production.

Further the explanations and submissions offered by the AR with regard to the fact that rectified spirit which is one of the major ingredients in the production of liquor, can be purchased only against the issuance of permit by the Prohibition & Excise Authorities. Inasmuch as the AO has not found any omission in purchases nor has there been any allegation that the appellant had contravened the regulations and purchased rectified spirit, the conclusion that there was unaccounted production, has been, so to say, built on wrong premises.

That apart, the AR's submission that in the State of Tamil Nadu, sales of IMFL are routed only through TASMAL and there was no allegation or complaint by any authority / anybody else that the appellant had sold any product outside TASMAL, is also a salient point to ponder over.

Taking all these facts into account, I am of the considered view that the addition made towards unaccounted production, is not called for and hence the AO is directed to delete the same. This ground of appeal is allowed.”

5. The Id.DR submitted that the Id.CIT(A) has erred in deleting addition made by the AO towards suppression of

production without appreciating the fact that the AO had done elaborate analysis of the seized materials to quantify both shortage in rectified spirit, neutral spirit and blending stock as well as excess consumption of packing materials like caps and bottles leading to inevitable conclusion that there was suppression of stock. The Id.DR further submitted that during the course of search, when physical stock was taken there is a difference of 1836 cases of finished goods, for which the assessee has filed reconciliation. Even after reconciliation, there was a difference of 77 cases of finished products for which no proper explanation was furnished during the course of search. The AO had also recorded categorical finding of excess consumption of caps when compared to purchase of caps and production of bottles. Although, the assessee claims that it has returned unused caps to stores but no evidence has been furnished to substantiate its claim. The Id.DR further submitted that the Id.CIT(A) has deleted addition without recording any finding as to how and why the reasons given by the AO to arrive at a conclusion that there is unaccounted production, but deleted addition made by the AO only going by the fact that the product manufactured by the assessee is

under strict surveillance of State Excise Authorities and there is no possibility of suppression of production without appreciating the fact that the assessee is not maintaining proper records including stock registers for purchase and consumption of old bottles as per the admission of the assessee itself during the course of search as well as post-search investigation. The Id.CIT(A) has failed to appreciate the fact that the Senior Manager (Operations) had stated vide answer to question No.22 of the sworn statement that no day to day tanker stock register was maintained and in the absence of stock register, the appellant's contention that there could not be any excess production is untenable. In this regard, he relied upon the decision of Hon'ble Supreme Court in the case of CIT vs. Durga Prasad More, (1971) 82 ITR 540 and Sumathi Dayal vs. CIT, (1995) 214 ITR 801.

6. The Id.AR for the assessee on the other hand strongly supporting order of the Id.CIT(A) submitted that the CIT(A) has rightly appraised the facts in light of various evidences filed by the assessee including reconciliation of purchase and consumption of secondary raw materials like empty bottles,

caps, labels, as per which there is no difference in purchase and consumption of raw materials. The AO has computed difference in purchase and consumption of caps mainly on the basis of certain loose sheets found during the course of search, as per which the assessee has made certain calculations for requirement of caps and empty bottles for the required period but in factual, the purchase and consumption of raw materials and production of finished goods was completely recorded in stock books maintained for this purpose. The Id.AR further submitted that the AO has taken consumption figures of secondary raw materials like bottles and caps for few days and arrived at a difference by his own mathematical calculations without understanding the issue, and allowing production wastage / loss and thus, arrived at a suppressed production on the basis of excess consumption of caps without considering the explanation of the assessee that there is production loss of over about 6% and if you consider said production loss, there is no difference in purchase and consumption of caps. The Id.AR further submitted that while calculating wastage, the AO has taken difference between consumption as per stores and bottles produced in the production department without

appreciating the fact that wastage has to be computed on the basis of total caps issued for production department. If you take total caps issued by the stores to the production department and compute wastage @ 6%, then the shortage computed by the AO on a particular day becomes zero. Similarly, the AO has computed excess production of bottles on the basis of total empty bottles issued by the stores without appreciating the fact that the bottles mainly made up with glass and which is prone to breakages during production process. The Id.AR further submitted that the Id.AO has failed to consider a vital fact that the assessee is operating in a bonded warehouse and under the supervision of State Authorities. The process of manufacturing and sale of goods is strictly under the control of Excise Authorities, as per which the primary raw material like rectified spirit and neutral spirit is procured through license and monitored by the Excise Authorities and production of IMFL is also monitored by the Authorities on day to day basis. The AO has not pointed out any discrepancy in records maintained by the assessee for the purpose of State Excise and even there is no allegation by the AO that the authorities have pointed out any lapse in purchase

and sale of products. The Id.CIT(A) after considering relevant facts has rightly deleted addition made by the AO and his order should be upheld.

7. We have heard both the parties, perused materials available on record and gone through orders of the authorities below. We have also carefully considered reasons given by the AO to estimate suppressed production of IMFL in light of various arguments made by the Id.AR for the assessee. The basic point triggered for estimation of suppressed turnover is, certain loose sheets found during the course of search in the business premises of the assessee, as per which there is discrepancy in purchase and consumption of secondary raw materials like caps, bottles and labels. The AO has determined suppression of production by taking into account difference in purchase and consumption of caps on the basis of production reports submitted by the assessee for the month of April, 2005. As per statement furnished by the assessee, the assessee has produced 3,33,013 cases of IMFL. The AO has converted number of cases in terms of number of bottles, as per which, the total number of 3,33,013 cases is converted into

1,46,13,594 bottles. The AO further compared the number of bottles issued for production to total number of bottles produced for the month and arrived at a difference of 5,33,830 bottles. Therefore, he opined that there is mismatch between number of empty bottles and caps issued for production and number of bottles produced for the month and thus, opined that there is huge difference between purchase and consumption of bottles and caps and production of number of bottles. It was the explanation of the assessee that the AO has determined suppression of production purely on estimation without there being any basis or supporting evidences that the assessee has not accounted production for the relevant period. It was explained before the AO that there was no difference between purchase and consumption of caps and empty bottles as well as purchase of rectified spirit and neutral spirit. It was further explained that although the AO has determined difference in purchase and consumption of caps, but such calculation was without any basis because, the AO has not considered production loss and unused caps returned to stores. The assessee also justified its case in light of the fact that unless the AO points out that there is difference in primary raw

material like rectified spirit and neutral spirit, only on the basis of secondary raw material production loss cannot be estimated.

7.1 We have given our thoughtful consideration to the facts of the case, reasons given by the AO and arguments of the assessee and we ourselves do not subscribe to the reasons given by the AO to determine suppressed production to the tune of Rs.55,32,10,232/- for the simple reason that except mathematical calculation, the AO has not brought on record any cogent reasons for estimating suppression of production. We, further noted that the AO has taken piece of papers found during the course of search and applied his own mathematical calculation to arrive at the difference in consumption of secondary raw materials like bottles and caps to reach to a conclusion that the assessee has suppressed production of final products. The basis for estimation of suppressed production is difference in consumption of caps at 4,87,67,099 number of caps. The assessee has explained the difference and claimed that out of 4,87,67,099 number of caps, 3,62,53,764 number of caps were returned to stores. The assessee further explained that 1,25,13,335 number of caps is accounted for wastage and

breakage. If unused caps returned to stores and number of caps wastage during the process of manufacture is considered then, there is no difference in actual number of caps purchased and issued for production. From the above, it is clear that the AO had determined suppression of turnover without any understanding of entire process of bottling of liquor. As we understood by the explanation of the assessee, the stores department issues the bottles, caps and labels for filling the bottle with liquor and the same is sent to the bottling area in the plant. In the process, there is a loss of these stocks due to breakage of these bottles and wastage of caps due to damage because the bottles are manufactured mostly by items of glass which are mostly prone to breakages and further, caps are mainly made up with paper, plastic and iron and which is also small and delicate in nature, easily accessible for wastages. Therefore, in our considered view it is every possibility that a good number of bottles / caps become wastage due to damage in the processing of capping and for other reasons. The AO while determining the difference in purchase and consumption of caps and bottles has not been taken into account wastage claimed by the assessee. Further, the AO had also not considered return of unused caps from bottling

area back to stores to arrive at a difference. The AO has assumed that every cap issued has been utilized in filling of the bottles, without considering the explanation of the assessee that in the process 5 to 6% bottles and caps becomes waste due to damages and for other reasons. The assessee has filed a reconciliation explaining the difference computed by the AO towards issue and consumption of caps and purchase and consumption of stock as per its books of accounts, as per which there is no difference in purchase and consumption of caps and bottles as per the books of accounts of the assessee. Further, the AO while arriving at a difference has considered certain loose sheets found during the course of search, as per which the requirement of caps and bottles is estimated on higher number of bottles and caps.

7.2 We have gone through the reasons given by the AO in light of seized documents found during the course of search and found that the assessee has made a plan for procurement of bottles and caps based on indent received from TASMACH, the buyer of the products. On receipt of packing materials, the stores department issues material requisitioned by the production department on the

basis of estimated production plan. The production department after capping the bottles and the wastage in the process returns back the unused caps to the stores. Therefore, it was claimed that the basis on which the AO had arrived a difference is completely irrational and without any basis. On the other hand, the assessee produced stock registers maintained for packing materials, as per which there is no difference in purchase and consumption of packing materials. However, the AO while making a comparison of the number of bottles used for production vis-à-vis the bottles issued, has omitted to take into account unused bottles returned to stores and this numbers is considered then, the difference computed by the AO becomes almost nil.

7.3 The AO has taken another aspect of shortage in primary raw materials like rectified spirit and neutral spirit. During the course of search, physical stock of primary raw materials was taken, as per which there is a difference in stock of rectified spirit and neutral spirit when compared to stock as per books of accounts of the assessee. The assessee has reconciled the physical stock found during the course of search to stock as per its books of

accounts, as on the date of search, as per which, the difference is hardly even less than 1%. For example, the physical stock of rectified spirit as on the date of search is 1,03,778 bulk litres, whereas the stock as per books of accounts of the assessee was at 1,04,000 bulk litres. The difference in stock of rectified spirit is only 222 bulk litres, which is 0.29% of total stock found during the course of search. Similarly, the physical stock of neutral spirit as on the date of search was 76,796 bulk litres, whereas stock as per books of accounts of the assessee is 76,933 bulk litres and once again the difference is 222 litres, which is 0.23% of total stock. Likewise, the difference in blended stock when compared to book stock was at 424 bulk litres, which is once again 0.41% of total stock. From the above, it is very clear that when you compare the nature of materials stored by the assessee to the percentage of difference in physical stock and book stock, the difference is negligible because, the raw materials like rectified spirit and neutral spirit are highly evaporable and further these raw materials are stored in wooden racks and measured in dips, which is not accurate. Therefore, the difference arrived at by the AO on the basis of physical stock taken during the course of search cannot support the case of the AO that there is

discrepancy in stock of primary raw materials corresponding with difference in percentage of consumption of secondary raw materials like empty bottles, caps, as computed by the AO. Further, it was the explanation of the assessee that while taking physical stock the Department has not considered stock in the pipeline and if such stock is considered then there is no difference in stock computed by the AO. Therefore, on this count also, the reasons given by the AO to arrive at a suppression of production is not sustainable.

7.4 Another important point needs to be considered while negating the observations of the AO to arrive at suppression of production is the nature of products manufactured by the assessee and its trade. As we have already stated in our earlier paragraph, the assessee is into the business of manufacturing of IMFL. The basic raw material required for production of IMFL is rectified spirit and neutral spirit. The other raw materials required for manufacturing of IMFL is empty bottles, caps, labels, etc. The production of IMFL and other liquor products are fully controlled by the State Government Department. The production and sale of goods is controlled and monitored by State Excise

Authorities right from procuring of rectified spirit to selling of final products. The rectified spirit is purchased by the assessee with a license issued by Commissioner of Prohibition and Excise. The production of final product is controlled by once again State Excise Authorities in a bonded warehouse. The production process is monitored by the authority's right from mixing rectified spirit with water to testing the final product from Forensic lab. The final product in the State of Tamil Nadu is sold only to TASMAC, a Government of Tamil Nadu undertaking. The AO has not pointed out any lapse in the process of procurement of primary raw materials like rectified spirit and in the process of manufacture and also in selling of final products to TASMAC. There is no iota of any evidence brought on record by the AO to support his estimation of unaccounted production either in the form of any evidences like action taken by the authorities who are responsible for monitoring the production process. The AO has also not pointed out any instance of violation of State Excise laws. The AO has also failed to bring on record any evidence to prove that other than TASMAC, the assessee has sold goods to outsiders. Once the goods manufactured by the assessee are fully controlled and monitored by State Government Authorities

and there is no evidence of any wrong doing by the assessee, the AO cannot estimate suppression of production only on the basis of his own mathematical calculations by extrapolating certain figures that to without understanding the process of manufacture involved in production of IMFL products. Therefore, we are of the considered view that the AO was completely erred in estimation of suppression of production on the basis of suspicion and surmises without any cogent reasons to support his findings. The CIT(A) after considering relevant facts, has rightly deleted addition made by the AO. Hence, we are inclined to uphold the findings of Id.CIT(A) and dismiss the appeal filed by the Revenue for assessment year 2006-07.

ITA No.3369/CHNY/2018

8. The first issue that came up for our consideration from Ground No.2 for assessment year 2007-08 is addition towards excess production of Rs.1,23,73,800/- for the year under consideration.

8.1 The AO has made addition of Rs.1,23,73,800/- towards excess production on the basis of conversion of rectified spirit into IMFL by allowing permissible deduction towards process loss at 3% as per Rule 15A 3(a) read with 3(c) of TamilNadu Distillery Rules, 1981. The AO has worked out probable production of IMFL in bulk litres and then compared with reported production as per books of accounts of the assessee. According to the AO, the probable production on conversion of rectified spirit into IMFL would be 2,15,34,454 litres, whereas the assessee has reported total production of 2,12,86,938 litres. Therefore, he opined that there is excess production of 2,47,516 litres, which the assessee has suppressed and accordingly, adopted average selling price of Rs.50/- per litre and made addition of Rs.1,23,73,800/-. It was the explanation of the assessee before the AO that as per records submitted to State Excise Authorities, production loss for the whole year is within the permissible limit of 3% and the authorities have not initiated any action for discrepancy in production loss. Therefore, computation of probable production by adopting arithmetical calculation without understanding the process of manufacture of IMFL from conversion of rectified spirit is incorrect. The assessee further claimed that as per the

monthly production detail submitted to the authorities, the reported production loss percentage is less than 3% for all the months and hence, the AO is incorrect in determination of excess production by applying his own arithmetical calculation.

8.2 We have heard both the parties, perused the materials available on record and gone through the orders of the authorities below. We have also carefully gone through the reasons given by the AO to determine excess production of 2,47,516 litres of IMFL and we do not ourselves subscribe to the reasons given by the AO for the simple reason that the AO has done arithmetical calculation without understanding the process of manufacturing of IMFL by conversion of rectified spirit by adopting permissible production loss as per State Excise Rules. On the other hand, the assessee has demonstrated with evidences that production loss reported to State Excise Authorities is within the permissible limit of 3% for all months. We, further noted that the assessee has submitted monthly statement recording re-distillation of rectified spirit to State Excise Department in as much as, there is no action by the Excise Department for excess production loss reported over and above permissible production loss as per said

Excise Rules. Therefore, we are of the considered view that the AO was completely erred in determining excess production by applying his own arithmetic calculation without understanding the facts that there is no discrepancy in stock details submitted by the assessee to the State Excise Authorities and further there is no action from the authorities for violation of any of the conditions prescribed under State Excise Rules, 1981. The CIT(A) after considering relevant facts has rightly deleted additions made by the AO and hence, we are inclined to uphold the findings of Id.CIT(A) and reject ground taken by the Revenue.

9. The next issue that came up for our consideration from Ground No.3 of Revenue appeal is deletion of addition made towards disallowance of landscaping charges of Rs.14,83,950/-.

9.1 The AO has made addition of Rs.14,83,950/- towards landscaping charges on the ground that amount incurred towards landscaping charges is in the nature of capital expenditure, which gives enduring benefit to the assessee and hence, cannot be allowed as deduction. It was the explanation of the assessee before the AO that landscaping charges incurred towards repair of

compound wall, removing and re-fixing of electrical gadgets and landscaping factory land are in the nature of current repairs and cannot be considered as capital expenditure.

9.2 Having heard both the sides and considered materials available on record, we find that the Id.CIT(A) has recorded categorical finding that landscaping activity mainly consist of growing a particular variety of grass which can by no stretch of imagination be termed as capital in nature or of enduring benefit. Therefore, we are of the considered view that there is no error in the reasons given by the Id.CIT(A) to delete addition made towards disallowance of landscaping charges as capital in nature and hence, we are inclined to uphold the findings of Id.CIT(A) and reject the ground taken by the Revenue.

10. In the result, the appeal filed by the Revenue is dismissed.

ITA Nos.3370 & 3371/CHNY/2018

11. The first issue that came up for our consideration from Ground No.2 of Revenue appeals for assessment years 2008-09 &

2009-10 is deletion of addition made towards inflation in cost of old bottles.

11.1 The fact with regard to the impugned dispute are that the assessee company is in the business of manufacturing and bottling of IMFL, has purchased old bottles and new bottles from two different suppliers. During the course of assessment proceedings, the AO noticed that the assessee has purchased 55,000 bottles from M/s. Basheer Ahmed & Co., at the rate of Rs.2.32 per bottle of 180ml size. The AO further noted that the assessee has purchased similar 180ml size bottles from M/s. Sri Renga Enterprises at a cost of Rs.2.95 per bottle. The AO further noted that the assessee had also purchased old bottles from M/s. Sri Renga Enterprises at Rs.2.86 per bottle. Therefore, he opined that when new bottles are available at the rate of Rs.2.32 per bottle, the assessee has not justified paying higher price of Rs.2.86 per bottle to M/s. Sri Renga Enterprises and accordingly, opined that the assessee has inflated purchase of bottles by paying more prices to M/s. Sri Renga Enterprises and thus opined that the assessee has paid 18.6% higher rate to old bottles and accordingly made addition of Rs.5,87,64,038/- towards purchase

of old bottles. Similarly, the AO has compared price paid for purchase of bottles from M/s.Sri Renga Enterprises to price paid by the assessee for purchase of bottles from M/s. Basheer Ahmed & Co., and opined that there is a difference of 21.35% in price paid to M/s. Sri Renga Enterprises and hence, made addition of Rs.1,03,19,742/- towards purchase of new bottles.

11.2 It was the claim of the assessee before the Id.CIT(A) that the AO has made additions on suspicion and surmises grounds without bringing on record any evidence to prove that the assessee has paid excessive price for purchase of old bottles as well as new bottles, without appreciating the fact that although the size of the bottles remains same, but type and pattern of bottles differs from once supplier to another supplier. The assessee further claimed that it is difficult to compare the price of bottle only on the basis of size because quality of bottles may be different from one manufacturer to other manufacturer as well as cost of bottle is purely dependent upon the pattern and type of bottle. As regards, addition made towards difference in price paid for old bottles, it was submitted that the assessee has purchased 90% of its bottle requirement from M/s. Sri Renga Enterprises

and the supplier has undertaken to deliver old bottles at the factory gate and would charge only for bottles that are actually used in the bottling of IMFL without charging for broken bottles. Further, the entire freight is borne by the supplier. Therefore, there is a slight difference in price paid for old bottles but when it compares to landing cost of new bottles, then the price paid for purchasing of old bottles is less and hence, the AO is incorrect in making addition towards inflation of purchases of old bottles as well as new bottles.

11.3 We have heard both the parties, perused the materials available on record and gone through orders of the authorities below. Admittedly, the AO has made addition towards inflation of cost of purchase of bottles by comparing price paid by the assessee to two different suppliers without bringing on record any evidence to prove that the bottles purchased by the assessee from two different suppliers are unique and are of same quality, type and pattern. It is quite possible in the business that the product supplied by two different suppliers may be of two different quality, type and pattern. Unless, the AO brings on record comparability of specification of bottles supplied by two

different suppliers, no addition can be made based on price difference alone because each supplier will have his own pricing policy depending upon quality of materials manufactured and supplied by them. In this case, the assessee has purchased old bottles as well as new bottles. Further, 95% of its requirement was purchased from Sri Renga Enterprises. It was the claim of the assessee before the AO that Sri Renga Enterprises has agreed to supply bottles at the factory gate without charging any amount for broken bottles. Further, the entire cost of freight is borne by the supplier. Due to these reasons, the assessee had paid little more prices, when it compares to new bottles purchased from other suppliers. We find that the explanation given by the assessee appears to be bonafide and reasonable. Further, it is the prerogative of the businessman to purchase a particular type of raw material from its own suppliers which suits to its business requirements. Moreover, the price paid for purchase of bottles cannot be compared with price paid to another supplier unless the AO brings on record some evidences to prove that specification of bottle supplied by two different suppliers are unique in type, quality and pattern. In this case, the assessee has proved with necessary evidences that it has paid to suppliers

against purchases through account payee cheques. The AO has not brought on record any evidences to prove that the assessee has paid amount by cheques and get back money in cash. Therefore, we are of the considered view that the AO was erred in making addition towards inflation of cost of purchase of old bottles and new bottles only on the basis of price paid by the assessee to two different suppliers without bringing on record any cogent reasons to justify his action. The CIT(A) after considering relevant facts has rightly deleted additions made by the AO towards inflation of cost of purchase for old and new bottles. Hence, we are inclined to uphold the findings of the Id.CIT(A) and reject ground taken by the Revenue for both assessment years.

12. In the result, the appeals filed by the Revenue for assessment years 2008-09 & 2009-10 are dismissed.

ITA No.3372/Chny/2018

13. The first issue that came up for our consideration from Ground No.2 of Revenue appeal is deletion of addition made towards disallowance of finance charges of Rs.18,00,000/-

13.1 The fact with regard to the impugned dispute are that the assessee has received back a sum of Rs.1.5 crores from M/s. Sri Harichandana Estates Pvt. Ltd., which was advanced against purchase of property. The AO has disallowed proportionate interest cost @ 12% per annum on amount of Rs.1.5 crores, on the ground that the assessee has diverted interest bearing funds for non-business purpose as well as advance was given for the purpose of purchase of property which is capital in nature for which the authorized representative of the assessee has agreed for the proposed addition.

13.2 Having heard both sides and considered material on record, we find that the assessee has advanced a sum of Rs.5.5 crores in the financial year 2008-09 and has received back a sum of Rs.1.5 crores during the current financial year. We, further noted that the assessee has paid huge interest on borrowed funds. The assessee has not furnished satisfactory explanation for diverting interest bearing funds to related parties for non-business purpose. Therefore, we are of the considered view that the AO was right in disallowance of proportionate interest @ 12% on sum of Rs.1.5 crores and made addition of Rs.18,00,000/-. The

CIT(A) without appreciating the facts, has simply deleted addition made by the AO. Hence, we reverse the findings of the Id.CIT(A) and sustain the addition made by the AO towards disallowance of proportionate interest of Rs.18,00,000/-.

14. The next issue that came up for our consideration from Ground No.3 of Revenue appeal is deletion of addition made towards disallowance of discount allowed on sales.

14.1 During the course of assessment proceedings, the AO noticed that the assessee has claimed a sum of Rs.4,31,86,368/- as discount allowed and debited under the head selling expenses. The AO has called upon the assessee to explain the nature of expenditure debited under the head selling expenses. The assessee submitted that the TASMACH to whom the products of the assessee company are sold has taken cash discount of Rs.4,31,86,368/-. The AO however was not convinced with explanation furnished by the assessee and according to him, the assessee has failed to justify cash discount allowed to TASMACH with necessary evidences. The AO further noted that such discount has not been reflected in the invoice raised by the

assessee. Had an agreement existed as claimed by the assessee, the assessee could have furnished the same before the AO but the assessee could not do so. Therefore, he opined that discount allowed on sales and debited to selling expenses cannot be allowed as deduction.

14.2 We have heard both the parties, perused materials available on record and gone through orders of the authorities below. Admittedly, the Tamil Nadu State Marketing Corporation Ltd., a Government of Tamil Nadu undertaking, is sole distributor of IMFL and liquor products in the State of Tamil Nadu. In terms of State Excise Policy, the assessee should sell its products only to TASMAC. As per the terms and conditions for supply of IMFL, the TASMAC has charged cash discount of 2.18% on the basic price after trade discount and also additional cash discount of Rs.3.28 per case supplied. This cash discount is in addition to the trade discount of 0.55% allowed on basic price. This fact has been confirmed by TASMAC vide its letter dated 12.03.2014, where it has been stated that cash discount has been charged on all the suppliers including the assessee company. From the above, it is very clear that the assessee does not have any say in allowing

cash discount on sales but it is solely on the discretion of the purchaser of goods i.e., TASMAC. Therefore, we are of the considered view that expenditure debited under the head discount allowed on sales is a genuine expenditure, which was allowed as per the terms of agreement between the seller and buyer. The AO without appreciating the facts has simply made addition only on the ground that such discount has not been allowed / mentioned in the invoice. The CIT(A) after considering relevant facts has rightly deleted addition made by the AO. Hence, we are inclined to uphold the findings of the Id.CIT(A) and reject ground taken by the Revenue.

15. The next issue that came up for our consideration from Ground No.4 of Revenue appeal is deletion of addition made towards disallowance of landscaping expenses of Rs.18,13,132/-. We find that an identical issue has been considered by us in ITA No.3369/Chny/2018 for assessment year 2007-08 and the reasons given by us in preceding Para No.9.2 shall *mutatis mutandis* apply to this appeal as well. Therefore, for similar reasons, we are inclined to uphold the findings of Id.CIT(A) and reject the ground taken by the Revenue.

16. In the result, the appeal filed by the Revenue for assessment year 2010-11 is partly allowed.

17. As a result, the appeals filed by the Revenue for assessment years 2006-07 to 2009-10 in ITA Nos.3368 to 3371/Chny/2018 are dismissed and for assessment year 2010-11 in ITA No.3372/Chny/2018 is partly allowed.

Order pronounced in the court on 6th September, 2021 at Chennai.

Sd/-

(वी दुर्गा राव)

(V. Durga Rao)

न्यायिक सदस्य/Judicial Member

Sd/-

(जी. मंजुनाथ)

(G. Manjunatha)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 6th September, 2021

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |