IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'E' NEW DELHI

BEFORE SHRI O.P. KANT, ACCOUNTANT MEMBER
AND
SHRI AMARJIT SINGH, JUDICIAL MEMBER
[Through Video Conferencing]

ITA No.1368/Del/2011
Assessment Year: 2007-08

M/s. Neel Metal Products Ltd., 601, Hemkunt Chamber, Nehru Place, New Delhi	**Vs.**	Addl. CIT, Range-13, New Delhi
PAN :AABCN6304Q		
(Appellant)		**(Respondent)**

And
ITA No.3960/Del/2011
Assessment Year: 2008-09

M/s. Neel Metal Products Ltd., 601, Hemkunt Chamber, Nehru Place, New Delhi	**Vs.**	ACIT, Company Circle-13(1), New Delhi
PAN :AABCN6304Q		
(Appellant)		**(Respondent)**

Appellant by	Sh. Salil Aggarwal, Adv. Sh. Shailesh Gupta, Adv.
Respondent by	Sh.Gaurav Pundir, Sr.DR

Date of hearing	25.08.2021
Date of pronouncement	23.09.2021

ORDER

PER O.P. KANT, AM:

These two appeals were heard and adjudicated by the Tribunal on 24/08/2012, wherein ground No. 4 related to disallowance of depreciation on electric installation was dismissed by the Tribunal, considering it not an integral part of plant and machinery, observing as under:

> *"11. We have heard both the sides. We have also gone through the paper book submitted on this issue. Page 64 of the paper is list of items added in electrical installations during financial year 2006-07. The details available at page 64 of the paper book show that the majority of the expenses are in respect of transformer, panel switch gear, LT PVC Cable, Poly Cab Cable, electric generating set, Electrical Control Panel, Electrical Items, installation work, DG Set, etc. etc. All these show that all such expenditure cannot be part of the plant and machinery. Assessee has claimed the rate of depreciation as available on plant and machinery. The details of expenditure show that majority of expenses were towards the electric fittings where rate of depreciation is only 10%. In view of these facts, we hold that this expenditure has been rightly made towards electrical fittings and applicable depreciation has been allowed on the same. The case laws relied upon by the ld. AR are also having different facts. In the case of CIT vs. MTNL, the nature of the business is different than the nature of business of the assessee. In this case, the assessee was engaged in the business of providing communication network. Similarly, in the case of Siemens Ltd., the company was engaged in manufacture of equipment for generation and transmission of electricity. Thus, in both these cases, facts are different. Assessee's business was to manufacture and sell sheet metal components for automobiles and white goods sector. There is a variation in the nature of the business and facts of case. These items as mentioned at page 64 cannot be treated as part of the plant and machinery. On these electrical items, 10% depreciation is allowable as per rule. This ground of assessee in both the appeals stand dismissed."*

2. However, on further appeal by the assessee, the Hon'ble High Court of Delhi by way of order dated 9/10/2013 has

remitted the issue back to the Tribunal as to whether items mentioned under the head "electric installation" are entitled to depreciation at the rate of the 10% under the heading "electrical fitting" or at the rate of 15% under the heading "plant and machinery", with following directions:

> *"7. It is an accepted position that electrical fittings including electrical wirings, switches, sockets and other fittings, etc. are entitled to depreciation @ 10% but plant and machinery is entitled to depreciation @ 15%. We have reproduced above different items on which depreciation was claimed by the assessee @ 15% but was allowed by the Assessing Officer @ 10%. We note that the items include transformers, window ACs. Split ACs, investors, etc. We feel that the matter requires greater consideration as different rates have been specified for electrical fittings including electrical wiring, socket etc. and plant and machinery. Each item has to be examined separately and it has to be determined whether the entry 'electrical fittings' is applicable or the items/goods fall in the entry 'plant and machinery'.*
> *8. Thus, without expressing any opinion, we pass an order of remand to the tribunal to examine the question once again with reference to each and every particular item. It will be open to the parties to rely upon case law on the subject. It will be open to the parties to rely upon case law on the subject. It will be also open to the parties to point out that some of the items may either fall in 'an other category' or fall in the category of 'electrical equipments'. If any such plea or contention is raised, the same will be considered and decided in accordance with law."*

3. Accordingly, in compliance to the direction of the Hon'ble Delhi High Court these appeals were fixed for hearing. Before us, the parties appeared through Videoconferencing facility and filed documents and paper-book through email as well as physically.

4. The facts in brief related to issue in dispute are that the assessee is engaged in the business of manufacturing of steel metal component, assemblies etc. primarily for automobiles and white goods sector. During the year under consideration, the

assessee purchased and installed certain items of electrical installation and claimed depreciation on the same at the rate of 15% treating the same as part of plant and machinery. But, according to the Assessing Officer those items falls under the head of "electrical fittings" on which depreciation at the rate of 10% was only allowed under the Act read with Income Tax Rules, 1962, and, therefore, he disallowed the excess claim of the depreciation in assessment years 2007-08 and 2008-09. The first appellate authority and Tribunal both, upheld the disallowance made by the Assessing Officer. In assessment year 2007-08, the Assessing Officer made disallowance of ₹ 51,74,135/- and in assessment year 2008-09 disallowance of ₹ 22,57,685/- (need verification of amount) was made on this account.

5. Before us, the learned Counsel of the assessee referred to Rule 5 of Income-Tax Rules, 1962 (in short "the Rules") and Appendix-I to show that rates of depreciation during relevant period on furniture & fitting was 10% and plant and machinery was subjected to 15% depreciation. He also referred to definition of plant provided in section 43(3) of the Act. He further referred to query raised by the Assessing Officer during assessment proceeding (page 37 of the paper-book) for restricting disallowance of the electrical installation at the rate of 10% treating the same as electrical fitting. He also referred to reply of the assessee filed before the Assessing Officer (page 35 of the paper-book) and submitted that capital expenditure made for Transformers, switch panels and other accessories and attachment required to run a particular machinery falls under the definition of the "plant". In support of his contention that the

electrical items on which the depreciation has been restricted to 10% by the Assessing Officer, are in the nature of the plant and eligible for depreciation at the rate of 15%, he relied on following decisions:

1. CIT v. Karnataka Power Corporation reported in (2001) 247 ITR 268 (SC)
2. CIT vs. Delhi Airport Services as reported in 255 ITR 91.
3. Babulal Agrawal vs Commissioner Of Income-Tax reported in 272 ITR 454

6. Further, he referred to list of individual items for assessment years 2007-08 and 2008-09 (page 6 of paper-book containing 33 pages), on which claim of depreciation is under dispute, and their functions. The learned Counsel also mentioned various processes of manufacturing of finished products by the assessee and machinery employed therein.

7. The learned Counsel submitted that these items of electrical installation are integral part of machinery used in the manufacturing and, therefore, eligible for depreciation applicable in the case of plant and machinery. The learned Counsel also relied on the decision of the Tribunal in the case of Nalwa Steels and Power Ltd. (ITA No 4559/Del/2019 for AY 2006-07) and Anoli Holding Private Limited (ITA No.3175/Ahd./2010 for AY 2005-06).

8. On the contrary, the learned DR submitted that the items on which rate of depreciation is in dispute, are mentioned in the order of the Hon'ble High Court (supra). He referred to para 4 of the Hon'ble High Court containing list of such items for

assessment year 2007-08 and Para 5 for list of the items related to assessment year 2008-09. He submitted that on perusal of the items it was clear that some were ancillary items for the main function of manufacturing and not integral part of manufacturing process. He submitted that assessee is not in the business of power generation and, therefore, electrical installation cannot be part of plant and machinery for the assessee. He submitted that with effect from assessment year 2002-03 'electrical fittings' including electric installation have been specifically brought under the head of 'furniture and fitting' for the purpose of depreciation. He further submitted that electrical item mentioned, include transformer and DG Set which are only for the purpose of supplying electricity to the main machinery and plant of manufacturing and they don't have direct role or function in the manufacturing process and, thus, fail on functional test. In support of his contention, he relied on the decision of the Madras High Court in the case of CIT Vs. JKK Textiles Processing, 242 ITR 165 (Mad.). He further submitted that the assessee has not provided information regarding operation performed by each of those item of electrical installation, so as to comply with the direction of the Hon'ble Delhi High Court and, therefore, issue might be restored back to the file of the Assessing Officer for examining the issue of rate of depreciation on functional test in case of each and every item of electrical installation.

9. We have heard rival submission of the parties and perused the relevant material on record. The issue in dispute in the instant case is whether the items of electrical installation listed in the order of Hon'ble High Court in para 4 (for assessment year

2007-08) and para 5 (for assessment year 2008-09) are eligible as plant and machinery. We find that depreciation has been provided under section 32 of the Act and rates for such depreciation have been prescribed under Rule 5 along with Appendix of Income Tax Rules, 1962. During the relevant period, rate of depreciation on 'furniture and fittings' was 10% under Heading II part A (tangible assets) of Appendix of Income Tax Rules. The heading 'furniture and fittings', included 'electrical fittings'. Further, Note-5 below the appendix mentions that "electrical fittings" include electrical wiring, switches, sockets, other fittings and fans etc. Thus, item of 'electrical fittings' are subjected to depreciation at the rate of 10%. During relevant period, the Depreciation on plant and machinery was provided at the rate of 15%. On the items listed in para 4 and 5 of the Hon'ble High Court (supra), the assessee has claimed 15% depreciation considering the same as part of plant and machinery, but the Assessing Officer has restricted the depreciation on said items at the rate of the 10% . The contentions of the assessee are that these items are integral part of manufacturing process and, therefore, same are eligible for rate of depreciation prescribed for 'plant and machinery'. The Assessing Officer is disputing this claim of the assessee.

9.1 In the case of **Karnataka Power Corporation** (supra), the Hon'ble Court held *that 'wherever the building has been so planned and constructed so as to serve for assessee's special technical requirements, it will qualify to be treated as plant for the purpose of investment allowance'.* In the case of **CIT Vs Delhi Airport Service** (supra) held that '*air-conditioner fixed in the bus*

was an integral part of the bus and, therefore, the depreciation on air-conditioning plant should be allowed at the rate applicable to the bus and not at the rate applicable to the air-conditioning plant'. In the case of **Babulal Agrawal** (supra) assessee constructed platforms according to designs and specifications and as per the requirement and gave them the Food Corporation of India on hire for a limited period of three years. The assessee derived monthly income for open plinth godowns for the storage of food grains and claimed depreciation contending that activity was not of letting of the property but the activity was adventure in the nature of the trade and therefore the income derived from open plinth was business income. The Tribunal treated the open plinth godowns as plant but allowed depreciation at the rate prescribed for buildings. The Hon'ble High Court applied functional test as to what operation particular apparatus performs. If it is utilized for the business purpose, then it falls in the category of plant. The relevant finding of the Hon'ble High Court is reproduced as under:

> *"In IRC v. Barclay, Curle and Co. Ltd. (1970) 76 ITR 62 (HL), the House of Lords held that a dry dock, since it fulfilled the function of a plant, must be held to be a plant. Lord Reid considered the part which a dry dock played in the assessee-company's operations and observed (at page 67) 'It seems to me that every part of this dry dock plays an essential part .... The whole dock is, 1 think, the means by which, or plant with which, the operation is performed.' Lord Guest indicated a functional test in these words (page 75 of 76 ITR) :*
>
> ***'In order to decide whether a particular subject is an "apparatus" it seems obvious that an enquiry has to be made as to what operation it performs. The functional test is, therefore, essential at any rate as a preliminary.' In other words, the test would be : Does the article fulfil the function of a plant in the assessee's trading activity ? Is it a tool of his***

trade with which he carries on his business ? If the answer is in the affirmative, it will be a plant.

If the aforesaid test is applied to the drawings, designs, charts, plans, processing data and other literature comprised in the 'documentation service' as specified in clause 3 of the agreement, it will be difficult to resist the conclusion that these documents as constituting a book would fall within the definition of 'plant'. It cannot be disputed that these documents regarded collectively will have to be treated as a 'book', for, the dictionary meaning of that word is nothing but 'a number of sheets of paper, parchment, etc., with writing or printing on them, fastened together along one edge, usually between protective covers; literary or scientific work, anthology, etc., distinguished by length and form from a magazine, tract, etc.' (vide Webster's New World Dictionary). But apart from its physical form, the question is whether these documents satisfy the functional test indicated above. Obviously, the purpose of rendering such documentation service by supplying these documents to the assessee was to enable it to undertake its trading activity of manufacturing theodolites and microscopes and there can be no doubt that these documents had a vital function to perform in the manufacture of these instruments; in fact it is with the aid of these complete and up-to-date sets of documents that the assessee was able to commence its manufacturing activity and these documents really formed the basis of the business of manufacturing the instruments in question. True, by themselves, these documents did not perform any mechanical operations or processes but that cannot militate against their being a plant since they were in a sense the basic tools of the assessee's trade having a fairly enduring utility though owing to technological advances, they might or would in course of time become obsolete. We are, therefore, clearly of the view that the capital asset acquired by the assessee, namely, the technical know-how in the shape of drawings, designs, charts, plans, processing data and other literature falls within the definition of 'plant' and is, therefore, a depreciable asset."

11. In CIT v. Shree Gopikishan Industries (P) Ltd. (2003) 262 ITR 568 (Cal), the Division Bench of the Calcutta High Court dealing with the case of cold storage held as under (page 571) :

11. In CIT v. Shree Gopikishan Industries (P) Ltd. (2003) 262 ITR 568 (Cal), the Division Bench of the Calcutta High Court dealing with the case of cold storage held as under (page 571) :

"Thus, it appears that the storage or the chamber itself is an apparatus and tool of the trade through which the business is carried on. The building of the cold storage housing the chamber is neither a setting nor a canopy. On the other hand, it is the means or

apparatus or the tools for the business. It is not only the insulation for which specification is provided for. On the other hand, the walls, roofs of the building are to be constructed or maintained in a particular manner, which is exclusively necessary for the purpose of the cold storage and then the roofs and walls are to be insulated. The insulation without the building cannot produce the result and the building without the insulation also equally disastrous for the purpose. The building with the insulation is an integral part for forming the apparatus or means. A building constructed otherwise than specified would not be able to house the insulation or produce the desired result. A cold storage is to be constructed in a particular manner and then insulated. The building of the cold storage is exclusively used for a cold storage and cannot be put to any other use. It is the storage with which the business is carried on. The racks are to be placed in a manner as specifically provided in rule 11 for distribution and circulation of temperature and air as well as for facilitating loading and unloading and preservation of the stores. The cold storage cannot run either with the rack or with the insulation without there being the building. The cold storage building housing the chambers is a consolidated and composite one providing the means or the apparatus or the tools of the business. For the purpose of maintaining the building, the Act and the Rules provide various conditions, which are mandatory in nature. Breach of any of the terms to maintain the building would result in the cancellation of the licence and stoppage of the business. Therefore, the building has no separate existence than the apparatus being the chamber where the goods are stored. Thus, a cold storage building stands altogether on a different footing from a hotel or a theatre accommodating the customers and audiences which are distinctly the setting or canopy or shelter used for the business without requiring any strict specific particulars and designs and system distinctly required for cold storage. Therefore, in our view, the chambers of the cold storage are definitely plant as defined in section 43(3).

We had occasion to deal with this question in CIT v. Birla Jute and Industries Ltd. (2003) 260 ITR 55 (Cal), therein we had held that the word 'plant' is defined in section 43(3) of the Act. It is not an exhaustive definition. It is an inclusive definition. It includes any article or object fixed or movable, live or dead, used by a businessman for carrying on his business and it is not necessarily confined to an apparatus which is used for mechanical operation or process or is employed in mechanical or industrial business. The test to be applied for such determination is : does the article fulfil the function of a plant in the assessee's trading activity ? Is it a tool of his trade with which he carries on his business ? If the answer is in the affirmative, it will be a plant."

12. In this regard, we may also refer with profit to the decision reported in IRC v. Barclay, Curle and Co. Ltd. (1970) 76 ITR 62 (HL); (1969) 1 WLR 675 (HL)., where it has been held that the dry dock constructed by a company for use of ship builders, ship repairers and marine engineers incurring capital expenditure was a plant for the purpose of the trade.

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13. Mr. Rohit Arya, learned senior counsel appearing for the revenue, has drawn our attention to certain decisions reported in CIT v. National Storage (P) Ltd. (1967) 66 ITR 596 (SC) and CIT v. Kanaiyalal Nimani (1979) 120 ITR 892 (Cal). ***On a careful perusal of the same, we are of the considered view that it is the functional test which becomes the real criteria for treating a particular tool as plant or not.*** *As has been indicated by their Lordships of the Apex Court, the definition of the term "plant" is of a wide magnitude. In the instant case, as is perceptible, the assessee is not involved in letting out the premises to earn rent. It is evincible from the analysis made by the first appellate authority the assessee is trading with godowns, structure is a temporary measure, it is like a platform as is apparent, the duration is short and the purpose is different. If one goes by the conception of functional test and the activity involved, there can be no scintilla of doubt that the use of the open plinth godowns are not buildings but are plant and therefore the assessee is entitled to depreciation on the basis that they are to be treated as plants and not buildings. The analysis of the Tribunal that the platforms come under the definition of "building" under the rules is not correct because the Tribunal has really not appreciated the essential and fundamental activity of these platform, the nature of agreement and the factual foundation. If the contract and the activity are understood in proper perspective, there can be no iota of doubt that the assessee is dealing in business with this kind of platform, but not letting them as buildings. It may apparently so appear but on deeper probe and closer scrutiny, something a different picture gets frescoed from where it becomes clear that it is utilised for the business purposes.*

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which becomes the real criteria for treating a particular tool as plant or not. As has been indicated by their Lordships of the Apex Court, the definition of the term "plant" is of a wide magnitude. In the instant case, as is perceptible, the assessee is not involved in letting out the premises to earn rent. It is evincible from the analysis made by the first appellate authority the assessee is trading with godowns, structure is a temporary measure, it is like a platform as is apparent, the duration is short and the purpose is different. If one goes by the conception of functional test and the activity involved, there can be no scintilla of doubt that the use of the open plinth godowns are not buildings but are plant and therefore the assessee is entitled to depreciation on the basis that they are to be treated as plants and not buildings. The analysis of the Tribunal that the platforms come under the definition of "building" under the rules is not correct because the Tribunal has really not appreciated the essential and fundamental activity of these platform, the nature of agreement and the factual foundation. If the contract and the activity are understood in proper perspective, there can be no iota of doubt that the assessee is dealing in business with this kind of platform, but not letting them as buildings. It may apparently so appear but on deeper probe and closer scrutiny, something a different picture gets frescoed from where it becomes clear that it is utilised for the business purposes."

(emphasis supplied externally)

9.2 The Hon'ble High Court in the case of **CIT vs JKK Textiles Processing** (supra) held that '*electric transformers perform function of supplying electrical energy from high tension lines of Electricity Board to the plant and machinery*' and therefore same are not integral part of plant and machinery. The relevant finding of the Hon'ble High Court is reproduced as under:

"6. We have considered the rival submissions made by both the sides in depth in the light of the materials available on record. It is evident from Appendix I to the Income-tax Rules, 1962, that extra shift allowance shall not be allowed in respect of any item of machinery or plant, which has been specifically excepted by inscription of the letters N. E. S. A. against the machinery and plant to which the general rate of depreciation of 10 per cent, applies. In the excepted items with the heading "Electrical machinery" switchgear and instruments, transformers and other stationary plant and wiring and fittings of electric light and fan

installations are described along with other items. Therefore, it is evident that the electrical transformers will come within the excepted item to which the general rate of depreciation of 10 per cent, is applicable.

7. Electric transformers are admittedly used to receive electric energy from high tension lines supplied by the Electricity Board and from the abovesaid electrical transformers, the electric supply is made to the plant or machinery, in order to run the same. It is also relevant to point out that the quantum of electricity consumed by the plant or machinery will be metered only at the place where the transformers are erected by the Electricity Board to collect necessary charges for such consumption of electricity. The electrical transformers, even if they are in the premises of the assessee, will be under the control and supervision of the Electricity Board. The fact of supplying energy from the transformers to the asses-see's plant or machineries will not go to mean that the abovesaid electrical transformers will form an integral part of the textile processing machinery, run by the assessee. It is a separate item, used to receive energy from the high tension line. In view of that fact, the conclusion arrived at by the Tribunal that the electrical transformers in dispute will form an integral part of the textile processing machinery of the assessee cannot be accepted.

8. Learned counsel for the Revenue has brought to our notice the decision in CIT v. Kiran Crimpers, . In that case, it was held that in the first instance the rate of general depreciation has to be prescribed under Sub-items (i) and (ii) of item III of Part I of Appendix I to the Income-tax Rules, 1962, thereafter when the question of extra shift allowance arises to be considered under Sub-item (iv), it has to be seen what specific items have been excluded from the applicability of extra shift allowance and if any items have been specifically so excluded either by inscribing N. E. S. A., while including that item under the description of machinery and plant slated for the special rate or the general rate, such item cannot be made available for computation of extra shift allowance. It has also been held that once an apparatus becomes an integral part of another asset as such, it loses its independent identity as an asset and the asset of which it becomes an integral part alone is to be considered as an asset, that in other words, unless one apparatus which independently is a plant or machine, when fitted to another machine to make that machine complete, becomes an integral part of the concerned asset itself and loses its independent identity, it cannot be said that the two assets are one, but mere interdependency upon each other for their

functioning does not make the two assets one for the purposes of claiming depreciation. Further, it has also been held that it is a well-known principle of interpretation that where there are two entries covering the same item, one special and another general, the applicability of the general provision shall be excluded.

9. In the light of the observations made above it was held in that case that the phrase used in entry (2) of sub item (ii)B of item III of Part I of Appendix I to the rules is air-conditioning machinery including room air-conditioners, that this goes to show that this entry deals with all types of air-conditioning machinery whether used in a room, factory or office or any other place of business irrespective of any particular use to which it is put and that, therefore, no extra shift depreciation allowance is allowable in the case of air conditioners necessarily used for crimping nylon yarn.

10. It has already been held that the electrical transformers are independent items and they will not form an integral part of the textile processing machinery of the assessee, except to transmit energy from the transformers through cables to the abovesaid textile processing machineries of the assessee. It is also evident as mentioned above, that electrical transformers are entitled to depreciation allowance at 10% under the general category rate. If the principles laid down in the case cited above are applied by way of analogy to the facts and circumstances of this case, in the light of Appendix I to the Income-tax Rules, 1962, it is quite clear that extra shift allowance cannot be granted to the demised electrical transformers installed in the premises of the assessee. Therefore, we accept the arguments advanced by learned counsel for the Revenue."

9.3 In the light of above decisions, the onus is on the assessee to explain whether each item perform the function of manufacturing. On perusal of the list of the items, we find that items include transformer, panel switchgear, cable, electric Control Panel etc. Item at serial No. 25, 26, 30, 31, 32 and 33 of the list for assessment year 2007-08 has been mentioned as "supply of electrical items". There is no detail of such items available on record. Item at serial No. 34 is transformer oil and item at 36, 37 and 44 is diesel for DG set. The assessee has not

explained how these items are qualified as capital expenditure. Further, item at serial No. 40 to 43 is rent for DG set. No specific explanation for qualifying the same as capital expenditure, has not been provided by the assessee. Similarly, in the list for assessment year 2008-09 items are mainly transformer, electrical capacitor panel, DG set, split AC, pumphouse panel, window AC etc and the assessee has not provided function performed by these items in the process of manufacturing. No details of their place or location of installation has been provided before us. No doubt, if any split AC is integral part of machinery itself, the assessee may be entitled for depreciation at the rate of the plant and machinery, however, if a split AC is provided in the chamber of a person in the factory as ancillary item, same will not be entitled for rate of depreciation applicable in the case of plant and machinery.

9.4 We find that the assessee has not complied the direction of the Hon'ble High Court and not furnished function performed by each item separately. Further, no such information is available on record. Though the appeal is very old, but in the facts and circumstances and in the interest of the substantial justice, we feel it appropriate to restore this issue to the file of the Assessing Officer for deciding in the light of the direction of the Hon'ble Delhi High Court with the direction to the assessee to provide functions performed by each and every item of the list provided in para 4 and para 5 of the Hon'ble High Court and then the AO shall decide the issue in accordance with law. Accordingly, the grounds of disallowance of depreciation on electric installation in both the assessment years are allowed for statistical purposes.

10. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the open court on 23rd September, 2021

Sd/-	***Sd/-***
(AMARJIT SINGH)	**(O.P. KANT)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

Dated: 23rd September, 2021.
RK/-(DTDC)
Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi