

IN THE INCOME TAX APPELLATE TRIBUNAL
“E” BENCH, MUMBAI
BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER &
PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No.1789/Mum/2020

(A.Y: 2008-09)

ITO (Exemptions) – 2(3) Room No. 513, 5 th Floor Piramal Chambers, Lalbaug, Parel, Mumbai – 400012.	Vs.	M/s. Saraswati Vidya Bhavan, Oxford School Premises, Near Shivaji Talao, Tank Road, Bhandup (W), Mumbai – 400078.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAATS0085M		
Appellant	..	Respondent

Appellant by :	Shri Anil Thakkar. DR
Respondent by :	Shri B. Bagchi. AR

Date of Hearing	15.09.2021
Date of Pronouncement	22.09.2021

आदेश / O R D E R

PER PAVAN KUMAR GADALE JM:

The revenue has filed the appeal against the order of the Commissioner of Income Tax (Appeals)- 1, Mumbai passed u/s 143(3) r.w.s 147 and 250 of the Income Tax Act, 1961. The revenue has raised the following grounds of appeal:

1. *Whether, on the facts and in circumstances of the case and in law the Ld.CIT(A) 1, Mumbai has erred in*

allowing that the exemption u/s. 11 of the Income tax Act, 1961 to the Appellant, ignoring the fact that merely for the reason that the trust objects are charitable in nature, it cannot be held that its activities are carried out in accordance with its objects and are genuine, even though it has violated Prohibition of Capitation Fee Act (Government of Maharashtra) 1987 by accepting donation from its own students in the name of building fund, which is not only illegal but also violative of the trust's object of providing education and aid to the poor and deserving students.

2. "Whether, on the facts and in circumstances of the case and in law the Ld.CIT(A) was right in not acknowledging the fact that the assessee trust is prohibited in law by accepting donations from students, even in the name of building fund, because the provisions of Prohibition of Capitation Fee Act (Government of Maharashtra) 1987 expressly prohibit levying any fee except the heads specified under clause 4(3) of the said act, no matter however small or large the quantum of the said donation is, or the fact that the donation was voluntary.

3. "The appellant prays that the order of the Commissioner of Income Tax (Appeals)-1, Mumbai be set aside and that of the Assessing Officer be restored."

4. "The Appellant craves leave to amend or alter any ground or add a new ground which may be necessary."

2. The brief facts of the case are that the assessee is a trust and is engaged in imparting education and runs an educational institution and was established as a public charitable trust in the year 1985. The assessee trust has filed the return of income for the A.Y 2008-09 on 22.09.2008 along with financial statements, income &

expenditure, balance sheet and audit report in Form No. 10B declaring a deficit of Rs. 1,77,13,929/- and the assessment was completed u/s 143(3) of the Act on 21.12.2010 by granting exemption u/s 11 to the assessee and assessed the total income of Rs. Nil.

3. Subsequently the A.O. found that the Pr.CIT(Exemptions), Mumbai vide order u/s 12AA(3) of the Act on 17.12.2014 has cancelled the registration granted u/s 12A to the assessee trust and the assessee was not entitled for exemption u/s 11 of the Act and the capital expenditure claimed by the assessee is not allowable. Therefore, the A.O. has reason to believe that the income has escaped the Assessement and has issued notice u/s 148 of the Act. In compliance, the assessee has filed a letter dated 24.04.2015 along with a copy of acknowledgment of return of income filed on 22.09.2008 for the A.Y 2008-09 as due compliance to notice u/s 148 of the Act. Subsequently, notice u/s 143(2) and 142(1) of the Act are issued and the assessee was provided the reasons for reopening of assessment. In compliance to the notices, the Ld. AR of the assessee appeared from time to time and furnished the details and the case was discussed.

4. The A.O. in the course of assessment proceedings found that the assessee has received donations from the

students, which is prohibited under probation of capitation fee Act, 1987, Govt of Maharashtra. The A.O. has dealt on the facts and required the assessee to justify the claim of exemption u/s 11 of the Act in view of cancellation of order u/s 12AA(3) dated 17.12.2014 by the Pr. CIT(Exemptions) Mumbai. The assessee in response to the query raised by the A.O. has filed a letter dated 23.10.2015 explaining the justification for claim of exemption u/s 11 referred at Para 3.3 of the order. Further, the assessee is in full time educational activities since 1984 and the exemption was granted and the trust has not violated any other provisions of Sec. 13(1)(c) of the Act. Further, the assessee has preferred an appeal before Honble Tribunal against the order of cancellation of the registration u/s 12A of the Act by the Pr. CIT(Exemptions) Mumbai. Further the assessee has also challenged the validity of issue of notice u/s 148 of the Act and the disallowance of claim. Whereas, the A.O based on the fact that the Pr. CIT(Exemptions) Mumbai has cancelled the registration granted to the assessee trust u/s 12A of the Act observe that the assessee is not eligible for exemption on the objects of the trust and expenditure made on account of addition to assets. Accordingly, the A.O. has computed the total income of the trust of Rs.

3,81,98,600/- and passed the order u/s 143(3) r.w.s 147 of the Act dated 30.11.2015.

5. Aggrieved by the order, the assessee has filed an appeal before the CIT(A). In the appellate proceedings the CIT(A) considered the grounds of appeal, findings of the scrutiny assessment and the submissions before the lower authorities and in the course of hearing proceedings. On the issue of validity of assessment u/s 147 of the Act, the CIT(A) observed that the assessment is in line with information received from the Pr. CIT(Exemptions) in respect of the cancellation of exemption u/s 12AA(3) of the Act dated 17.12.2014 and upheld the validity of assessment. Whereas in respect of the other grounds of appeal, where the A.O. has denied the exemption u/s 11 of the Act and assessed the total income of Rs. 3,81,98,600/- The CIT(A) has dealt on the findings in respect of building fund and the provisions of Maharashtra Educational Institutions (Prohibition of Capitation Fee) Act 1987 and the written submissions at page 6 to 8 of the order and further the order of the Pr. CIT(Exemptions) cancelling the registration has been set aside by the Hon'ble ITAT and therefore the benefit of exemption u/s 11 of the Act has to be granted. Accordingly, CIT(A) has directed the A.O to grant exemption u/s 11 of the Act and partly allowed the

appeal. Aggrieved by the order of the CIT(A), the revenue has filed an appeal before the Hon'ble Tribunal.

6. At the time of hearing, the Ld.DR submitted that the CIT(A) has erred in directing the A.O. to grant the exemption u/s 11 of the Act irrespective of the fact that the assessee trust has violated the provisions of Sec. 11 of the Act. Further the objects of the trust are charitable in nature and cannot carry the activities of profit motive and has violated the provisions of Maharashtra Prohibition of Capitation Fee Act, 1987 and prayed for set aside of the order of the CIT(A) and supported the order of the A.O.

7. Contra, the Ld. AR submitted that the assessee trust has been existence from the year 1984 and has not violated any provisions of the Act. The CIT(A) has considered the provisions of law, submissions of the assessee and the decision of the Hon'ble Tribunal were the order of Pr.CIT(Exemptions) cancelling the registration u/sec12A of the Act was set aside, vide ITAT order in ITA Nos. 1778/M/2015 & 2612/M/2016 dated 31.07.2019 and supported the order of the CIT(A).

8. We heard the rival submissions and perused the material available on record. The sole crux of the disputed issue as envisaged by the Ld. DR that the CIT(A) has erred

in directing the A.O to grant exemption u/s 11 of the Act. At this juncture, we considered it appropriate to refer to the observations of the CIT(A) on the facts and the provisions of law dealt at Para 8.2 to 8.7 of the order, read as under:

8.2 In the written submissions the assessee has repeatedly and wrongly claimed that the AO has observed that the income of the assessee was exempt under the meaning of section 11(1)(a) and the AO has not allowed the excess of deficit over the income on the ground that it is a double deduction. As discussed in the previous paragraph, this reasoning was not given by the AO at all. The AO has denied the benefit of exemption under section 11 for the reasons that the registration of the assessee trust had been cancelled by the Pr. CIT(E) and that the assessee was taking donations in violation of the Provision of Capital Fee Act.

8.3 Subsequently, vide written submissions dated 19.02.2020, the assessee submitted that its registration has been restored by the ITAT, Mumbai in ITA No. 1778/M/2015 & 2612/M/2016 dated 31.07.2019. The order of the ITAT has been perused. The ITAT has held that the sole reason given by the CIT(E) for cancellation of registration is that the assessee had collected 'Building Fund' from parents/students and has violated the Prohibition of Capital Fee Act. The ITAT noted that except for this, there is no iota of any evidence in the order of the CIT(E) that either the assessee has violated any of the provisions of section 11 & 13 of the Act or the objects of the trust are not charitable and its activities are not carried out in accordance with its objects. The ITAT held that the assessee has collected donations and the same are accounted in its books of account and have been applied for the objects of the trust. The ITAT held that the donations collected from the parent/students in the form of building fund was voluntary and such funds have been applied for the purpose of development of buildings and other infrastructure. The hAT

also relied upon a coordinate Bench decision in the case of South Indian Educational Society vs. CIT in ITA No. 3288/M/2013; another decision in the case of Maharashtra Academy of Engineering and Educational Research vs. CIT (2010) 133TTJ 706 and the decision of the Karnataka High Court in the case of CIT vs. Islamic Academy of Higher Education (2013). The ITAT has concluded as under:

'9. In this case, on paid usual of facts available on record, we find that the Ld. DIT(E) in its order except stating that the trust is collecting donations being 'Building Fund' from students/parents has not made any observations with regard to the activities of the trust, if any as referred to in section 11 or 13 of the IT Act, 1961. Unless, the Ld. DIT(E) brings on record any evidences to prove that the objects of the trust are not charitable in nature and its activities are not carried out in accordance with objects, then merely for the reason of collection of donations from students, that too when such donations are within the limit at prescribed fees fixed by the competent authority registration granted under Sec. 12A cannot be cancelled by invoking his powers under 12AA(3) of the Act, 1961. Hence we set aside the order of the Ld. DIT(E) and the restored registration granted under Sec. 12A of the Act, 1961.

8.4 On the quantum appeal for AY 2011-12, the ITAT held that that the AO had assessed surplus for the year under the head income from business or profession for the reason that exemption granted under section 12A had been withdrawn for the impugned assessment year for the reasons stated in the order of the Ld. CIT(E) as per which the assessee has violated provisions of Prohibition of Capitation Fee Act (Government of Maharashtra), 1987 by collecting building fund from parents/students in connection with admission in schools/colleges run by the trust. The ITAT held that except for this, no other reason has been brought on record to deny the benefit of exemption claimed under section 11 of the Income Tax Act, 1961. The ITAT held that since the

registration has been restored to the assessee, the AO is directed to allow the benefit of exemption claimed under section 11 to the assessee.

8.5 In the present case at hand, the facts are similar to those in AY 2011-12 and the AO has simply denied the benefit of section 11 due to the rejection of registration to the assessee trust. The AO has also mentioned that by collecting donations under 'building fund' the assessee has violated the Prohibition of Capital Fee Act and the assessee has not produced any documentary evidence to show that the amount collected for 'building fund' is permissible under the Prohibition of Capital Fee Act.

8.6 It is seen that the Maharashtra Educational Institutions (Prohibition of Capitation Fee) Act, 1987 was introduced to prohibit collection of capitation fee for admission of students to, and their

promotion to a higher standard or class in, the educational institutions in the State of Maharashtra and to provide for matters connected therewith.

8.6.1 The Prohibition of Capitation Fee Act defines 'capitation fee' as any amount, by whatever name called, whether in cash or kind, in excess of the prescribed or, as the case may be, approved, rates of Fee regulated under section 4 of the concerned Act. As per section 4 of the Prohibition of capitation fee Act, the State Govt is declared competent to regulate the tuition fee or any other fee that may be received or collected by any educational institution for admission to, and prosecution of study in any class or standard or course of study of such institution in respect of any or all classes of students. This section regulates the fees in the nature of tuition fee, term fee, library fee, Laboratory fee, security deposit for library and Laboratory, Gymkhana fee, caution many, examination fee, hostel fee, messing charges and any other fee or deposit as security or amount for any other item as the State Government may approve.

8.6.2 The Section 3 of the Provision of Capitation Fee Act has

a non-obstante clause and states that notwithstanding anything contained in any law for the time being in force, no capitation fee shall be demanded or collected by or on behalf of any educational institution from or in relation to, any student in the consideration of his admission to, and prosecution of any course of study, or of his promotion to a higher standard or class in, such institution. Thus, the above definitions and sections categorically hold that any amount received in excess of the prescribed rate of Fee is to be held as capitation fee if it is for admission or promotion purposes.

8.6.3 From the above, it is seen that the Prohibition of Capitation Fee Act gets invoked where capitation fee is taken in connection with admission to, and prosecution of, any course of study, or for promotion to a higher standard or class of any student. It is seen from the facts of the present case at hand that the AO has not made any such allegation. The AO has only held that the registration of the trust has been cancelled and that the assessee has not been able to show that collecting donation is permissible under the Provision of Capitation Fee Act.

8.6.4 In this correction, it is seen that section 3(2) of the Prohibition of Capitation Fee Act permits the management to demand or collect or accept donations in cash or kind in the prescribed manner, from benevolent persons or organisations or public trust or any other association of persons, for opening of new educational institutions or for development or expansion of educational facilities in the existing educational institutions or for the creation of an endowment fund for award of scholarships and prizes or the like, in good faith. However, while collecting or accepting such donations, the management is prohibited from reserving any seat in any educational institution run by it in consideration of such donations. The moneys collected by way of donation are required to be used for the purpose for which they are collected. In the case of the present assessee, there is no allegation that the money collected by way of donation has been used to reserve seats for admission to any student. There is not allegation that funds are being misused or diverted

or that the assessee is not imparting education or that the activities of the trust cannot be considered as genuine.

8.7 It is noted that the AO has denied the benefit of exemption to the assessee because the Pr. CIT(E) had cancelled its registration. Since the order of the Pr. CIT(E) cancelling the registration has since been set aside by the ITAT, there is no reason for denying the benefit of exemption u/s 11 of the Act to the assessee. This is in line with the decision of the jurisdictional High Court in the case of CIT (Exemptions), Pune vs. Bharati Vidyapeeth [2017] 86 taxmann.com 199 (Bombay) also. Accordingly, the grounds of appeal no. 3 & 4 are allowed. The AO is directed to grant the necessary exemption under section 11 as available to the assessee.

9. Further, in the course of hearing the Ld. AR also substantiated the submissions relying on the decision of the Hon'ble ITAT in set aside of the order of the Pr. CIT(Exemptions) in ITA Nos. 1778/M/2015 & 2612/M/2016 dated 31.07.2019 as under:

6. We have heard both the parties, perused the material available on record and gone through orders of the authorities below. The Ld. CIT(E) has cancelled registration granted under section 12A of the IT Act, 1961 by using his powers conferred under section 12AA(3) of the IT Act, 1961. The sole reason given by the Ld. CIT(E) for cancellation of registration is that the assessee has collected 'Building fund' from parents/students, thereby, violated provisions of Prohibition of Capitation Fee Act (Government of Maharashtra), 1987. Except this, there is no iota of any evidence in the order of the Ld. CIT(E) that either the assessee has violated any of provisions of section 11 & 13 of IT Act, 1961 or objects of the trust are not charitable in nature and also its activities are not carried out in accordance with its objects. In order to invoke provisions of section 12AA(3), the Ld. CIT(E) shall make a clear case of violations of any of the provisions of section 11 &

13 and also the activities of the trust are not genuine. In this case, the Ld. CIT(E) never disputed the fact that the objects of the trust are charitable in nature. Once an institution/trust came within the phrase "existence solely for education purpose and not for profit" no other conditions like application of income were required to be complied with. If you go through the order of the Ld. CIT(E), it is very clear that the sole reason given by Ld. CIT(E) for cancellation of registration is collection of donations in violation of Prohibition of Capitation Fee Act (Government of Maharashtra), 1987. Whether collection of donations from the parents/students amounts to violation of Prohibition of Capitation Fee Act (Government of Maharashtra), 1987 or not has to be examined in light of quantum of donations collected by the assessee and also applications of such donations for the objects of the trust. In this case, on perusal of details filed by the assessee, we find that the assessee has collected donations from parents/students ranging from Rs.1000 to Rs.15000 and in total the sum of such donations collected for the year under consideration is at Rs.70,60,700/-. In most of the cases, the donations collected from parents/students are ranging from Rs.1000 to Rs.2000/-. The assessee filed necessary evidences to prove that the donations collected are accounted in the books of accounts and also same has been applied for objects of the trust. The assessee has also filed evidences to prove that the amount of fee collected from students including donations being 'Building Fund' is within the prescribed limit fixed by the competent authority for collection of fees for particular courses. All these facts are not disputed by Ld. CIT(E). The Ld. CIT(E) is only on the point of violation of Prohibition of Capitation Fee Act (Government of Maharashtra), 1987. We have gone through provisions of the Maharashtra Educational Institution, Prohibition of Capitation Fee Act (Government of Maharashtra), 1987 and rules and regulation. As per section 5 of the Principle Act, any trust or institution is authorised to collect voluntary donations from any benevolent persons for the purpose of development of trust/institution, but such donations shall not be collected in pursuance of admission to

a course in a college/schools run by the trust or institution. In this case, on perusal of details available on record, it is abundantly clear that the donations collected from the parents/students in the form of building funds is voluntary and such funds have been applied for the purpose of development of buildings and other infrastructures. It is also not in dispute that the donations including fees collected from students is not in excess of prescribed fees fixed by the state government. Therefore, we are of the considered view that the Ld. CIT(E) erred in cancelling registration granted under section 12A by invoking his powers under section 12AA(3) of the IT Act, 1961 only for the reason of receipt of donations from students/parents without appreciating the fact that such donations are voluntary and also within the limit prescribed limit fixed by the competent authority.

7. Coming to the case laws relied upon by the Ld. A.R. for the assessee. The Ld. A.R. relied upon the decision of ITAT, Mumbai in the case of South Indian Educational Society vs. CIT-Central in ITA No.3288/M/2013. We find that the coordinate bench of the Tribunal has considered an identical issue in light of collection of capitation fee from students and held that once the objects of the trust are charitable in nature and its activities are carried out in accordance with objects of the trust, merely for the reason of collection of donations, registration granted under section 12A of the IT Act, 1961 cannot be cancelled. We further noted that ITAT, Pune Bench in the case of Maharashtra Academy of Engineering and Educational Research vs. CIT (2010) 133 TTJ 706 held that if the CIT had an information of some wrongful means of earning fees in the form of a donation or the information tells about excessive charging of fees; then the CIT in his rights can pass on the information to the concerned authority, but when there is no misutilisation of funds and it continues to carry on, its activities, then the CIT has no jurisdiction to cancel registration under section 12AA(3) of the IT Act, 1961. The Hon'ble Karnataka High Court, in the case of CIT vs. Islamic Academy of Higher Education (2013) 229 taxmann.com held

that where assessee trust was fulfilling its main object of imparting education, registration of trust should not be cancelled on the basis of trustees misappropriating trust funds. The Hon'ble Karnataka High Court in the case of CIT vs. Garden City Education Trust 28 DTR 139 (Kar.) held that where there is no dispute in respect of the objects of the trust, that of imparting of education and also when there is no dispute regarding the fact that the trust is actually imparting education and not carrying on any other activities, the trust is eligible for getting registration under section 12A, as a charitable institution and the question regarding application of funds and allowability of benefit of exemption under section 11 & 12 are matters which are to be examined by the Assessing Officer at the time of assessment and not by registering authority.

8. Coming to the case laws relied upon by the Ld. D.R. The Ld. D.R. relied upon the decision of Hon'ble Bombay High Court in the case of Sinhadgad Technical Education Society vs. CIT (Central) 249 CTR 45. We find that the issue before the Hon'ble Bombay High Court was that after amendment to section 12AA of the IT Act, 1961, whether Commissioner was empowered to cancel registration of a trust which has been obtained at any time under section 12A of the Act. No doubt, after amendment to section 12AA(3) the Commissioner is empowered to cancel the registration of a trust under section 12AA(3), but such cancellation should be only when the activities of the trust are not carried out in accordance with its objects. The Ld. D.R. further relied upon the decision of Hon'ble Karnataka High Court in the case of Navodaya Education Trust vs. UOI (2018) 90 taxmann.com 148 (Karnataka). We find that the Hon'ble Karnataka High Court after considering the fact that the trust is collecting huge capitation fee for getting admission students for pursuing medical education and also such donations have been misused by the trustees for the personal purpose came to the conclusion that once the trust is collecting huge amount of capitation fee from students for admission to medical colleges,

withdrawal of exemption under section 10(23C)(b) did not require any interference.

9. In this case, on perusal of facts available on record, we find that the Ld. DIT(E) in his order except stating that the trust is collecting donations being 'Building Fund' from students/parents has not made any observations with regard to activities of the trust, if any, as referred to in section 11 or 13 of the IT Act, 1961. Unless, the Ld. DIT(E) brings on record any evidences to prove that the objects of the trust are not charitable in nature and its activities are not carried out in accordance with objects, then merely for the reason of collection of donations from students, that too when such donations are within the limit at prescribed fees fixed by the competent authority, registration granted under section 12A cannot be cancelled by invoking his powers under section 12AA(3) of the IT Act, 1961. Hence, we set aside the order of the Ld. DIT(E) and restored registration granted under section 12A of the IT Act, 1961.

ITA No.2612/M/2016

10. The issue involved in this appeal is consequential and follow up action of the AO, consequent to cancellation of registration granted under section 12A of the IT Act, by the Ld. CIT(E) under section 12AA(3) of the Act. The AO assessed surplus for the year under the head income from business or profession for the reason that exemption granted under section 12A has been withdrawn for the impugned assessment order for the reason stated in the order of the Ld. CIT(E) as per which the assessee has violated provisions of Prohibition of Capitation Fee Act (Government of Maharashtra), 1987 by collecting building fund from parents/students in connection with admission in schools/colleges run by the trust. Except this, no other reasons have been brought on record to deny the benefit of exemption claimed under section 11 of the Income Tax Act, 1961. We find that the Tribunal has restored registration granted under section 12A to the assessee from the date of registration for the detailed reasons recorded in its

order in ITA No.1778/M/2015. Therefore, once registration granted under section 12A is available to the assessee from the date of registration including for the impugned assessment year, then the AO was incorrect in denying the exemption under section 11 of the Income Tax Act, 1961. Therefore, we direct the AO to allow the benefit of exemption claimed under section 11, in respect of income derived from property held under trust subject to other provisions of the IT Act, which is applicable to the assessee. Hence, we set aside the issue to the file of the AO and direct him to assess the income of the assessee under the provisions of section 11 of the Income Tax Act, 1961.

11. In the result, the appeal filed by the assessee is allowed.

10. The Ld.DR could not convert the observations of the CIT(A) with new cogent evidence or information. Further the Ld.DR has fairly accepted the Honble Tribunal decision of set aside of the order of the Pr. CIT(Exemptions) and restoring registration u/s 12A of the Act. Further we find that when the assessment was framed by issue of notice u/s 148 of the Act, this order of the Hon'ble Tribunal was not available with the A.O and therefore A.O has denied the exemption considering the cancellation of registration by the Pr. CIT(Exemptions). Accordingly we find that the assessee trust was restored with the registration u/s 12A of the Act by the Hon'ble Tribunal and the decision was duly considered by the CIT(A) and directed the A.O to grant exemption u/s 11 of the Act. We are of the opinion that the CIT(A) has passed a reasoned and logical order

considering the facts, circumstances, provisions of law and the decision of the Hon'ble Tribunal. Accordingly, we do not find any infirmity in the order of the CIT(A) and uphold the same and dismiss the grounds of appeal of the revenue.

11. In the result, appeal filed by the revenue is dismissed.

Order pronounced in the open court on 22.09.2021.

Sd/-
(S RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 22.09.2021

KRK, PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

(Asst. Registrar)
ITAT, Mumbai