

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर  
**IN THE INCOME TAX APPELLATE TRIBUNAL,**  
**INDORE BENCH, INDORE**

**BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER**  
**AND**  
**SHRI MANISH BORAD, ACCOUNTANT MEMBER**  
**VIRTUAL HEARING**

ITA No.821/Ind/2018  
Assessment Year: 2009-10

DCIT 1(1)  
Bhopal  
PAN:AAECM5482F : Appellant

V/s  
M/s. Moenus Textile Private Ltd.  
Raisen : Respondent

Revenue by	Shri Harshit Bari, AR
Respondent by	Shri S.S. Deshpande, CA
Date of Hearing	28.09.2021
Date of Pronouncement	30.11. 2021

**ORDER**

**PER MANISH BORAD, A.M.:**

The above captioned appeal filed at the instance of the Revenue for Assessment Year 2009-10 is directed against the order of Ld. Commissioner of Income Tax(Appeals) (in short 'Ld. CIT], Bhopal dated 05.07.2018 which is arising out of the order u/s

143(3) of the Income Tax Act 1961(In short the 'Act') dated 29.12.2011 framed by ITO-2(3), Bhopal.

2. Brief facts of the case as culled out from the records are that the assessee is a Private Limited Company engaged in the business of manufacturing of Cotton Yarn. Return of income for A.Y. 2009-10 filed on 25.07.2009 declaring loss of Rs. 2,87,95,413/-. Case selected for scrutiny followed by serving of notices u/s 143(2) & 142(1) of the Act. ld. AO called for various details. Submissions were made by the assessee. However, Ld. AO was not satisfied with some information filed by the assessee and completed the assessment making various additions at Rs. 1,68,16,749/- and assessing the loss at Rs.1,19,78,664/- in the following manner:

Total Loss	(-) Rs.2,87,95,413/-
Add: Addition u/s 68 on A/c of share application money	Rs.1,31,50,000/-
Add: Disallowance out of Commission Expenses	Rs.19,70,099/-
Add: Disallowance of legal and professional exp.	Rs.16,08,000/-
Add: Interest proportionately disallowed	<u>Rs.88,650/-</u>
Total Loss Assessed	<u>Rs.1,19,78,664/-</u>

3. Aggrieved assessee preferred an appeal before the Ld. CIT(A) and partly allowed.

4. Now revenue is in appeal before this Tribunal raising following grounds of appeal:

*“On the facts and in the circumstances of the case, the CIT(A) has erred in :*

- 1. Whether on the facts and in the circumstances of the case the Ld. CIT(A) was justified in deleting addition of Rs.1,3150,000/- u/s 68 of the Income Tax Act 1961 on account of share capital received by holding that identity, creditworthiness and genuineness of the transaction is established.*
- 2. Whether on the facts and in the circumstances of the case the Ld. CIT(A) was justified in deleting the addition of Rs.19,70,098/- by holding that the addition is based on mere presumptions and surmises.*
- 3. Whether on the facts and in the circumstances of the case the ld. CIT(A) was justified in deleting the addition of rs.16,08,000/- by holding that based on various evidences, the disallowances cannot be termed as justified.*

5. Ld. Departmental Representative (DR) supported the order of ld. AO and also placed on record the remand report dated 23.08.2019.

6. Per contra Ld. counsel for the assessee apart from strongly relying on the finding of Ld. CIT(A) also referred relevant documents and details filed in the paper book dated 05.07.2019 containing 164 pages.

7. We have heard rival contentions carefully perused the records placed before us.

Apropos to Ground no.1 raised by the revenue, we find that it relates to the addition of Rs.1,31,50,000/- made by the ld. AO u/s

68 of the Act for the unexplained share application money received from following three persons:-

1. Shri Jayant N. Patel                      Rs.88,50,000/-
2. Smt. Anju Bajjal                              Rs.3,00,000/-
3. Smt. Snehlata Rupranka              Rs.40,00,000/-

7.1 We notice that the assessee filed various details before Ld. AO as well as Ld. CIT(A) to prove identity of the share applicants, genuineness of the transaction and creditworthiness of the share applicants who gave alleged amount to the assessee company. Ld. CIT(A) deleted the impugned addition observing as follows:

*8.4 In respect of share application money of Rs. 88,50,000/- received from Shri Jayvant N Patel, it is observed that the appellant has filed copy of passport which proves the identity of Shri Jayvant N Patel. Regarding creditworthiness, the certificate of accountant practicing in UK which certified that Shri Jayvant N Patel was having net worth in excess of 1.50 million British Pound and the bank statement of Shri Jayvant N Patel which reflects other transactions also besides the transaction under question, establishes the creditworthiness of Shri Jayvant N Patel. Regarding the genuineness of transaction, it is observed that the money was routed through banking channel and Shri Jayvant N Patel has confirmed the transaction. The amount was received through account payee cheques, drawn on NRI (External) Account (NRE account) No.0055001076090 with ICICI Bank, M.P. Nagar, Bhopal.*

*8.5 Regarding, share application money of Rs. 40,00,000/- received from an Indian resident Mrs. Snehlata Rupramka, it is observed that confirmation along with PAN was produced before the AO. Copy of bank account was also produced before the A.O. During appeal, copy of return of this person has been filed. It is observed that Smt. Snehlata Rupramka has shown total income of over Rs. 15,00,000/- in A.Y. 2009-10. Further, it is also seen from her bank account that Smt. Snehlata was maintaining huge balance in the bank account from which the*

share application money has been given. Furthermore, there is no cash deposit in the bank account and there are frequent transactions other than the transaction in question during the period under consideration. Regarding the genuineness of transaction, it is observed that the money was routed through banking channel and the applicant has confirmed the transaction. In view of these facts, the identity and creditworthiness of this person and genuineness of the transaction stands proved.

8.6 In respect of share application money of Rs. 3,00,000/- received from received from Smt. Anjali Baijal, it is observed that the appellant has filed confirmation and copy of passport which proves the identity of Smt. Baijal. Regarding creditworthiness, the certificate of Financial Advisors practicing in UK has been filed which states that husband of Mrs Anjali Baijal is a retired surgeon, who has spent his entire life with the National Health Services, UK and that the combined net worth of both husband and wife is more than five hundred thousand pounds. It has also been certified that the money sent to her Indian NRE account was fully repatriable. The statement of the NRE account of Mrs. Anjali Baijal shows continuous transactions other than the transaction in question. Regarding the genuineness of transaction, it is observed that the money was routed through banking channel and the transaction has been confirmed by Smt. Baijal. Therefore, the identity and creditworthiness of this person and genuineness of the transaction also stands proved.

8.7 Copies of order sheet of assessment record has been filed by the appellant. It is observed that no specific query was raised by the A.D. in this regard nor any specific evidence was sought during the assessment.

8.8 In view of the above, the onus cast upon the appellant ix] s 68 of the Act has been fully discharged. The identity and creditworthiness of these share applicants and genuineness of the transaction has been established.

8.9 It is observed that similar addition in respect of share capital received from some persons including Shri Jayvant N Patel was made in A.Y. 2007-08. The Hon'ble ITAT in its order dated 02.07.2012 in ITA No. 185/Ind/2012 set aside the matter to the file of the A.O. for deciding the matter afresh. A copy of the ITAT order has been filed. It is further seen that in compliance of the ITAT order, the A.O. finalized assessment ii]» 143(3) r.w.s. 254 of the Act vide order dated 24.03.2014. In the said assessment, the A.O. accepted the share capital received from all persons including Shri Patel and no addition was made. A copy of the order has been filed.

*8.10 Further, the appellant has filed copies of CIT(A)-2, Bhopal's order and ITAT order in the case of M/s Sunegra Foods Pvt. Ltd., Bhopal which shows that the addition made in that case in respect of the same share applicant i.e. Smt. Anjali Baijal has been deleted by the Ld. CIT(A)-2, Bhopal vide his order dated 20.03.2012 in Appeal No. CIT(A)-II/BPL/IT-121/2009-10. The order of the CIT(A) has been upheld by Hon'ble I TAT , Indore vide order dated 18.06.2013 in ITA No. 413/Ind/2012. A perusal of the orders of CIT(A) and ITAT shows that the same are based on the same evidences as submitted by the appellant in this case.*

*8.11 In totality of facts and circumstances, it is concluded that the appellant has established the identity and creditworthiness of the three persons and genuineness of the transaction. Therefore, the addition made by A.O. is not sustainable. Further, as in the identical circumstances, the A.O., after examination, has accepted the share capital received from Shri Jayvant N Patel and other persons in A.Y. 2007-08, the addition made in assessment year under consideration becomes unjustified and cannot be sustained. The addition of Rs. 1,31,50,000/- made u/s 68 IS, therefore, deleted.*

7.2. From perusal of the above finding as well as documents placed on record in the paper book, we find that the share applicants namely Shri Jayvant N. Patel & Smt. Anjali Baijal are non-resident Indian having sufficient source of income. Share application money has been given through NRE account. All relevant details including Passport, proof of earning income outside India, bank statements, support the finding of Ld. CIT(A). It is also evident from records that the identity, genuineness and creditworthiness of both these share applicants named Shri Jayvant N. Patel & Smt. Anjali Baijal also came up for examination in the past before revenue authorities. During the A.Y. 2007-08 also Jayvant N. Patel invested in equity

shares and addition was made for unexplained cash credit. The matter traveled up to this Tribunal and vide ITANo.185/Ind/2012 dated 02.07.2012 issue was set aside to the ld. AO and in the set aside proceedings Ld. AO accepted the share capital received from various persons including Shri Jayvant N. Patel. Similarly in the case of *ACIT-3(1), vs. M/s. Sunegra Food Pvt. Ltd.* this Tribunal vide order dated 18.06.2013 in ITANo. 413/Ind/2012 adjudicated the issue of unexplained share application money received from Smt. Anjali Baijal and after examining details confirmed the finding of Ld. CIT(A) accepting the identity, genuineness and creditworthiness of Anjali Baijal.

7.3 As regards the share application money received from Mrs. Snehlata Rupramka revenue has not disputed the fact that the assessee had filed the confirmation along with PAN No. and bank account details which in itself supports that there is sufficient bank balance in her account and she reasonably declares good income in its income tax return which supports the amount received from her. In view of the observation made hereinabove as well as the facts and circumstances of the case we find that Ld.CIT(A) has rightly deleted the addition for unexplained share application money in light of the relevant fact and material which remains

uncontroverted by the Ld. DR. We, thus confirm the finding of Ld. CIT(A) deleting addition made by the ld. AO u/s 68 of the Act. Ground No.1 raised by the revenue stands dismiss.

8. Apropos to ground no.2 which relates to addition of Rs.19,70,098/- made by the ld. AO u/s 40a(ia) of the Act for non-deduction of tax at source, the brief facts relating to this issue are summarized in para 9.1 of the impugned order and the same reads as follows:

*9.1 The A.O. observed from the perusal of manufacturing & other expenses debited in the Profit & Loss account that the appellant had claimed commission & discount expenses of Rs. 52,26,858/- and there was increase of more than 59% as compared to increase of 10% in sales from last year. The appellant explained that as per practice prevalent in the textile industry, they had to pay commission to various agents for procurement of raw materials. Likewise, they had to pay commission to agents for procuring sales. Details of these commissions were furnished which showed that details of only Rs. 26,18,864/- was provided. On being confronted, the appellant submitted that expenditure on commission and discount paid during the year amounted to Rs. 52,26,858/-. Details of discount allowed on sales amounting of Rs.26,07,995/- were furnished. The A.O. noted that the appellant had merely furnished the list giving name of parties and amount totaling Rs. 26,07,995/- of discount given and neither full address nor details of sales made in respect of discount was furnished. The A.O. noted the appellant had tried to disguise the payment of 26,70,994/- as discount. As TDS had been deducted on commission payment of Rs.32,56,760/- only out of the total payment of Rs.52,26,858/and no TDS was deducted on the balance amount of Rs. 19,79,098/-, disallowance ss§ 40(ia) was made.*

8.1 We further find that before the ld. CIT(A) assessee made following submissions:

*"It is worth mentioning here that during the year under consideration the total manufacturing and other expenses include Rs. 52,26, 858/ - on account of commission and discount (your good self may kindly refer to the schedule 7 annexed to the P&L and Balance Sheet of the assessee for the year under consideration). The detail of commission and discount is as under:*

Serial No.	Particulars	Amount	Amount(Rs. )
1	Commission and brokerage on sales		2618864
2	Discount on sales	262903	
3	Less: Amount Written back	-	259999
4	Advertisement and		8000.00
	<b>Total</b>		<b>52268</b>

The Ld AD while disallowing the Rs.19, 70,098/ - stating that the balance commission paid by the assessee company is contradictory by its nature as the Ld AO has not brought any fact on record that all the amount shown under the head "commiseion & Discount Expenses" amounting to Rs. 52,26,858/ - does not includes any amount of discount but to represents commission amount only. And for this assumption he has taken TDS amount as base which the assessee has deducted and deposited to the Government account by backward calculating the gross amount. In fact the Ld AD failed to understand that the discount is the integral part of business which is needed to be allowed as per custom of business and no tax is liable to deduct on such discount.

Your honor, while carefully reading the order passed by the Ld AD, it is found that he, himself mentioned that the assessee has submitted the detail of Rs. 52,26,858/- of Commission and Discount on 08.11.2011, therefore question of any confrontation does not arise. Further, had the Ld AD been carefully go through the submission of the assessee in respect of detail of discount, he himself found that address of most of the parties to whom discount has been given is already there in detail submitted, however any further detail such as detail of sales to them/ complete address of all these parties etc. was required the Ld AO may ask the same during the course of assessment proceedings the same may be provided. Further, merely taking the ground that given name of parties and amount totaling of Rs. 2607995 of discount given shall not be the basis of disallowing

the expenses, as the assessee never denied to produced any further details as asked by the Ld AO in this regard.

Therefore disallowance of Rs. 1970098/- as made by the Ld AO is completely based on his imaginations, assumptions and presumptions and has been made ignoring the facts of the case and need to be deleted.

For the above we have relied on the following pronouncements:

1.Dhakeshwari Cotton Mills vs. CIT( 1954)26 ITR 775, SC  
2.Brijbhushan Lal Praddyuman Kumar vs. CIT (1978)115 ITR 524, SC

3. Banshidhar Onkarmal vs. CIT (1953) 23 ITR353, HC

Orissa

4. Commissioner of Income Tax Vs. JDS ApperalsPvt. Limited  
Source (2015) 273 CTR (Del) 1 : (2015) 113 DTR (Del) 137 :  
(2015) 370 ITR 454 (Del) HIGH COURT OF DELHI"

8.2 We further find that the ld. CIT(A) after considering submissions made by the assessee deleted the addition observing as follows:

*9.3 It is observed from schedule 7 annexed to the audited Final Accounts that during the year under consideration the total manufacturing and other expenses included Rs.52,26,858/- on account of Commission and Discount. The details furnished to the A.O. showed that Commission and brokerage on sales was Rs 26,18,864/- and Discount on sales was Rs 25,99,994/-. The AO while disallowing the amount of Rs.19,70,098/- drew an inference that the amount shown under the head "commission & Discount Expenses" amounting to Rs. 52,26,858/- did not include any amount of discount but represented commission only. This assumption was based on the TDS amount which the appellant had deducted. At page 3 of his order, the A.O. has himself mentioned that the appellant had submitted the details of Rs.52,26,858/- of Commission and Discount on 08.11.2011. Further, from the submission filed before the A.O., it is observed that in respect of details of discount the address of most of the parties to whom discount had been given was already there. Further, from copy of order sheet maintained by the A.O. it is observed that no further detail such as detail of sales / complete address of all these parties etc. was ever asked by the A.O.*

*During appeal, the AR submitted summary of 'commission and discount' along with the ledger copy of discount on sale. Copy of Ledger account of all the parties to whom discount had been allowed on sale has been filed which shows complete name and address of the parties to whom discount has been allowed. The accounts show that the discount has been allowed in normal course of business. It is also seen that the AO failed to recognize that the discount is an integral part of business which needs to be allowed as per custom of business and no tax is liable to be deducted on such discount.*

*9.4 In view of above, the disallowance of Rs. 19,70,098/- made by the AO is found to be based on mere presumptions and surmises. In the facts of the case, the disallowance is found to be unjustified and is therefore, deleted.*

8.3 From perusal of the above finding and the details filed before us we note that sum of Rs. 52,26,858/- was shown in the financial statements as expenditure towards commission and discount. In this figure commission and brokerage on sales was Rs.26,18,864/- and discount on sales was Rs.25,99,994/-. We also find that assessee has filed complete details of discount and sales with name and address and has been consistently giving such type of discount on sales is the regular course of business. There is no dispute with regard to the claim of commission of Rs. 26,18,864/-. Under these given facts and circumstances, we find that the addition made by the ld. AO at Rs.19,70,098/- was merely on *surmises and conjectures* and was not supported by any material fact or evidence. Thus, there seems no reason to interfere in the finding of Ld. CIT(A)

deleted the addition of Rs. 19,70,099/- u/s 40(a)(ia) of the Act.

Accordingly, ground no.2 raised by the revenue stands dismissed.

9. Apropos to ground no.3 relating to disallowance of legal and professional expenses of Rs.16,08,000/- which have been deleted by the ld. CIT(A) and revenue has challenged this finding, we note that brief facts relating to this issue are discussed by the Ld. CIT(A) in para 10.1 of the impugned order which reads as follows:-

*10.1 The A.O. observed that legal & professional expenses of Rs. 22,97,095/- were debited to P&L A/c as against Rs. 15,42,092/- in the previous year. On being asked, the details were furnished by the appellant. In respect of 6 persons aggregating to Rs 16,08,000/-, the AO found that the appellant had not furnished the purpose of payment to these persons. No copies of contracts with these parties were furnished. Neither PAN nor addresses are given. The A.o. concluded that the appellant could not substantiate the expenditure. Therefore, legal and professional expenses of Rs. 16,08,000/- were disallowed.*

9.1 We further find before Ld. CIT(A) assessee made detailed submissions along with details of income Tax Return of the professionals who offered the alleged amount to tax and the same has been reproduced in the impugned order which reads as follows:

"The details required by the Ld AO was submitted during the proceedings of the assessment to the extent demanded by him. Further details were not submitted to him as they were not asked by the Ld AD. He did not seek any further clarifications and disallowed 1608000/ - out of the legal and professional expenses.

Sir in this regard we would like to submit that, the appellant has produce all the books of accounts and no deficiencies has been found by the Ld AO specially where the liability of deduction of tax on various expenditures incurred by the assessee during the year, this has been proved by this fact that the Ld AO has disallowed expenditure by applying section 40a(ia) of the act in the same assessment order in other head of account. Therefore it is obvious that the applicability of this section has also been seen during the assessment proceedings where payment of legal and professional charges is concerned. Further while disallowing these expenses the Ld AO is also not invoking the section 40a(ia) which otherwise proves that the assessee has complied all the mandatory provision of the act. Therefore, the Ld AO's contention that PAN was not produced by the assessee to these party does not hold good. Similarly the Ld AO's contention that no written agreement with parties were not produced also not has much importance where lot of work is done without written agreements. However the same might have been produced during assessment proceeding, if the same would have asked for.

However, the complete information of addresses of the above mentioned six professional along with the copy of acknowledgement of their IT returns for the A. Y. 2009-10, copy of TDS certificates are furnished herewith. It is worth mentioning to note that assessee has deducted the Tax at source as per mandate given by the IT Act 1961 of these six professionals.

Further, the increment in a particular expenditure shall never be the basis of disallowance until and unless it has not been proved that the same has not been incurred for the purpose of business. The Ld AO has not brought any fact on record that the expenditure has not been incurred for the purpose of business.

We are relying on following judgment in this regard:

- S.A. Builders Limited vs. CIT: 288 ITR 1 (SC)
- CIT vs. Malayalam Plantations Limited: 53 ITR 140 (SC)
- CIT v. Birla Cotton Spg. And Wvg. Mills Ltd., 82 ITR 166 (SC)
- Madhav Prasad Jatia v. CIT U'P: 1181TR 200 (SC).
- CIT V. Bharti Televentures Ltd: 331 ITR 502 (Del HC)
- CIT v. Rockman Cycle Industries Ltd., 331 ITR 401 (P&H HC) (FB)
- Hero Cycles (P) Ltd vs Commissioner of Income-tax (Central) Ludhiana [(2015) 63 taxmann.com 308(SC)]"

9.2 We further find that ld. CIT(A) after appreciating the facts of the issue relating to legal and professional charges, commercial expediency and the settled legal principles deleted the disallowance of legal and professional charges of Rs.16,08,000/- observing as follows:

*10.3 It is observed that the details required by the AO were submitted during the assessment proceedings to the extent asked. From the order sheet maintained by the A.O. and produced by the appellant, it is observed that further details on which the addition is based were never asked by the AO. It is also observed that the appellant had produced books of accounts before the A.O. and no deficiencies have been found therein by the AO. In the circumstances, the A.O.'s finding that PAN was not produced by the appellant is not found to be reasonable. Further, the AO's reason that no written agreement with parties was produced is not material as such work in many cases is got done without written agreements. In any case such detail was never asked by the A.O. Further, another basis of disallowance is that there has been increase in expenditure in comparison to previous year. The A.O. has not brought any fact on record to prove that the incremental expenditure has not been incurred for the purpose of business.*

*10.4 During appeal, complete information of addresses of the said six professionals along with the copy of acknowledgement of their IT returns for the A.Y. 2009-10 and copies of relevant TDS certificates have been filed. Further, copies of letters issued by the appellant company to these professionals have been filed which shows that they were engaged as Financial Advisor / Financial Controller / HR Consultant/ Marketing Advisor/Medical Officer /Placement Services Consultant on retainer ship basis. It is observed that the letter of engagement do constitute as contract between the appellant company and such professionals. It is further observed that the appellant has duly deducted the TDS as per legal requirement. Furthermore, it is observed that all these persons have filed their return of income and declared the income received from the appellant in their return of income. In the circumstances, there appears to be no reason to doubt the genuineness of the payment without any evidence to the contrary.*

*10.5 In this case, the A.O. has not brought any material on record to substantiate that expenditure was not incurred for the purpose of business. It is settled law that the A.O. cannot put*

*itself in the arm-chair of the businessman to decide how much is reasonable expenditure having regard to the circumstances of the case. The A.O. must not look at the matter from his own view point but that of a prudent businessman.*

*10.6 The Hon'ble Supreme Court in the case of S.A. Builders Limited vs. CIT, 288 ITR 1, held that:*

*" ... once it is established that there was nexus between the expenditure and the purpose of the business (which need not necessarily be the business of the assessee itself), the Revenue cannot justifiably claim to put itself in the arm-chair of the businessman or in the position of the board of directors and assume the role to decide how much is reasonable expenditure having regard to the circumstances of the case. No businessman can be compelled to maximize his profit. The income-tax authorities must put themselves in the shoes of the assessee and see how a prudent businessman would act. The authorities must not look at the matter from their own view point but that of a prudent businessman "*

*10.7 In the case of Hero Cycles (P) Ltd vs Commissioner of Income-tax (Central) Ludhiana [(2015) 63 taxmann.com 308(SC)], the Hon'ble Supreme Court has again upheld the primary right of any businessman/ organization to plan and conduct his/its business, thus negating any attempts on the part of the revenue to step into the shoes of an businessman and sit in judgment on business decisions, particularly with regard to judging the reasonableness of any expenditure and the commercial prudence or correctness of any decision.*

*10.8 In view of the totality of facts and circumstances as complete information of addresses of the said six professionals along with the copy of their IT returns, copies of TDS certificates showing due deduction of TDS and letters of engagement has been filed, the disallowance cannot be termed as justified. The addition is therefore, deleted.*

*10.9 This ground of appeal is allowed.*

9.3 From perusal of the above finding as well as the documents filed before us, we find that the legal and professional charges have been claimed which have increased during the year as compared to the preceding year. The amount in dispute at Rs.16,08,000/- which has been given to six professional. All the details of the professional

services provided by these six professional have been filed before us. Tax has been deducted at source on prevailing rates of TDS. The alleged amount received by six professional have been offered to tax in their respective return of income. Under these facts and circumstances of the case there remains no reason to question the genuineness of the expenditure claimed by the assessee and ld. CIT(A) has rightly appreciated the fact of this issue and deleted the disallowance of Rs.16,08,000/- for which no interference is called for. Thus, ground no.3 raised by the revenue stands dismiss.

10. In the result, appeal of the revenue in ITANo.821/Ind/2018 is dismissed.

The order pronounced as per Rule 34 of ITAT Rules, 1963 on 30.11.2021.

Sd/-

(MAHAVIR PRASAD)  
JUDICIAL MEMBER

Sd/-

(MANISH BORAD)  
ACCOUNTANT MEMBER

दिनांक /Dated : 30.11.2021

Patel/PS

Copy to: The Appellant/Respondent/CIT concerned/CIT(A) concerned/  
DR, ITAT, Indore/Guard file.

By Order,  
Asstt.Registrar, I.T.A.T., Indore