

आयकर अपीलिय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH
(VIRTUAL COURT)

श्री एन.के.सैनी, उपाध्यक्ष एवं श्री संजय गर्ग, न्यायिक सदस्य
BEFORE: SHRI. N.K.SAINI, VP & SHRI, SANJAY GARG, JM

आयकर अपील सं./ ITA NO. 57/Chd/2021

निर्धारण वर्ष / Assessment Year : 2015-16

Shri Surinder Pal Singh S/o Sh. Ajaib Singh, VPO Tajpur, Tehsil Raikot, Ludhiana	बनाम	The Pr. CIT-1 Ludhiana
स्थायी लेखा सं./PAN NO: CULPS3097L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Shri Sarabjeet Singh, CIT

सुनवाई की तारीख/Date of Hearing : 24/11/2021

उदघोषणा की तारीख/Date of Pronouncement : 31/01/2022

आदेश/Order

PER N.K. SAINI, VICE PRESIDENT

This is an appeal by the assessee against the order dt. 26/03/2021 of PCIT, Ludhiana-1.

2. Following grounds have been raised in this appeal:

1. That the Ld. Pr. Commissioner of Income Tax, Patiala has erred in assuming the jurisdiction u/s 263(1) of the Income Tax Act 1961 and, thereby, setting aside the order as passed by the Assessing Officer u/s 143(3), dated 14.07.2017 of the Income Tax Act, 1961.

2. That the Pr. CIT has erred in holding that the assessment as framed by the Assessing Officer vide order, dated 14.07.2017 was erroneous as well as prejudicial to the interest of revenue.

3. That the Pr. CIT has failed to appreciate the fact that the assessment had been framed after due application of mind and thorough investigation of the issues, on which the Pr. CIT has set aside the assessment, have been enquired into and dealt in by the concerned Assessment Officer.

4. *Notwithstanding the above grounds of appeal the order as passed by the Ld. PCIT under section 263 is bad in law as the action under 263 has been taken on the basis of audit objection which is contrary to the decision of Jurisdiction Punjab and Haryana High Court in the case of CIT Vs. Sohana Woollen Mills as reported in 296 ITR 238*

5. *That the Pr. CIT has grossly erred in invoking the explanation-2 to section 263, since the Ld. Assessing Officer has applied his mind fully to the issues taken by the Pr. CIT u/s 263 (1).*

6. *That the Appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed off.*

3. From the aforesaid grounds it is gathered that the only grievance of the assessee relates to the jurisdiction assumed by the Ld. PCIT under section 263 of the Income Tax Act, 1961 (hereinafter referred to as 'Act').

4. Facts of the case in brief are that the assessee e-filed his return of income on 05/11/2015 declaring an income of Rs. 73,860/- & Agricultural income of Rs. 22,10,000/-, thereafter the case was fixed for scrutiny. The A.O. mentioned that the necessary details as requisitioned vide questionnaire and order sheet entry were filed and placed on record which were gone through, the information / documents were produced which were examined and verified. The A.O. accepted the income and agricultural income disclosed in the return of income by the assessee. Thereafter, the Ld. PCIT exercised his jurisdiction under section 263 of the Act and issued the notice through ITBA for compliance.

4.1. The Ld. PCIT observed that the assessment record revealed that the assessment was completed under section 143(3) of the Act on 14/07/2017 which was found to have deformities as it was made without making proper and in depth enquiries. He further observed that the assessee was asked to furnish the copy of Jamabandi of agricultural land holding alongwith the copy of J-Form vide notice dt. 09/05/2017 under section 142(1). In response to which the assessee filed a copy of J-Form amounting to Rs. 20,92,087/- only against the agricultural income shown at Rs.22,10,000/- (wrongly mentioned as Rs.82,10,000/-).

He also observed that the assessee filed copy of Jamabandi regarding owning of 41 acres of land and stated that apart from the said land he was doing cultivation on another 60 acres of agricultural land on lease and used to cultivate cash crop like potato, vegetables, fodder besides wheat, paddy and moongi. It was also stated that the cash crops were being sold in the village itself and mostly wheat, paddy and pulses were sold through commission agent or at village also.

4.2 The Ld. PCIT also observed that the assessee himself submitted that estimated income if calculated @ Rs. 52,000/- per acre then the agricultural income as per income tax return was correct. However the assessee failed to provide any documentary evidences regarding other land holding taken on lease admeasuring 60 acres as observed from assessment record. He also observed that only an affidavit was submitted by the assessee in support of the same but the details of the persons from whom the agriculture land was taken on lease was not submitted and that there was no confirmation by the leasers of payment of lease rent to the owners of the land. Therefore the A.O. failed to call for evidences to conduct enquiries required in this case.

4.3 According to Ld. PCIT the A.O. accepted the claim of the agricultural income without examining the expenses incurred to earn the said agricultural income and the estimated gross receipt from agricultural holding @ 52,000/- per acre was accepted as net income without considering the expenditure. The Ld. PCIT was of the view that the A.O. failed to apply his mind on the aforesaid issue and completed the assessment without making enquiries. Therefore the assessment framed was erroneous and prejudicial to the interest of the Revenue.

4.4 The Ld. PCIT observed that the opportunity of being heard and the show cause as to why the order under section 143(3) be not enhanced / modified / set aside under section 263 of the Act, was given but neither anybody attended

the proceedings nor filed written submission whenever the case was fixed. The Ld. PCIT was of the view that the assessee had nothing to say in the above matter and it was held that the A.O. passed cryptic and routine order without application of mind, rendering the assessment erroneous and prejudicial to the interest of the revenue. The reliance was placed on the following case laws:

- Mahalakshmi Liquor Promoters (P) Ltd. Vs. CIT (2013) 29 taxmann.com 70
- Dr. Rabindra Kumar Singh Vs. CIT(Central), Patna [2011] 131 ITD 39 (Ranchi)
- Rajalakshmi Mill Ltd. Vs. ITO, Coimbatore (2009) 31 SOT 353 (Chennai) (SB)
- Ambika Agro Suppliers Vs. ITO, Jalgaon [2005] 95 ITD 326 (Pune)
- Rameshchandra Maleram Varma Vs. DCIT [2002] 121 Taxman 29 (Ahd.)(Mag.)
- Malabar Industrial Co. Ltd. Vs. CIT [2000] 109 Taxman 66 (SC)
- Deniel Merchants Pvt. Ltd. Vs. ITO (2017-TIOL-455-SC-IT)
- Subhlakshmi Vanijya Pvt. Ltd. Vs. CIT 155 ITD 171 (Kol)
- Lakshmi Vilas Bank Vs. JCIT (2018-TIOL-2284-HC-MAD-IT)
- PCIT Vs. Shri Braham Dev Gupta (2018-TIOL-1547-HC-DEL-IT)

5. Now the assessee is in appeal.

6. The Ld. Counsel for the assessee submitted that the assessee is regularly filing his return of income and showing the agricultural income, in the subsequent years also which had been accepted by the department, reference was made to page no. 8 to 25 of the assessee's compilation. It was further submitted that the case of the assessee was taken in limited scrutiny for examination of agricultural income, reference was made to page 1 of the assessment order as well as the show cause notice issued under section 263 of the Act, copy of which is placed at page no. 26 & 27 of the assessee's compilation.

6.1 It was further submitted that various replies were filed by the assessee during the original assessment proceedings, in order to substantiate the land

holding taken on lease and the agricultural income earned during the year, in this regard a reference was made to page no. 32 to 34 of the assessee's compilation. It was stated that after considering the reply filed by the assessee and the due application of mind the A.O. passed the assessment order under section 143(3) of the Act, the said fact is also borne out from the note given in the assessment order copy of which is placed at page no. 36 & 37 of the assessee's paper book wherein it has been mentioned as under:

“ The case was selected for scrutiny under CASS to verify the “Large Agricultural Income”,. The same has been examined and verified ongoing through the information /documents produced by the assessee during the assessment proceedings. No adverse inference is drawn.”

6.2 Ld. Counsel for the assessee stated that even the A.O. at the time of passing the order had taken note of agricultural income as declared and accepted by the Department for the preceding assessment year i.e; A.Y. 2014-15 wherein the income was declared by the assessee at Rs. 19,85,000/- and accepted by the department, so it cannot be said that the A.O. had not examined the agricultural income as declared by the assessee. It was contended that later on an objection was raised by the ITO-Audit, Ludhiana (copy of which is placed at page no. 38 to 39 of the assessee's paper book). It was also contended that the show cause notice based on the audit objection was issued to the assessee by the PCIT-3, Ludhiana alleging that the assessee had not filed any evidence of landholding of 60 acres taken on lease and that the estimated gross receipts of Rs. 52,000/- per acre had been accepted without considering the expenditure incurred in order to earn the same. It was stated that the date of internal audit is 23/07/2018 and the show cause notice under section 263 was issued on 11/03/2020 when the limitation time for issuing the notice under section 263 of the Act was going to expire. It was further stated that in response to the show cause notice, the reply was filed by the assessee wherein it was explained to the Ld. PCIT that the evidence of the land holding

taken on lease had duly been filed before the A.O. It was also stated that net income of the assessee per acre at Rs. 52,000/- was duly explained, which had been accepted by the A.O. during the original assessment proceedings.

6.3 Ld. Counsel for the assessee submitted that the proceedings in the present case were initiated under section 263 of the Act on the basis of audit objection as raised by the audit wing of the department so there was no independent application of mind by the Ld. PCIT and the proceedings were initiated merely on the basis of information received from the audit wing of the department which was clear from the facts that the explanation filed by the assessee in reply to the show cause notice had not been rebutted or considered anywhere in the order passed by the Ld. PCIT under section 263 of the Act. The reliance was placed on the following case laws:

- a) CIT vs. Sohana Woolen Mills (296 ITR 238) (P&H HC)-,
- b) Sh. Paramjit Singh vs.Pr CIT in ITA No. 499/Chd/2016 order dated 09.11.2016 (Chd Bench)
- c) ShriVikramKaswan vs. CIT in ITA No. 519/Chd/2014 order dated 08.03.2016 (CHD Bench)
- d) Sh. Jaswinder Singh vs. CIT-II in ITA no. 690/Chd/2010 (Chandigarh Bench) order dated 09.03.2012.
- e) CIT vs. Sat Pal Agarwal 293 ITR 90 (P&H HC)
- f) ShriSartaj Singh vs. Principal CIT 48 ITR (T) 604 (Asr Bench)
- g) M/s Dashmesh Motors vs. Pr CIT in ITA No. 187/Asr/2015 order dated 23.05.2016 (Asr bench)
- h) ShriJagjit Singh vs.Pr CIT in ITA No. 2777/Del/2018 (ITAT Delhi)
- i) Shri Sunil ChhaganBhaybhangvs.Pr CIT in ITA No. 932/PUN/2016 (Pune Bench)

6.4 It was further stated that the issue on the basis of which the Ld. PCIT initiated the proceedings under section 263 of the Act was duly dealt by the A.O. in the original assessment proceedings wherein the assessee had filed three replies. It was also stated that during the course of said proceedings, the assessee filed the explanation relating to the land holding, land taken on lease and the amount of agricultural income, reference was made to page no. 32 to 34 of the assessee's compilation which read as under:

Replies	Explanation filed in the reply during the original assessment proceedings
Reply 1 (Page-32)	a) That the assessee owns 41 acres of agricultural land and approx. 50 acres have been taken on theka. b) Cash crops like potato, vegetables, fodder were being cultivated there. c) The return of income for the previous years showing similar income were also filed.
Reply 2 (Page-33)	a) That the assessee owns 41 acres of agricultural land and approx. 50 acres have been taken on theka. b) Jamabandi of majority of the agriculture land were filed. c) Photocopies of Form J were filed depicting the sale of agriculture produce amounting to Rs.21 Lakhs approx. d) The estimation of the agriculture income has been made on the basis of Rs.52000 per hectare in respect of the cash agriculture income earned by the assessee. e) Similar agriculture income earned in the earlier years also.
Reply 3 (Page-34)	a) The affidavit duly attested and verified by Sarpanch certifying the agriculture land measuring 60 acres has been taken on theka by the assessee

6.5 It was contended that from the above reply it was clear that the assessee had duly filed detailed explanation which clearly shows that the A.O. had duly applied his mind at the time of determining the assessment under section 143(3) of the Act and there was an office note given by the A.O. at the time of passing the assessment order. Therefore, the whole contention of the Ld. PCIT that there was no application of mind by the A.O. falls flat. It was contended that when there was due application of mind, evidenced from the assessment order or from the various replies furnished during the course of assessment proceedings then no action under section 263 was required to be taken. Reliance was placed on the following case laws ;

- Malabar Industries Co. Ltd. Vs. CIT (2000) 243 ITR 83 (SC)]
- CIT Vs. Deepak Mittal reported in 324 ITR 411 (P&H)
- Pr. CIT Vs. Kesoram Industries Ltd. reported in (2020) 423 ITR 180 (Cal)
- CIT Vs. A.R. Builders & Developers P. Ltd. (2020) 425 ITR 272 (Mad.)
- CIT Vs. Late Shri Vijay Kumar Koganti Through LR Smt. Brundavani Koganti (2020) 195 DTR (Mad) 428,
- Pr. CIT Vs. N.K. Proteins Ltd. reported in (2020) 429 ITR 493 (Guj)
- Kusumlata Sonthalia Vs. Pr. CIT (ITAT Kolkata) (2020) 82 ITR (Trib) 382

- Narain Singla Vs PCIT ITA No. 427/Chd/2015 Chd-Trib order dated 31/08/2015
- CIT Vs Anil Kumar Sharma 335ITR 83 Delhi-HC.
- PromodKasharichand Shah Vs. Pr. CIT, Valsad in ITA No. 43/SR/2018 order dt. 16/03/2021
- M/s Unipro Techno Infrastructure vs Pr CIT in ITA No. 749/Chd/2018 order dated 29.01.2020 (Chd Bench)
- ShriVarinder Kumar Gupta vs ITO in ITA No. 754/Chd/2018 order dated 06.05.2020 (Chd Bench)
- * Shri Hakam Singh vs PCIT in ITA No. 597/Chd/2019 order dated 28.02.2020 (Chd Bench)p
- R.S.Warehousing Vs ITO in ITA No. 310/Chd/10-11 Chandigarh Bench of the ITAT
- Smt. Savita Goyal vs ITO, Khanna in ITA No. 438/Chd/2007 Chandigarh Bench of the ITAT
- Hari Trading co. vs. CIT 263 ITR 437
- Surindra Enterprises vs. ITO (Chandigarh Bench) (2012) 18 ITR 325 (2012)
- Mahadev Rice & General Mills vs. CIT in ITA NO. 472/CHD/2012 (ITAT CHD Bench)
- CIT Vs. Leisure Wear Exports Ltd. [2010] 46 DTR (Del) 97
- CIT Vs. Indo German Fabs ITA No. 248/ 2012 order dt. 24/12/2014 (P&H)
- Amarjeet Kaur Vs. ITO in ITA Nos. 40 & 41/Chd/2019 order dt. 14/06/2019 (ITAT Chandigarh)
- CIT Vs. Deepak Mittal as reported in 324 ITR 411 (P&H)
- CIT Vs. Leisure Wear Exports Ltd. [2010] 46 DTR (Del) 97
- Dada Ganpati Guar Products Pvt. Ltd. (Changed name w.e.f 28.11.2015 Cyamopsis Biotech India Pvt. Ltd.) Vs. Pr. CIT Hisar, in ITA No. 531/Chd/2018 (Chd Trib) order dt. 24/09/2021

7. In his rival submissions the Ld. CITDR submitted that the audit objection may be an initiating point but the Ld. PCIT applied his own mind while invoking the provisions of section 263 of the Act. It was further submitted that the assessee had not furnished the details of the expenses and the name of the person from whom land was taken on lease and even no basis was given for adopting the agricultural income at Rs. 52,000/- per acre. Therefore the provisions contained in explanation – 2 to Section 263 were applicable and the Ld. PCIT was justified in holding that the assessment order passed by the A.O. was erroneous and prejudicial to the interest of the revenue. He strongly supported the impugned order passed by the Ld. PCIT and reiterated the observations made in the said order.

7.1 In his rejoinder the Ld. Counsel for the Assessee submitted that the assessee was showing agricultural income in the preceding as well as succeeding years which had been accepted by the department and even an Affidavit of the Sarpanch of the village was furnished in support of the claims that the assessee was owing 41 acres of agricultural land in village Tajpur and also used to take 60 acres of agricultural land on lease (Theka) from the said village and that the assessee was mostly cultivating cash crop on lease hold land, like potato, fodder, makki which were sold in the village(the said affidavit was duly verified by the Sarpanch, Gram Panchayat, Tajpur copy of which is placed at page no. 31 of the assessee's compilation).

8. We have considered the submissions of both the parties and perused the material available on the record. In the present case it is not in dispute that the case of the assessee was selected for limited scrutiny under CASS for the issue relating to the agricultural income. The A.O. issued the Questionnaire to the assessee, in response to which, the assessee furnished the replies to the A.O. copies of which are placed at page no. 32 to 34 of the assessee's paper book. In the said replies it has been stated that the assessee was holding 41 Acres of agricultural land in the name of his family member and was used to take approximately 60 acres of agricultural land on lease (Theka) on the said land, cash crop like potato, vegetable, fodder etc. were grown. The assessee was also cultivating crop of wheat, paddy which were sold through Kaccha arathia in Raikot namely M/s Gupta Trader Raikot. The assessee furnished the copies of J Form in support of the claim for sale of wheat & paddy which were at Rs. 5,09,478/- & Rs. 15,82,610/- respectively, as mentioned in the reply to the A.O. copy of which is placed at page no. 33 of the assessee's compilation. The assessee also furnished an affidavit from the Sarpanch of the village, before the A.O. in support of the above contention, the contents of the said affidavit were duly verified by Sarpanch of the Village Tajpur, District Ludhiana copy of which is placed at page no. 31 of the assessee's compilation. Therefore it cannot be

said that the A.O. had not applied his mind or had not asked the assessee about the agricultural income declared at Rs. 22,10,000/-. The A.O. in the office note to the assessment order copy of which is placed at page no. 37 of the assessee's paper book observed as under:

" the case was selected for scrutiny under CASS to verify the "Large Agricultural income". The same has been examined & verified on going through the information / documents produced by the assessee during the assessment proceedings. No adverse inference is drawn"

It, therefore shows that the A.O. framed the assessment after making the proper enquiry and applying his mind. In our opinion, when the assessment is framed after making the inquiries and by considering the relevant details relating to the issue on which the case was selected for scrutiny then it cannot be said that the assessment so framed was erroneous or prejudicial to the interest of the Revenue.

8.1 On a similar issue the Hon'ble Madras High Court in the case of CIT Vs. Late Shri Vijay Kumar Koganti Through Lr. Smt. Brundavani Koganti [2020] 195 DTR(Mad) 428 (supra) held as under:

" The reason for selecting the case for limited scrutiny through CASS was to consider two issues namely(i) substantial increase in capital in a year, and (ii) the sale consideration of the property in the IT return was less than the sale consideration of the property reported in AIT. These issues were considered by the A.O. and after perusal of documents verification of the IT returns of the assessee and making enquiries with the limited company where the assessee held shares, the A.O. came to the conclusion. Thus, both the issues, which were the basis for exercise of the powers under s. 263, were, in fact, the issues, which were considered by the A.O. in the limited scrutiny culminating in the order of assessment under s. 143(3). The factual matrix was appreciated by the Tribunal to hold that the Principal CIT could not have invoked the revisionary jurisdiction under s. 263 mainly on the ground that substantial increase in capital investment reflected by the assessee in his balance sheet as compared to the preceding year. The Tribunal further pointed out that these issues were raised by the A.O. in the scrutiny assessment and that the assessee had given proper explanation, which was taken note of by the A.O. while completing the assessment under s. 143(3). Entire issue is factual and no substantial question of law flows from the contention raised by the Revenue.-CIT Vs. Maithan International (2015) 277 CTR (Cal) 65; (2015) 117 DTR (Cal) 401, Ashok Leyland Ltd. Vs. CIT (2003) 181 CTR (Mad) 332 and CIT Vs. South India Shipping Corporation Ltd. (1998) 147 CTR (Mad) 433; (1998) 233 ITR 546 (Mad) distinguished.

8.2 Similarly the Hon'ble Delhi High Court in the case of CIT Vs. Leisure Wear Exports Ltd. (supra) held as under:

" The prerequisite to the exercise of suo motu jurisdiction under s. 263 by the CIT is that the order of the AO is erroneous insofar as it is prejudicial to the interest of the Revenue. Two conditions are to be satisfied, namely, (i) the order of the AO sought to be revised is erroneous; and (ii) the error committed by the AO in the order is prejudicial to the interest of the Revenue. Both these conditions are to be satisfied simultaneously. It is also well-settled principle that provisions of s. 263 would not be invoked merely to correct a mistake or error committed by the AO unless it has caused prejudice to the interest of the Revenue. If an order is based on incorrect assumption of facts or on incorrect application of law or without applying the principles of natural justice and without application of mind, it would be treated as erroneous. Likewise, the expression "prejudicial to the interest of the Revenue" is of wide import and is not confined to loss of tax. If due to an erroneous order of the AO the Revenue is losing tax lawfully payable by a person, it would be certainly prejudicial to the interest of the Revenue. The power of revision is not meant to be exercised for the purpose of directing the AO to hold another investigation without describing as to how the order of the AO is erroneous. From this it also follows that where the assessment order has been passed by the AO after taking into account the assessee's submissions and documents furnished by him and no material whatsoever has been brought on record by the CIT which showed that there was any discrepancy or falsity in evidences furnished by the assessee, the order of the AO cannot be set aside for making deep inquiry only on the presumption and assumption that something new may come out."

In the present case also the Ld. CIT(A) exercised his jurisdiction under section 263 of the Act on the issue which was considered in depth by the A.O. while framing the assessment order, therefore the impugned order passed by the Ld. CIT(A) has no legs to stand, as the assessment order was passed by the A.O. under section 143(3) of the Act after due verification and application of mind on the issue relating to the agricultural income shown by the assessee. On the basis of the same agricultural income the Ld. Pr. CIT considered the assessment order as erroneous and prejudicial to the interest Revenue.

9. In the present case, it is claimed that show cause notice was issued by the Ld. PCIT on the basis of the audit objection copy of which is placed at page no. 38 to 39 of the assessee's paper book.

9.1 On a similar issue the Hon'ble Jurisdictional High Court in the case of CIT vs. Sohana Woolen Mills (supra) held as under:

" A reference to the provisions of s. 263 shows that jurisdiction thereunder can be exercised if the CIT finds that the order of the AO was erroneous and prejudicial to the interest of Revenue. Mere audit objection and merely because a different view could be taken, were not enough to say that the order of the AO was erroneous or prejudicial to the interest of the Revenue. The jurisdiction could be exercised if the CIT was satisfied that the basis for exercise of jurisdiction existed. No rigid rule could be laid down about the situation when the jurisdiction can be exercised. Whether satisfaction of the CIT for exercising jurisdiction was called for or has to be decided having regard to a given fact situation."

We therefore by respectfully following the ratio laid down by the Hon'ble Jurisdictional High Court in the aforesaid referred to case are of the view that the Ld. PCIT was not justified in exercising his power to invoke the provision of Section 263 of the Act on the basis of audit objection by the Audit Wing of the Department.

9.2 In view of the aforesaid discussion and by considering the totality of the facts of the present case, we are of the view that the Ld. Pr. CIT was not justified in setting aside the assessment order passed by the A.O. after making the proper inquiry and by considering the detail furnished by the assessee relating to the agricultural income. Accordingly the impugned order passed by the Ld. Pr. CIT is set aside.

10. In the result, appeal of the assessee is allowed.

(Order pronounced on 31/01/2022)

Sd/-

**संजय गर्ग
(SANJAY GARG)**

न्यायिक सदस्य/ Judicial Member

AG

Date: 31/01/2022

Sd/-

**एन.के.सैनी,
(N.K. SAINI)**

उपाध्यक्ष / VICE PRESIDENT

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File