

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES,"SMC" JAIPUR

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठोड कमलेश जयन्तभाई, लेखा सदस्य के समक्ष
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 82/JP/2022
निर्धारण वर्ष/Assessment Year : 2018-19

Goyal Salt Pvt. Ltd., K-23 Sapphire Haritage, Malviya Marg C- Scheme, Jaipur	बनाम Vs.	DCIT CPC Bengaluru
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAECG 0234 D		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Manish Agarwal, CA
राजस्व की ओर से / Revenue by: Sh. A. S. Nehara, Addl. CIT

सुनवाई की तारीख / Date of Hearing : 12/04/2022
उदघोषणा की तारीख / Date of Pronouncement: 27/04/2022

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

This appeal by the assessee is directed against the order passed by the National Faceless Appeal Centre, Delhi [hereinafter referred to as (NFAC)] dated 17-05-2021, for the assessment year 2018-19.

2. The hearing of the appeal was concluded through video conference by both the parties in view of the prevailing situation of Covid-19 Pandemic.

3. There was delay of about 233 days in filling this appeal. The assessee has moved an application for seeking the condonation of delay vide their application dated 08.04.2022. The contentions raised in the petition are that the order was passed by NFAC, Delhi on 17.05.2021. Due to pandemic Covid-19, offices of the counsels remained closed from mid-March till 31.05.2021. That on 27.04.2021, owing to the new surge of cases, the Supreme Court vide miscellaneous Application no. 665/2021 in SMW (c) No. 03/2020, restored its order dated 23.03.2020 and 08.03.2021 (whereby limitations were extended originally) and further suspended limitation under general or special laws in respect of all judicial or quasi-judicial proceedings till further orders under article 142 read with article 141 and listed the matter for 19.07.2021. Thereby, effectively, limitation stands suspended from 15.03.2020. That, again Hon'ble Supreme Court, vide order dated 10.01.2022 in MA no. 21 of 2022 restored its original order whereby limitation period was extended and further extended period upto 28.02.2022. Thus, it is submitted that the delay in filling the appeal is absolutely inadvertent and has occurred due to circumstances beyond the control of assessee. It was further submitted that the assessee has always acted bonafide and the delay is of only 233 days. The application has also filed an affidavit to that effect and requested to condone the delay in filling this appeal.

4. We have heard the ld. counsel for the assessee as well as the ld. DR. The Ld. DR has not objected to the facts placed on record and left the decision to the bench considering the interest of justice.

5. It is beyond doubt that there was sufficient cause for not bringing the appeal in time by the assessee as it evident from the petition filed by the company. Considering the rival submission, and the decision of the supreme court relied upon by the assessee we are of the view that there is no intention to file this appeal belatedly but the delay in filing the appeal was due to a reasonable cause beyond the control of the assessee. Accordingly, we condone the delay in filing this appeal and decided to take the appeal on its merits.

6. The assessee has taken following grounds in this appeal:

“1. On facts and in circumstances of the case the ld. CIT(A) has grossly erred in upholding the action of CPC in making disallowance of employee’s contribution to PF/ESIC, paid before the due date of filing of return of income but, after the specified due dates of respective Acts by making adjustment u/s 143(1)(a). Appellant prays such adjustment being outside the scope of provisions of sec 143(1)(a) of the Act, the intimation issued deserves to be quashed.

1.1 On the facts and in the circumstances or the case, the ld. CIT(A) has grossly erred in confirming the disallowance of Rs. 1,25,496/- made u/s 36(1)(va) r.w.s 2(24)(x) of the Income Tax Act, 1961 of deduction claimed on account of payment of contribution of employee’s Provident Fund by brushing aside the submission that as per the provisions of section 43B or the Act, assessee’s claim has to be allowed where the contribution is deposited before the due date of filing of return of income. Thus the addition of Rs. 1,25,496/- deserves to be deleted.

1.2 That the Ld. AO has further erred in ignoring the fact that the deduction was claimed on the basis of ruling of jurisdictional High Court prevailing at the time of filing Return of Income. Appellate prays that no

liability can be fastened upon the assessee on the basis of subsequent amendment made in statue; therefore consequent disallowance deserves to be deleted.

2. That the appellant craves the right to added, delete, amend or abandon any of the grounds of appeal either before or at the time of hearing of appeal.”

7. The main issue arises in this appeal of the assessee is regarding disallowance of employee's contribution of PF and ESI deposited after the due date under the specified act but before due date of filing of return of income U/s 139(1) of the Income Tax Act, 1961 (in short, the Act).

8. The assessee filed its return of income on 17.10.2019 which was processed u/s 143(1) of the Act whereby an adjustment was made on account of disallowance of claim of deduction with respect to employees' contribution towards PF and ESIC deposited after the due date specified under the respective Act. During the course of assessment proceedings, the CPC, Bangalore made disallowance of Rs.1,25,496/- on account of late deposit of employees contribution towards PF/ESI as prescribed under the respective act but before due date of filling return of income. The assessee challenged the said adjustment before the Id. CIT(A)/NFAC and contended that as per the binding precedents if the payment is made even though belatedly but before due date of filing of return of income U/s 139(1) of the Act then as per provisions of Section 43B of the Act, no disallowance can be made.

The Id. CIT(A)/NFAC did not accept this contention of the assessee and confirmed the disallowance by considering the amendment in Section 36(1)(va) of the Act whereby an explanation (2) as well as explanation (5) to Section 43B of the Act was inserted by the Finance Act, 2021, being retrospective in nature.

9. The Hon'ble Rajasthan High Court as well as other Hon'ble High Courts are consistently holding that where Assessee had paid employees contribution of PF and ESIC, though beyond due date(s) under respective Acts but prior to due date of filing the Return of income under sec. 139(1) of IT Act, the payments cannot be disallowed u/s. 43B. The assessee contended that avoiding the binding nature of judgments, the CPC, Bangalore was not justified in making addition of Rs.1,25,496/- which was paid before due date of filing of Return of Income and in rejecting application.

10. The matter was carried to CIT(A)/NFAC by the assessee wherein the Id. CIT(A))/NFAC confirmed the addition of Rs.1,25,496/- made by the AO on account of late deposit of Employees contribution to PF & ESI by the assessee and the decision of the Jurisdictional High court is not considered while passing the order by the CIT(A)/ NFAC. The relevant observation of the Id. CIT(A))/NFAC confirming the addition at para 4 onwards which reads as under:-

4.0 Observations, Findings and Decisions

4.1 The submission of the appellant is considered. However, the same cannot be accepted in view of the amendments made to section 36 and 43B by the Finance Act, 2021. The Finance Act, 2021 has amended section 36, which reads as under

In section 36 of the Income-tax Act, in sub-section (1), in clause (va), the Explanation shall be numbered as Explanation 1 thereof and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:

'Explanation 2.-For the removal of doubts, it is hereby clarified that the provisions of section 43B shall not apply and shall be deemed never to have been applied for the purposes of determining the "due date" under this clause;'. "due date" under this clause,"

The finance Act, 2021 has also amended section 43, as under In section 43B of the Income-tax Act, after Explanation 4, the following Explanation shall be inserted, namely: "Explanation 5.-For the removal of doubts, it is hereby clarified that the provisions of this section shall not apply and shall be deemed never to have been applied to a sum received by the assessee from any of his employees to which the provisions of sub clause (x) of clause (24) of section 2 applies."

4.2 Thus, the Finance Act, 2021, has amended section 36 of the Income-tax Act, relating to other deductions. Sub-section (1) of the said section provides for allowing of deductions provided for in the clauses thereof for computing the income referred to in section 28 of the said Act. Clause (va) of the said sub-section provides for allowance of deduction for any sum received by the assessee from any of his employees to which the provisions of sub-clause (x) of clause (24) of section 2 apply, if such sum is credited by the assessee to the employee's account in the relevant fund or funds on or before the due date. Explanation to the said clause provides that for the purposes of this clause, "due date" means the date by which the assessee is required as an employer to credit an employee's contribution to the employee's account in the relevant fund under any Act, rule, order or notification issued thereunder or under any standing order, award, contract of service or otherwise. By virtue of newly inserted Explanation 2 to clause (va) of sub-section (1) of the

said section the provisions of section 43B shall not apply and shall be deemed never to have been applied for the purposes of determining the "due date" under the said clause.

4.3 Section 43B of the Income-tax Act relates to allowing certain deductions only on actual payments. Clause (b) of the said section provide that any sum payable by the assessee as an employer by way of contribution to any provident fund or superannuation fund gratuity fund or any other fund for the welfare of employees shall be allowed (irrespective of the previous year in which the liability to pay such sum was incurred by the assessee according to the method of accounting regularly employed by him) only in computing the income referred to in section 28 of that previous year, in which such sum is actually paid by him. Proviso to the said section provides that nothing contained in this section shall apply in relation to any sum which is actually paid by the assessee on or before the due date applicable in his case for furnishing the return of income under sub-section (1) of section 139 in respect of the previous year in which the liability to pay such sum was incurred as aforesaid and the evidence of such payment is furnished by the assessee along with such return. By virtue of insertion of Explanation 5 to this section, the provisions of this section shall not apply and shall be deemed never to have been applied a sum received by the assessee from any of his employees to which the provisions of subclause (x) of clause (24) of section 2 applies.

4.4 The amendment says that provisions of section 43B does not apply and deemed to have never been applied for the purpose of determining due date. Therefore, in view of the above discussions, the sum of Rs 1,25,496/-, being the employee's contribution to the PF and ESI, not deposited by the appellant with in the due date as per section 36((1) (va) of the IT Act, 1961, cannot be allowed and accordingly, this ground is dismissed

11. During the course of hearing, the ld. AR of the assessee prayed that ld, CIT(A)/NFAC has erred in confirming the addition of Rs.1,25,496/- on account of late payment of employees PF and ESI Contribution under the prescribed act but before the due date of filling the ITR the same has been paid. To this effect, the ld.

AR of the assessee also relied upon the recent decision dated 11-03-2022 of this Bench in the case of Vinod Kumar Sharma vs The CPC, Bengaluru/ ACIT, Circle-1, Kota (ITA No.46/JP/2022) praying that the addition so sustained by the Id. CIT(A)/NFAC amounting to Rs.1,25,496/- may kindly be deleted.

12. On the other hand, the Id. DR supported the orders of the lower authorities and submitted that since the law is changed the amount is not allowable.

13. We have heard both the parties and perused the materials available on record. The Bench noted during the course of hearing that the AO made an addition of Rs.1,25,496/- on account of late deposit of employees PF & ESI by the assessee under the prescribed act but before the due date of filing the return of income u/s 139 of the Act. It is further observed that the Id. CIT(A)/NFAC has confirmed the action of the AO holding that the sum of Rs.1,25,496/- being employees contribution to PF/ESI has been paid late under that Act and thus the addition made by the CPC deserves to be upheld. The Bench has taken into consideration its various orders wherein similar issue has been decided in favour of the assessee on the very same issue. Recently, the similar issue of late deposit of employees PF/ESI contribution by the assessee

but paid the same before due date of filing of return of income in the case of Shri Vinod Kumar Sharma vs The CPC, Bengaluru /ACIT, Circle-1, Kota (ITA No.46/JP/2022) vide order dated 11-03-2022 has been disposed off by observing as under:-

“8 We have considered the rival submissions as well as the relevant material on record. There is no dispute that prior to the amendment brought by the Finance Bill, 2021 in Section 36(1)(va) as well as Section 43B of the Act, the issue of allowability of employees contribution towards PF and ESI and depositing the same in the government account before the due date of filing of return of income U/s 139(1) of the Act was settled and decided in favour of the assessee by various binding precedents of Hon’ble High Courts including the Jurisdictional High Court. The limited controversy is whether the amendment brought to Section 36(1)(va) as well as 43B of the Act is applicable retrospective or from assessment year 2021-22 as it is specifically stated in the memorandum of Finance Bill, 2021.

9. It is worthwhile to mention that the Coordinate Bench of this Tribunal in the case of M/s Kogta Financial (India) Ltd. Vs CPC order dated 11/11/2021 in ITA No. 182/JP/2021 has considered this issue in para 5 to 7 as under:

“5. We have heard the rival contentions and perused the material available on record. In case of Mohangarh Engineers and Construction Company vs DCIT, CPC (Supra), speaking through one of us, we have extensively dealt with the identical matter relating to employee’s contribution towards ESI/PF and our findings therein read as under:-

“13. We have heard the rival contentions and perused the material available on record. On perusal of the details submitted by the assessee as part of its return of income, it is noted that the assessee has deposited the employees’s contribution towards ESI and PF well before the due date of filing of return of income u/s 139(1) and the last of such deposits were made on 16.04.2019 whereas due date of filing the return

for the impugned assessment year 2019-20 was 31.10.2019 and the return of income was also filed on the said date. Admittedly and undisputedly, the employees's contribution to ESI and PF which have been collected by the assessee from its employees have thus been deposited well before the due date of filing of return of income u/s 139(1) of the Act.

14. *The issue is no more res integra in light of series of decisions rendered by the Hon'ble Rajasthan High Court starting from CIT vs. State Bank of Bikaner & Jaipur (supra) and subsequent decisions.*

15. *In this regard, we may refer to the initial decision of Hon'ble Rajasthan High Court in case of CIT vs. State Bank of Bikaner & Jaipur wherein the Hon'ble High Court after extensively examining the matter and considering the various decisions of the Hon'ble Supreme Court and various other High Courts has decided the matter in favour of the assessee. In the said decision, the Hon'ble High Court was pleased to held as under:*

“20. On perusal of Sec.36(1)(va) and Sec.43(B)(b) and analyzing the judgments rendered, in our view as well, it is clear that the legislature brought in the statute Section 43(B)(b) to curb the activities of such tax payers who did not discharge their statutory liability of payment of dues, as aforesaid; and rightly so as on the one hand claim was being made under Section 36 for allowing the deduction of GPF, CPF, ESI etc. as per the system followed by the assessee in claiming the deduction i.e. accrual basis and the same was being allowed, as the liability did exist but the said amount though claimed as a deduction was not being deposited even after lapse of several years. Therefore, to put a check on the said claims/deductions having been made, the said provision was brought in to curb the said activities and which was approved by the Hon'ble Apex Court in the case of Allied Motors (P) Ltd. (supra).

21. *A conjoint reading of the proviso to Section 43-B which was inserted by the Finance Act, 1987 made effective from 01/04/1988, the words numbered as clause (a), (c), (d), (e) and (f), are omitted from the above proviso and, furthermore second proviso was removed by Finance Act, 2003 therefore, the deduction towards the employer's contribution, if paid, prior to due date of filing of return can be claimed by the assessee. In our view, the explanation appended to Section 36(1)(va) of the Act further envisage that the amount actually paid by the assessee on or before the due date admissible at the time of submitting return of the income under Section 139 of the Act in respect of the previous year can be claimed by the assessee for deduction out of their gross total income. It is also clear that Sec.43B starts with a notwithstanding clause & would thus override Sec.36(1) (va) and if read in isolation Sec. 43B would become obsolete. Accordingly, contention of counsel for the revenue is not tenable*

for the reason aforesaid that deductions out of the gross income for payment of tax at the time of submission of return under Section 139 is permissible only if the statutory liability of payment of PF or other contribution referred to in Clause (b) are paid within the due date under the respective enactments by the assesseees and not under the due date of filing of return.

22. We have already observed that till this provision was brought in as the due amounts on one pretext or the other were not being deposited by the assesseees though substantial benefits had been obtained by them in the shape of the amount having been claimed as a deduction but the said amounts were not deposited. It is pertinent to note that the respective Act such as PF etc. also provides that the amounts can be paid later on subject to payment of interest and other consequences and to get benefit under the Income Tax Act, an assessee ought to have actually deposited the entire amount as also to adduce evidence regarding such deposit on or before the return of income under sub-section (1) of Section 139 of the IT Act.

23. Thus, we are of the view that where the PF and/or EPF, CPF, GPF etc., if paid after the due date under respective Act but before filing of the return of income under Section 139(1), cannot be disallowed under Section 43B or under Section 36(1)(va) of the IT Act.”

16. The said decision has subsequently been followed in CIT vs. Jaipur Vidyut Vitran Nigam Ltd. (supra), CIT vs. Udaipur Dugdh Utpadak Sahakari Sangh Ltd. (supra), and CIT vs Rajasthan State Beverages Corporation Limited (supra). In all these decisions, it has been consistently held that where the PF and ESI dues are paid after the due date under the respective statues but before filing of the return of income under section 139(1), the same cannot be disallowed under section 43B read with section 36(1)(va) of the Act.

17. We further note that though the ld. CIT(A) has not disputed the various decisions of Hon'ble Rajasthan High Court but has decided to follow the decisions rendered by the Hon'ble Delhi, Madras, Gujarat and Kerala High Courts. Given the divergent views taken by the various High Courts and in the instant case, the fact that the jurisdiction over the Assessing officer lies with the Hon'ble Rajasthan High Court, in our considered view, the ld CIT(A) ought to have considered and followed the decision of the jurisdictional Rajasthan High Court, as evident from series of decisions referred supra, as the same is binding on all the appellate authorities as well as the Assessing officer under its jurisdiction in the State of Rajasthan.

18. In light of aforesaid discussion and in the entirety of facts and circumstances of the case, the addition by way of adjustment while

processing the return of income u/s 143(1) amounting to Rs 4,38,530/- so made by the CPC towards the delayed deposit of the employees' contribution towards ESI and PF though paid well before the due date of filing of return of income u/s 139(1) of the Act is hereby directed to be deleted as the same cannot be disallowed under section 43B read with section 36(1)(va) of the Act in view of the binding decisions of the Hon'ble Rajasthan High Court."

6. *In the instant case, admittedly and undisputedly, the employees' contribution to ESI and PF collected by the assessee from its employees have been deposited well before the due date of filing of return of income u/s 139(1) of the Act. Further, the ld D/R has referred to the explanation to section 36(1)(va) and section 43B by the Finance Act, 2021 and has also referred to the rationale of the amendment as explained by the Memorandum in the Finance Bill, 2021, however, I find that there are express wordings in the said memorandum which says "these amendments will take effect from 1st April, 2021 and will accordingly apply to assessment year 2021-22 and subsequent assessment years". In the instant case, the impugned assessment year is assessment year 2018-19 and therefore, the said amended provisions cannot be applied in the instant case. Similar view has been taken by the Coordinate Bangalore Benches in case of Shri Gopalkrishna Aswini Kumar vs. ACIT (supra) wherein it has held as under:-*

"7. The Hon'ble Karnataka High Court in the case of Essae Teraoka Pvt. Ltd., (supra) has taken the view that employee's contribution under section 36(1)(va) of the Act would also be covered under section 43B of the Act and therefore if the share of the employee's share of contribution is made on or before due date for furnishing the return of income under section 139(1) of the Act, then the assessee would be entitled to claim deduction. Therefore, the issue is covered by the decision of the Hon'ble Karnataka High Court. The next aspect to be considered is whether the amendment to the provisions to section 43B and 36(1)(va) of the Act by the Finance Act, 2021, has to be construed as retrospective and applicable for the period prior to 01.04.2021 also. On this aspect, we find that the explanatory memorandum to the Finance Act, 2021 proposing amendment in section 36(1)(va) as well as section 43B is applicable only from 01.04.2021. These provisions impose a liability on an assessee and therefore cannot be construed as applicable with retrospective effect unless the legislature specifically says so. In the decisions referred to by us in the earlier paragraph of this order on identical issue the tribunal has taken a view that the aforesaid amendment is applicable only prospectively i.e., from 1.4.2021. We are therefore of the view that the impugned additions made under

section 36(1)(va) of the Act in both the Assessment Years deserves to be deleted.”

7. *In light of the aforesaid discussions and in the entirety of facts and circumstances of the case and following the consistent decisions taken by the various Benches of the Tribunal, the addition by way of adjustment while processing the return of income u/s 143(1) amounting to Rs. 37,62,586/- so made by the CPC towards the deposit of the employees’s contribution towards ESI and PF though paid before the due date of filing of return of income u/s 139(1) of the Act is hereby directed to be deleted.”*

Thus, it is clear from the above cited decision that this Tribunal has considered various decisions on this issue and by following decisions of the Coordinate Benches of the Tribunal, this issue was decided in favour of the assessee by holding that amendment in Section 36(1)(va) as well as Section 43B of the Act by way of inserting the explanation vide Finance Bill, 2021 are applicable only from A.Y. 2021-22 and subsequent assessment years and therefore, the said amendment is not applicable to the assessment year under consideration.

10. Similar view has been taken by the Delhi Benches of the Tribunal in the case of Chatru Mal Garg Vs ACIT (supra) in para 7 as under:

“7. I have heard the rival submissions and perused the materials on record. The issue in the present ground is with respect to disallowance under section 36(1)(va) of the Act. It is an undisputed fact that there has been slight delay in the deposit of employees’ contribution of PF and ESI by the assessee and the contribution have been deposited beyond the due date prescribed by the relevant authorities but at the same time it is also a fact that the amounts have been deposited with the appropriate authorities by the assessee before filing the return of income for the relevant assessment year. I find that Hon’ble Delhi High Court in the case of CIT vs. AIMIL Ltd. (supra) has held that no disallowance under section 36(1)(va) of the Act is called for when the amounts are deposited before filing the return of income. Similar view has also been taken by the Hon’ble Punjab & Haryana High Court in the case of CIT vs. Hemla Embroidery Mills (P) Ltd (supra) and Indian Geotechnical Services (supra). As far as the applicability of amendment made by Finance Act 2021 is concerned, I find that the Co-ordinate Bench of Tribunal in the case of Indian Geotechnical Services (supra) has held that amendment made by Finance Bill 2021 shall take effect from 1st April 2021 and will accordingly apply to A.Y. 2021-11 and subsequent years. In the present case assessment year involved is 2018-19 and therefore following the aforesaid decision in the case of Indian Geotechnical Services (supra), I am of the view that the amended provisions would have no application to the case under

consideration. Before me, Learned DR has relied on the decision of Co-ordinate Bench of Tribunal in the case of Vedvan Consultants Pvt. Ltd. (supra). It is settled law that when two judgments are available giving different views then the judgment which is in favour of the assessee shall apply as held in case of Vegetable Products Ltd. 82 ITR 192 by the Hon'ble Supreme Court. I therefore following the decision of High Courts cited hereinabove and the decision of the Co-ordinate Bench of Tribunal, I am of the view that no addition u/s 36(1)(va) of the Act is called for in the present case. Therefore I direct the AO to delete the addition. Thus the ground of assessee is allowed."

Thus, it is clear that the Delhi Benches of the Tribunal has considered the earlier decision of the Tribunal in the case of Vadvan Consultants Pvt. Ltd. (supra) and the issue was decided by following the decisions of Hon'ble Delhi High Court and Hon'ble Punjab & Haryana High Court and the decisions of the Division Bench of the Delhi Tribunal in the case of Indian Geotechnical Services in ITA No. 622/Del/2018 order dated 27/08/2021. Accordingly, in view of the above discussions as well as following the decisions of the Coordinate Benches of the Tribunal, this issue is decided in favour of the assessee and consequently, the disallowance made on account of employees contribution towards PF & ESIC deposited before due date of filing of return of income U/s 139(1) of the Act amounting to Rs. 14,35,742/- is deleted.

11. In the result, the appeal of the assessee is allowed."

14. Respectfully following the order of this Bench in the case of Vinod Kumar Sharma vs The CPC Bengaluru/ ACIT, Circle-1, Kota (supra), the disallowance made on account of employees contribution towards PF & ESI deposited before due date of filing of return of income u/s 139(1) of the Act amounting to Rs.1,25,496/- is deleted.

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

Order pronounced in the open court on 27/04/2022

Sd/-

(डा० एस. सीतालक्ष्मी)
(Dr. S. Seethalakshmi)
न्यायिक सदस्य / Judicial Member

Sd/-

(राठोड कमलेश जयन्तभाई)
(Rathod Kamlesh Jayantbhai)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 27/04/2022

*Ganesh Kumar

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

1. The Appellant- Goyal Salt Pvt. Ltd., Jaipur
2. प्रत्यर्थी / The Respondent- DCIT CPC, Bengaluru
3. आयकर आयुक्त / The Id CIT
4. आयकर आयुक्त(अपील) / The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 82/JP/2022)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar