**IN THE INCOME TAX APPELLATE TRIBUNAL 'B' BENCH, PUNE**

**SHRI R.S. SYAL, VICE PRESIDENT**
**AND**
**SHRI PARTHA SARATHI CHAUDHURY, JM**

**I.T.A. No. 1060/PUN/2018 : A.Y. 2014-15**

The I.T.O Ward 6(3) Pune : Appellant

Vs.

Subhash & B.T. Patil & Sons
And N.V. Kharote, Constructions Pvt. Ltd.
471 Vishnu Bhawan, 4th floor,
Budhwar Peth,
Near Pasodya Vithoba Mandir,
PUNE – 411 002.
**PAN : ABPFS 6926F** : Respondent

Appellant by : Shri Ulhas Kini
Respondent by : Shri Sardar Singh Meena, CIT

Date of Hearing : 12-05-2022
Date of Pronouncement : 13-05-2022

**ORDER**

**PER PARTHA SARATHI CHAUDHURY, JM**

This appeal preferred by Revenue emanates from order of the Commissioner of Income Tax (Appeals)-10, Pune dated 19-03-2018 - as per the grounds of appeal on record.

2. The brief facts of the case are that the assessee is a joint venture consisting of Subhash Projects and Marketing Ltd., B.T. Patil & Sons, Belgaum Construction Pvt. Ltd., and N.V. Kharote Construction Pvt. Ltd. The joint venture was formed solely for the purpose of acquiring project works of construction of Jihe Kathapur Lift Irrigation Scheme from the Executive Engineer, Kukadi Irrigation Project division No. 6, Vennanagar (Satara), Maharashtra Krishna Valley Development Corporation. The assessee had filed its e-return of income on 27-11-2014 declaring total income at Rs. NIL. The return was duly processed u/s 143(1) of the Act and the case was selected for scrutiny under CASS and notice u/s 143(2) was issued on 28-8-2015. The assessment was completed at an assessed income of Rs. 30,57,15,880/-

thereby making addition on account of (i) difference of receipts as per return of income and as per 26AS amounting to Rs. 76,46,806/- and (ii) disallowance of payments made in violation of provisions of section 40(a)(ia) of the Income-tax Act, 1961 (hereinafter referred to as "the Act" for short).

3. The A.O during the assessment proceedings found that the assessee is a joint venture and was formed solely for the purpose of acquiring project works of construction of Jihe Kathapur Lift Irrigation Scheme from the Executive Engineer, Kukadi Irrigation Project division No. 6, Vennanagar (Satara), Maharashtra Krishna Valley Development Corporation. The assessee was awarded work vide work order dated 21-11-2000. The assessee received contract receipts amounting to Rs. 29,80,69,072/- and the amounts were distributed between the members as under:

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|---|---|---|
| *(a)* | *Subhash Projects & Marketing Ltd.* | *Rs. NIL* |
| *(b)* | *B.T. Patil & Sons Belgaum Construction Pvt. Ltd.* | *Rs. 16,67,86,491* |
| *(c)* | *N.V. Kharote Construction Pvt. Ltd.* | *Rs. 13,12,82,581* |
| | | *Rs. 29,80,69,072* |

4. It has been seen from the profit and loss account of the assessee that payments are made to its member companies; however, TDS have not been deducted. The assessee had assigned the work allotted to it, to its member companies and as such the agreement between the entities was nothing but a contract and the assessee being a firm was liable to deduct tax at source u/s 194C of the Act on payments made towards the sub contract charges to its member companies. The issue was confronted to the ld. A.R and requested to explain as to why the amounts paid to the members companies on account of sub-contract charges should not be disallowed u/s 40(a)(iv) of the Act. In response, the ld. .A.R stated that the members of assessee joint venture executed their respective share of work indepe4ndently bearing their respective expenditure and retain its profit by carrying own investment risk and that the

profit earned by the members of the assessee JV was offered to tax in their respective return of income. The I. AR further stated that the assessee JV did not execute any work and therefore the question of earning income by assessee does not arise and the assessee JV merely acted as a conduit between its members to acquire and share the work. Further for A.Y. 2010-11, 2011-12, 2012-13 and 2013-14, the appeals of the assessee had been allowed by the ld. ICIT(A) and deleted the additions made by the AO on account of disallowance of expenditure i.e. contract charges paid to member companies u/s 40(a)(ia) of the Act on which TDS was not deducted.

5. The submission of the assessee was considered by the A.O but was not accepted due to following reasons:

(a) The assessee is a separate entity and the works contract orders issued were in the name of the assessee, payments were credited to the assessee's account and as such reallocation of these contracts among the members of the assessee would amount to sub-contracting of work.

(b) The liability of the execution of work lies with the assessee and the liability of execution of work by the partners is limited to the work allotted to them.

(c) The contractual liability of the assessee firm with the Executive Engineers passed on to the partners in their individual capacity is limited to the work assigned to them. Thus, there is a contractual liability of the partners with the firm from execution of work in performance of the contract and when there is a contractual liability of the partners with the firm either orally or in writing, the work allocation must be treated as sub contract and therefore, the assessee firm is liable to deduct TDS and offer income on total

contract receipts for taxation and the profits can be shared by the member companies as per the sharing ratios.

(d) The payments made by the assessee to its members were clearly towards sub contract and hence tax is deductible from such payments u/s 194C of the Act.

(e) The assessee had failed to deduct tax from the payments made to its members the provision of section 40(a)(ia) of the Act would apply.

6. the A.O further held that the assessee had claimed TDS of Rs. 59,58,556/- in its return of income on total contract receipts, however no income was offered for taxation for the year under consideration. The decisions of Ld. CIT(A) for A.Y. 2010-11, 2011-12, 2012-13 and 2013-14 have not been accepted by the department and appeals have been filed before the Tribunal for these assessment years. Based on the above facts, the amount of Rs. 29,80,69,070/- was added to the total income of the assessee.

7. The assessee further took this matter before the ld. CIT(A) and filed detailed written submissions which are incorporated from para 5.2 onwards in the ld. CIT(A)'s order and is not repeated again herein for the sake of brevity. The most relevant part in the submission that it was submitted on the same subject matter the Pune Tribunal in assessee's own case in ITA No. 113 and 114/PUN/2015 dated 9-8-2017 for A.Y. 2010-11 & 2011-12 has dismissed the Revenue's appeal. That after considering the detailed written submissions of the assessee and the assessment order, the ld. CIT(A) held as follows:

> *"I have perused the assessment order and the submission made by the appellant as above carefully. My ld. Predecessors had allowed appeals in the appellant's own case vide orders No. PN/CIT(A)/82/2016-17/43 dated 6-2-2017 for A.Y. 2013-14, No. PN/CIT(A)-3/ITO Wd-3(2)Pn/870/2014-15 dt. 12-11-2015 for 2012-13, No. PN/(CIT(A)-II/ITO Wd 3(1)/250/2013-14 & PN/CIT(A)-II 7 PN/CIT(A)-II/ITO Wd-3(1)/630/2013-14 dt. 10-11-2014 for A.Y. 2010-11 & 2011-12. Since the factual*

> *matrix and the legal position of the issue involved is pari materia the same as in the case of Swapnali RDS Joint Venture also relied upon by the appellant, following the decisions of my predecessors and the subsequent decision of Hon'ble ITAT Pune in appellant's own case vide ITA No. 148/PUN/2016 for A.Y. 2012-13, the disallowance u/s 40(a)(ia) made by the AO is held to be not sustainable and it is accordingly deleted. Grounds 1 to 5 of the appeal raised by the appellant are allowed for the year under consideration."*

8. We also find that Tribunal in assessee's own case for A.Y. 2013-14 in ITA No. 1505/PUN/2017 has decided the issue in favour of the assessee placing reliance again on assessee's own case for A.Y. 2012-13 wherein the co-ordinate Bench of the Tribunal following order of the Tribunal in assessee's own case for A.Y. 2010-11 and 2011-12 in ITA No. 113 and 114/PUN/2015 order dated 09-08-2017 decided the issue in favour of the assessee. The relevant para of the Tribunal judgment is extracted as follows:

> 5. We have heard the rival submissions and perused the material on record. The issue in the present case is with respect to disallowance of payments made by the assessee to the member companies of Joint Venture u/s 40(a)(ia) of the Act. We find that identical issue arose in assessee's own case for A.Y. 2012-13 wherein the Co-ordinate Bench of the Tribunal following the order of the Tribunal in assessee's own case for A.Ys. 2010-11 and 2011-12 (in ITA Nos.113 and 114/PUN/2015 order dated 09.08.2017) decided the issue in favour of the assessee by observing as under :
>
> > "6. We have heard the rival submissions and perused the material on record. The issue in the present case is with respect to disallowance u/s 40(a)(ia) of the Act. We find that identical issue arose in assessee's own case for A.Y. 2010-11 and 2011-12. The Co-ordinate Bench of the Tribunal vide order dt.09.08.2017 has dismissed the appeals of Revenue by observing as under :
> >
> > > "7. We have heard the rival submissions and perused the material on record. The issue in the present case is with respect to application of provisions of Sec.40(a)(ia) of the Act. We find that the Co-ordinate Bench of the Tribunal in the case of Shraddha & Mahalaxmi Joint Venture (supra) on identical facts and after relying on the decision in the case of Swapnali RDS Joint Venture (supra) has decided the issue in favour of the assessee by holding as under:
> > >
> > > "10. We have heard the rival and perused the records. In the facts of the present case, the issue arising before us is in relation to the application of provisions of section 40a(ia) of the Act. The assessee AOP had received contracts from third party which, in turn, was executed by the two members of AOP. The plea of the assessee AOP was that it was constituted for obtaining work and receiving payments against the said work done by the constituents of the AOP and the said payment was to be distributed in the agreed ratio between the two members of the

AOP for carrying out the work. Such assignments of the work to the members as per the Memorandum of Understanding agreed upon is not equivalent to sub-contract and as such the assessee AOP was not liable to deduct tax at source out of the amount distributed amongst the members of the AOP in the agreed ratio of share. The Assessing Officer, while deciding the issue in the hands of the assessee, had given an office note to the effect that in the case of M/s. Swapnali RDS Joint Venture (supra), similar addition under section 40(a)(ia) of the Act has been made for the assessment year 2008-09 which has been deleted by the CIT(A)-II, Pune. Department has filed appeal against this order to ITAT and the matter is pending before ITAT. To keep the issue alive in other cases also, the similar addition is being made in this case also. The facts and circumstances arising in the present appeal are identical to the facts and circumstances of the case before the Tribunal in M/s. Swapnali RDS Joint Venture (supra), wherein it was held as under:-

"2. At the outset of hearing, Ld. Authorised Representative pointed out that this case is covered in favour of the assessee by ITAT, Pune Bench, in ITA.No.65/PN/2011 for A.Y. 2006-07 in the case of ITO Vs. Gammon Progressive-JV, wherein vide paras 5 to 9 the Tribunal deciding similar issue in favour of the assessee by dismissing the appeal of the Revenue, has held as under:

"5. After going through the above submissions and material on record, we find that the first issue is regarding status of the assessee. The Assessing Officer has mentioned the status as firm. However, in the explanation given, the assessee has made it clear that the status in which the returns was filed was that of an AOP. It was explained that in the returns of income since beginning till the A.Y. 2006- 07, the status was mentioned as AOP only, i.e., when the returns were filed manually. However, from A.Y. 2007-08, when electronic filing had to be done, due to computer error the status appeared as 'firm' on the ITR acknowledgement, whereas in the computation of total income, it was correctly mentioned as AOP. It was explained that I.T.Return Form No.5 was actually applicable for firms, AOPs and BOIs. Therefore, this error might have occurred. The assessee has also filed computation of total income alongwith acknowledgements from A.Y. 2002-03 to A.Y. 2006-07 in which the status was regularly shown as AOP and even in the application form for allotment of PAN it was shown as AOP. The CIT(A) noticed from the record that status was shown as AOP. However, it was not very much relevant for the purpose of applicability of provisions of section 194C since TDS provisions are applicable to all entities except individuals and HUF having gross receipts or turnover from business or profession below the prescribed limit.

6. It was further explained on behalf of the assessee that joint venture as such does not execute any contract work but were merely formed for obtaining contract work and for receiving the payment, which was immediately distributed in the ratio of the share of the work done. The actual share in the joint venture of the total work allocated was 60% for M/s.Gammon India Ltd. and 40% for M/s. Progressive Contraction Ltd. In this background it

was explained that the contract account and the Balance Sheet of the joint venture reveals nothing but apportionment of contract receipts, assets and liabilities between the members. There was no expenditure booked in the contract account nor any Profit and Loss Account prepared for the purpose since there did not arise any profit or loss to the assessee per se. The Joint venture transferred not only the gross revenue but also the corresponding TDS to its members in the ratio of their work done by individual members for which the appointment certificate was duly issued every year by the Assessing Officer. In this background it was submitted that there was no relationship of contractor and sub-contractor between the joint venture and its two members. Therefore, there was no question of applicability of TDS provisions u/s.194C of the Act. The assessee also explained why returns were filed by the joint venture as AOP. It was explained that it was done to pass on the credit of TDS to the members on the basis of tax apportionment certificates who have accounted for the corresponding contract revenue in their respective returns. It was also submitted that 'Nil' income arising in the hands of the AOP is confirmed by the action of the Assessing Officer in not assessing any profit/income arising from the contract apart from this disallowance u/s. 40(a)(ia) of the Act. The assessee vide its submissions dated 26.03.2010 and 06.09.2010, explained the difference between revenue sharing arrangement entered into by the joint venture visa-vis sub-contract. It was explained on behalf of the assessee that in the case of sub-contract, there was a relationship of principal and agent whereas in the situation of revenue sharing, it was on a principal to principal basis. Further, in sub-contracting, the contractor retains his share of profit alongwith the TDS and only the balance is passed on to sub- contractor. But in joint venture, assessees did not retain any share in the revenue with it and has passed the entire gross revenue alongwith TDS apportioned for them. It was submitted that the Department has also issued tax apportionment certificates every year during the past eight years to enable the two members to claim the TDS credits in their respective cases. Even in the current assessment year, it was noticed that tax apportionment certificate was issued by the Department vide letter No.Pn/Wd.3(4)/TC/07-08 dated 26.11.2008 of the Assessing Officer in which the Assessing Officer has allowed apportionment of entire TDS of Rs.9,26,588/- during the year to M/s.Gammon India Ltd., since entire work during the year was carried out by it. Similarly, there has been apportionment to either of the two companies or to both the companies in the earlier years also by the Assessing Officer for enabling them to claim TDS in respective cases. The assessee, vide its submission dated 22.04.2010, furnished the details which revealed that gross revenue from this contract receipts by joint venture was accounted for in case of either or both of the two companies who were members of the joint venture in all assessment years 2001-02 to 2008-09. It was further explained by the assessee that revenue sharing was not exactly 60:40 in each year since it depends on the relative work done in the particular year. Having explained the difference between cases of contract/subcontract, in the background of clauses of the agreement, the assessee relied on the decision of Hon'ble Himachal Pradesh High Court in the case of CIT vs. Ambuja Darla

Kashlog Mangu Transport Cooperative Society (2009) 227 CTR 299 (HP).

7. In the background of the tax apportionment certificates issued by the Assessing Officer, it was stated on behalf of the assessee that the Assessing Officer has marked copy of this certificate to the members of the joint venture as well as to their respective Assessing Officers, which shows that the Assessing Officer has applied his mind and consciously accepted the fact that the joint venture AOP was for the distribution of receipts amongst its constituents in proportion of their work sharing. Therefore, there was no applicability of provisions of TDS u/s.40(a)(ia) of the Act.

8. Further, the assessee, vide its submission dated 06.09.2010, made comparison of the tax rates applicable to domestic companies, being joint venture partner in their individual capacity and the tax rates applicable to the AOP. However, in submission dated 21.10.2010, it was explained that tax rates in the case of domestic company and the AOP would be the same in this case. This was due to applicability of section 167B of the Act. The assessee also filed details of the returns of income of the two corporate entities being joint venture members, alongwith acknowledgements of their I.T. returns, which revealed that both of them had huge positive returned incomes every year. For this payment the stand of the assessee was that the method of apportionment of revenue to the members was not to take any undue benefit of losses incurred by them. Therefore, it was stated that there was no loss to the revenue as a result of this method adopted by the assessee of sharing the gross revenue by its members, which was taxed in their hands. However, this explanation of the assessee did not find favour from the Assessing Officer. The assessee has also raised the issue of consistency stating that the same method was being accepted by the Department in the past 8 to 10 years including A.Y. 2007-08 in which tax apportionment certificate was also being issued. It was contended that this aspect has not been considered in the assessment order u/s.143(3) for A.Y. 2007-08. On the principle of consistency, the Ld. Authorised Representative relied on the decision of Hon'ble Bombay High Court in the case of Gopal Purohit (2010) 228 CTR 582 (Bom.) and assessee also relied on the decision of the Hon'ble Supreme Court in the case of Radhasoami Satsang vs. CIT (1992) 193 ITR 321 (SC) wherein it was observed that strictly speaking the principle of res judicata does not apply to income tax proceedings since each assessment year was a separate unit in itself and what is decided in one year may not apply in the following year. It was further contended that where a fundamental aspect permeating through the different assessment years has been found as a fact one way or the other and parties have allowed that position to be sustained by not challenging the order, it would not be at all appropriate to allow the position to be changed in a subsequent year. It was also contended that Hon'ble Kerala High Court in the case of Manjunath Motor Service and Canara Public Conveyances, 197 ITR 321 (Kar.) observed that method adopted by the Assessing Officer would result in double taxation of the same income since gross receipts distributed amongst the two joint venture partners was included as receipts in their respective cases and

the joint venture partners had also utilised the TDS credits on the basis of apportionment certificate issued by the Assessing Officer. In view of the above discussion, CIT(A) was justified in holding that in absence of any contract or subcontract work by joint venture to its member companies, provisions of section 194C were not applicable for the purpose of TDS. The two corporate entities forming joint venture were already being assessed since A.Y. 2000-01 onwards on their respective shares and TDS apportionment certificates were also issued by the Assessing Officer every year for these eight years including the current assessment year to enable them to claim the same in their own cases. Moreover, there was no Profit and Loss Account in the assessee's case and there was no claim of any expenditure. Therefore, there was no question of any disallowance under the provisions of section 40(a)(ia)of the Act. Moreover, disallowance u/s. 40(a)(ia) made by the Assessing Officer cannot be sustained. In effect, the method adopted by the Assessing Officer will also result in double taxation of the same contract revenue which is in violation of the Karnataka High Court decision reported in 197 ITR 321 (Kar.). This view is fortified by the decision of the ITAT Pune Bench in ITO vs. Rajdeep & PMCC Infrastructure, wherein the Tribunal has observed as under:

"6. We have noted that it is an admitted position that no work is carried out by the AOP, it has acted as a conduit between the MSRDC and the two persons constituting this AOP so far as their separate, and neatly identified, work areas are concerned. A mere existence of an AOP cannot lead to taxability in the hands of the AOP unless the AOP receives monies in its own right. We have noted that Hon'ble Authority of Advance Rulings was in seisin of a materially identical situation in the case of Van Oord ACZ BV In Re(248 ITR 399) in which two contractors joined hands for carrying out neatly identified separate work which was a part of composite contract awarded to the AOP, but the taxability of income from such contract was held to be taxable in the hands of the respective contractors. While holding so Hon'ble Authority for Advance Ruling observed as follows:

"7. So far as question Nos. 1 and 2 are concerned the parties have specifically ruled out constitution of any partnership between them. There is no sharing of profits or loss. They have specifically provided in the agreement that each party will bear its own loss and retain its profits as and when such profits or loss arise. Having regard to the agreement we are of the view that the applicant cannot be treated as a partnership which can only be created by an agreement. Nor can it be treated as an AOP. In order to constitute an AOP there will have to be common purpose or common action and the object of the association must be to produce income jointly. It is not enough that the persons receive the income jointly.

In the instant case, each of the two parties has agreed to bear its own loss or retain its own profit separately. Both have agreed to execute the job together for better cooperation in their relationship with the Chennai Port Trust. The intention was not to carry out any business in common, only a part of the job will be done by VOACZ according to its technical skill and capability.

> The other part of the contract will be executed by HCC. The total value of the contract was Rs. 2,62,01,03,120. the applicant's share of work was valued at Rs. 44,52,78,920 (17 per cent of total value). The association with the HCC was not with the object of earning this income but for coordination in executing the contract so that HCC could also make its own profit. HHC's work and income arising therefrom was quite separate and independent of the applicant's work and income. If the cost incurred by the HCC or the applicant was more than their income, each party will have to bear its loss without any adjustment from the other party. The association of the petitioner company with HCC was undoubtedly for mutual benefit but such association will not make them a single assessable unit and liable to tax as an AOP. For example, a building contractor may associate with a plumber and an electrician to execute a building project. All these persons are driven by profit-making motive. But that by itself will not make the three persons liable to be taxed as an AOP if each one has a designed and independent role to play in the building project. In the instant case, the applicant has stated that the applicant has made its own arrangement for execution of work independent from that of HCC. There is no control or connection between the work done by the applicant and HCC."
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> 8. On the facts hereinabove, the applicant and HCC cannot be treated as an AOOP for the purpose of levy of income-tax. The applicant will be liable to be taxed as a separate and independent entity. The question No.1 is answered accordingly."
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> 7. We are in considered agreement with the views so expressed by the Hon'ble Authority for Advance Ruling. We adopt the reasoning of the Hon'ble AAR and, respectfully following the same, approve the conclusion arrived at by the CIT(A) and decline to interfere in the matter."
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> In view of the above discussion, we are not inclined to interfere in the finding of the CIT(A) who has directed the Assessing Officer to delete the addition. The same is upheld.
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> 9. In the result, the appeal filed by the Revenue is dismissed."
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> 3. Nothing contrary was brought to our knowledge on behalf of Revenue.
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> 4. Facts being similar, so following same reasoning we are not inclined to interfere with the finding of the CIT(A) who has rightly held that there is no question of disallowance made u/s. 40(a)(ia) of the Act. Same is upheld."

11. Since the facts are, mutatis mutandis, identical to the facts and issue decided by the Tribunal in M/s. Swapnali RDS Joint Venture (supra), therefore, following the parity of reasoning, we uphold the order of the CIT(A). Consequently, the grounds of appeal raised by the Revenue are dismissed.

12. The facts and the issue in ITA nos.942 and 943/PN/2013, are identical to the facts and issue in ITA no.944/PN/2013 and our decision in ITA no.944/PN/2013, shall apply mutatis mutandis to ITA no.942 and 943/PN/2013.

> 13. In the result, all the appeals of the Revenue are dismissed."
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> Before us, Revenue has not placed any material on record to point out any distinguishing feature in the facts of the present case and that of Swapnali RDS Joint Venture (supra). In view of the aforesaid facts, we find no reason to interfere with the order of Ld.CIT(A). Thus the grounds of Revenue are dismissed.
>
> 8. In the result, appeal of the Revenue for A.Y. 2010-11 is dismissed.
>
> 9. As far as appeal for A.Y. 2011-12 is concerned, since both the parties before us have submitted that the facts of the case for the 10 assessment year 2010-11 are identical to the facts of the case for A.Y. 2011-12, we, therefore, for similar reasons stated herein while disposing of the appeal for A.Y. 2010-11 and for similar reasons, dismiss the appeal of Revenue for A.Y. 2011-12 also.
>
> 10. In the result, the appeal of the Revenue for A.Y. 2011-12 is dismissed.
>
> 11. In the result, both the appeals of Revenue are dismissed."
>
> 6. Before us, Revenue has not placed any material on record to point out any distinguishing feature in the facts of the present case and that of the earlier years or has placed any contrary binding decision in its support or demonstrated that the order of ITAT in assessee's own case for earlier years have been set aside / stayed by the High Court. In view of the aforesaid facts, we find no reason to interfere with the order of Ld.CIT(A). Thus, the ground of Revenue is dismissed."

> 7. Before us, Revenue has not placed any material on record to point out any distinguishing feature in the facts of the present case and that of the earlier years i.e., A.Ys. 2010-11 and 2011-12 in ITA Nos.113 and 114/PUN/2015 order dated 09.08.2017 (supra) or has placed any contrary binding decision in its support. Revenue has also not placed any material to demonstrate that the order of Tribunal in assessee's own case for A.Ys. 2010-11 and 2011-12 (supra) has been set aside / stayed by higher Judicial Forum. In view of the aforesaid facts and relying on the decision of the Tribunal in assessee's own case in A.Ys. 2010-11 and 2011-12 (supra) and for similar reasons, we find no reason to interfere with the order of Ld.CIT(A). Thus, the grounds of Revenue are dismissed."

9. Respectfully following the aforesaid judicial pronouncements on the same parity of reasons and the facts and circumstances, we do not find any reason to interfere with the findings of the ld. CIT(A) which is upheld.

10. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open Court on this 13th day of May 2022.

| Sd/- | sd/- |
|---|---|
| **(R.S. SYAL)** | **(PARTHA SARATHI CHAUDHURY)** |
| **VICE PRESIDENT** | **JUDICIAL MEMBER** |

Pune; Dated, this 13th day of May 2022
Ankam

**Copy of the Order forwarded to :**

1. The Appellant.
2. The Respondent.
3. The Pr. CIT.3 Pune
4. The CIT(A) – 10, Pune.
5. The D.R. ITAT 'B' Bench, Pune.
5. Guard File

BY ORDER,

Sr. Private Secretary
ITAT, Pune.

| | | Date | |
|---|---|---|---|
| 1 | Draft dictated on | 12-05-2022 | Sr.PS |
| 2 | Draft placed before author | 12-05-2022 | Sr.PS |
| 3 | Draft proposed and placed before the second Member | | JM/AM |
| 4 | Draft discussed/approved by second Member | | AM/JM |
| 5 | Approved draft comes to the Sr. PS | | Sr.PS |
| 6 | Kept for pronouncement on | 13-05-2022 | Sr.PS |
| 7 | Date of uploading of order | 13-05-2022 | Sr.PS |
| 8 | File sent to Bench Clerk | 30-05-2022 | Sr.PS |
| 9 | Date on which the file goes to the Head Clerk | | |
| 10 | Date on which file goes to the A.R | | |
| 11 | Date of dispatch of order | | |