IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA

Before
Sri Rajpal Yadav, Vice President
&
Sri Manish Borad, Accountant Member

I.T.A. Nos.: 169 & 170/Kol/2021
Assessment Years: 2015-16 & 2016-17

Syma Prasad Mookerjee Port Trust.....Appellant
[PAN: AAAJK 0361 L]

Vs.

PCIT-5, Kolkata.....Respondent

Appearances by:

Sh. K. Meenatchi Sundaram, CA, appeared on behalf of the Assessee.

Md. Ghayas Uddin, CIT(D/R), appeared on behalf of the Revenue.

Date of concluding the hearing : March 23rd, 2022
Date of pronouncing the order : June 6th, 2022

ORDER

Per Manish Borad, Accountant Member:

The captioned appeals filed by the assessee pertaining to the Assessment Years (in short "AY") 2015-16 & 2016-17 are directed against separate orders u/s 263 of the Income Tax Act, 1961 (in short the "Act") of ld. Pr. Commissioner of Income-tax-5, Kolkata [in short ld. "PCIT"].

2. The assessee is in appeal before this Tribunal raising the following grounds:

i) Assessment Year 2015-16:

"The order appealed against is bad in law and consequently liable to be quashed in view of the following:

1. The impugned order is invalid since it is directing an anamika Assessing Officer without mentioning the designation of the AO; Rather the 1st page of the order uses the term "order of Circle 34, Kolkata", while the subject assessment order is indeed passed by DCIT, Circle 35.

2. W.r.t. 1st disallowance u/s 36(1)(va) - Rs.1,44,32,920/-

a) It is not permissible for ld. PCIT to intervene through revision by holding in Para 6.1 of the impugned order that "there are various decisions of Hon'ble ITAT and Hon'ble High Court ..... " when this matter is covered in favour of the assessee as per the decision of jurisdictional High Court of Calcutta in the case of CIT v Vijay Shree Ltd. (2014) 43 taxmann.com 396 (Cal) since the employees' contribution to Provident Fund is credited with a mentioned delay of 6 days and well before the due date u/s 139(1). This decision is followed by jurisdictional ITAT in a recent case of DCIT v Ramesh Prasad Sao dat. 24.08.2020 in ITA No1300/ Kol/ 2019; and

b) Ld. PCIT erred on facts since he has not appreciated the written facts submitted to him vide Letter dt. 19.03.2021 stating that this case does not fall u/s 36(1)(va) at all since the assessee's provident fund is listed in the Schedule to the Public Provident Fund Act, 1925 in which there is no stipulation of "due date".

3. W.r.t. disallowance u/s 37 - Rs.27,93,751/-

a) Ld. PCIT erred by ignoring the fact that it is a matter covered in favour of assessee in assessee's own case for earlier AYs vide a combined Order dt. 21.02.2020 in ITA Nos.453,452, 367-369/ Kol/ 2018, a copy of which was submitted to the ld. PCIT vide Letter dt. 19.03.2021;

b) It is not permissible for ld. PCIT to intervene through revision, since this expenditure was allowed by AO after considering the replies given by the assessee in for the 2 (Two) specific enquiries made and the replies of assessee, vide (1) Query No.15(n) in his Notice dt. 11.05.2017 & reply dt. 13.06.2017; and (2) Query No.21 in his Notice dt.12.12.2017 & reply dt. 20.12.2017 - as held in Para No.32 in the case of Vinod Agarwal v PCIT (2018) 89 taxmann.com 171 (Kolkata-

Trib) and in the case of Price Water House v ACIT (2018) 92 taxmann.com 278 (Kolkata-Trib); and

c) It is not permissible for ld. PCIT to exercise revision u/s 263 since AO has taken a plausible view after conducting enquiries - as held by Apex Court in the cases of PCIT v Sumatichand Tolamal Gouti (2019) 111 taxmann.com 287 (SC) and CIT v Greenworld (2009) 181 Taxman 111 (SC)."

ii) Assessment Year 2016-17:

"The order appealed against is bad in law and consequently liable to be quashed in view of the following:

1. The impugned order is invalid since it is directing an anamika Assessing Officer without mentioning the designation of the AO; Rather the 1st page of the impugned order uses the term "order of Circle 34, Kolkata", while the subject assessment order is indeed passed by ACIT, Circle 35.

2. Impugned order is opposed to the provisions of section 263 since the ld. PCIT has not arrived at "consideration" that the assessment order is erroneous and prejudicial to the interests of the revenue, as stipulated in section 263; but only states that "the assessment order passed by the AO appears to be ...." (Para No.6 of the impugned order).

3. It is not permissible for the ld. PCIT to intervene through revision, since the income of interest u/s 244A is accepted by the AO after considering the replies of the assessee to his specific enquiry made and reply of the assessee, vide Query No.3 in his Notice dt. 14.12.2018 - as held in Para No.32 in the case of Vinod Agarwal v PCIT (2018) 89 taxmann.com 171 (Kolkata-Trib) and in the case of Price Water House v ACIT (2018) 92 taxmann.com 278 (Kolkata-Trib).

4. It is not permissible for ld. PCIT to exercise revision u/s 263 since AO has taken a plausible view after conducting enquiries - as held by Apex Court in the cases of PCIT v Sumatichand Tolamal Gouti (2019) 111 taxmann.com 287 (SC) and in the case of CIT v Greenworld (2009) 181 Taxman 111 (SC).

5. Impugned order is liable to be quashed since it opposed to the principles of natural justice since Individual Transaction Statement (ITS) relied on by ld. PCIT for issue of Notice dt. 27.02.2021 and for

issuing the impugned order wherein this interest of Rs.10,08,41,680 is claimed to have been given to the assessee u/s 244A was not provided to the assessee. Not providing the relied upon documents does not facilitate the assessee to defend his case and consequently the impugned order is opposed to principles of natural justice.

6. Impugned order is based on Revenue Audit Party (RAP) observation (as mentioned in Para No.1 of the impugned order), which is not permissible as held by the jurisdictional High Court in the case of Jeevanlal Ltd v ACIT (1977) 108 ITR 407 (Cal).”

3. Brief facts of the case as culled out from the records are that the assessee namely Kolkata Port Trust is engaged in business of port operation and providing port services. Assessment u/s 143(3) of the Act for AY 2015-16 & 2016-17 were framed on 29.12.2017 & 29.12.2018 after making certain additions. Subsequently, for both these years, ld. PCIT invoked provision u/s 263 of the Act issuing following show cause notices:

Assessment Year 2015-16:

The case was selected through manual selection for scrutiny assessment and assessment order u/s.143(3) of IT Act 1961 was passed on 29.12.2017 having income assessed at Rs.162,74,72,338/-. In this case it is noticed that-

1. According to section 36(1)(va) of Income Tax Act, the deduction provided for in the following clauses shall be allowed in respect of the matter dealt with therein, in computing the income referred to in section 28 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 employees account in the relevant fund or funds on or before the due date.

Explanation- For the purpose 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 employees account in the relevant fund under any Act, rule, order or notification issued there under or under any standing order, award, contract of service or otherwise.

It reveals from assessment records that the assessee deposited Rs.1,44,32,920/- of employee's contribution in provident fund on 21.11.2014 where due date was 15.11.2014. As per provision of Section 36(1) (va) of the Income Tax Act, 1961 only the amount deposited in the employees fund on or before due date is allowable for deduction. As the amount was deposited after due date, that should be disallowed. But at the time of assessment proceedings the same was not disallowed u/s36(1)(va) of the Act.

1. The assessee has debited in the profit and loss account on account of contribution to officer's club and officers' wives' association a sum of Rs.2793751/- as per tax audit report. But these expenses are not at all related to assessee's income as per income tax act and should be disallowed. But at the time of assessment proceedings the same was not disallowed.

In view of the above, the order passed by the A.O. u/s 143(3) on 29.12.2017 is erroneous and prejudicial to the interest of revenue and therefore action u/s263 of the I.T. Act, 1961 is necessary.

Your case is fixed for hearing on 19.03.2021 at 3.30 p.m. in the chamber of Pr. Commissioner of Income Tax-5, Kolkata at Aayakar Bhawan Purba, 110, SHANTIPALL, E.M. BY PASS, KOLKATA-700107, 6th Floor. Room No, 601, Kolkata -700107. You are requested to appear either in person or through your authorized representative on the scheduled date, time, and place along with your written explanation with supporting evidences, failing which the case may be decided ex-parte without making any further correspondence with you. Due to COVID-19, you may submit your written submission through official e-mail: Kolkata.pcit5@incometax.gov.in."

Assessment Year 2016-17:

"The case was selected manual selection of scrutiny assessment and assessment was completed u/s 143(3) of the I.T. Act 1961 on 29.12.2018 having income Rs. 54,13,05,310/-.

In the instant case it was noticed from the Individual Transaction Statement data that the assessee had received interest on refund u/s 244A amounting to Rs.10,08,41,680/- during the previous year relating to the A.Y. 2016-17 for the A.Y. 2009-10 and 2010-11. However, during assessment proceedings the assessee in its submission dated 19.12.2018 stated that an amount of Rs.1.47 crore

only was received as interest on Income Tax refund during the F.Y.2015-16 and the said amount was offered for taxation in the F.Y 2016-17 relating to the A.Y.2017-18.

Since, the interest on refund was received during the period from 01.04.2015 to 31.03.2016 the same was required to be added to the total income of the assessee for the A.Y.2016-17. However, the same was not considered as income either by the assessee or the same was not added back by the department in the assessment order. This resulted in underassessment of income to the tune of Rs.10,08,41,680/-.

In view of the above, the order passed by the A.O. u/s 143(3) on 29.12.2018 is erroneous and prejudicial to the interest of revenue and therefore action u/s263 of the I.T. Act, 1961 is necessary.

Your case is fixed for hearing on 05.03.2021 at 11.30 a.m. in the chamber of, Pr. Commissioner of Income Tax-5, Kolkata at Aayakar Bhawan Purba, 110, SHANTIPALLY, E.M. BY PASS, KOLKATA-700107, 6th Floor, Room No.601, Kolkata -700107. You are requested to appear either in person or through your authorized representative on the scheduled date, time, and place along with your written explanation with supporting evidences, failing which the case may be decided ex-parte without making any further correspondence with you. Due to COVID-19, you may submit your written submission through official e-mail: Kolkata.pcit5@incometax.gov.in."

4. Ld. Counsel for the assessee submitted that as far as AY 2015-16 is concerned, ld. AO has conducted detailed enquiry for each and every issue raised in the notice u/s 142(1) of the Act and complete details have been filed by the assessee. As regards the alleged disallowances referred in the show cause notice u/s 263 of the Act relating to delay in deposit of employees' contribution to PF & ESI, it is stated that the said amount has been deposited before due date of filing the return of income and this fact has been duly incorporated in the impugned order and it is judicially settled by various decisions of this Tribunal that if the assessee deposits the employees' contribution to PF & ESI before the due date of filing

return of income u/s 139(1) of the Act, the same is allowable for the year under consideration. Similarly, for contribution to officers' wives' association, these expenses have been consistently claimed by the assessee and have been allowed in the past also. He has also submitted that for FY 2012-13 to 2014-15 this Tribunal has allowed such contribution of officers' club as business expenditure and contribution to officers' wives' association as donation eligible for deduction u/s 80G of the Act.

5. As regards the issues in show cause notice for AY 2016-17 are concerned, ld. Counsel for the assessee submitted that ld. PCIT is alleging that the assessee has received interest on refund u/s 244A of the Act. However, no such refund has been received by the assessee till date and if considered, then necessary directions may be given to verify the correctness of the finding given by the ld. PCIT.

6. Per contra, ld. D/R vehemently argued supporting the order of ld. PCIT for AY 2015-16 & 2016-17.

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

8. The assessee has challenged the revisionary proceedings carried out by the ld. PCIT u/s 263 of the Act for AY 2015-16 & 2016-17 and is also challenged the finding that the order of ld. AO is erroneous and prejudicial to the interests of the Revenue.

9. Before we advert to the facts and law involved in this issue before us, let us revisit the law governing the issue before us. The

assessee has challenged in the first place, the very usurpation of jurisdiction by ld. PCIT to invoke his revisional powers enjoyed u/s 263 of the Act. Therefore, first we have to see whether the requisite jurisdiction necessary to assume revisional jurisdiction is existing in this case before the PCIT rightfully exercises his revisional power. For that, we have to examine as to whether in the first place the order of the Assessing Officer found fault by the Principal CIT is erroneous as well as prejudicial to the interest of the Revenue. For that, let us take the guidance of judicial precedence laid down by the Hon'ble Apex Court in *Malabar Industries Ltd. vs. CIT [2000] 243 ITR 83(SC)* wherein their Lordship have held that twin conditions need to be satisfied before exercising revisional jurisdiction u/s 263 of the Act by the ld. PCIT. The twin conditions are that the order of the ld. AO must be erroneous insofar as prejudicial to the interests of the Revenue. In the following circumstances, the order of the ld. AO can be held to be erroneous order, that is (i) if the ld. AO's order was passed on incorrect assumption of fact; or (ii) incorrect application of law; or (iii) Ld. AO's order is in violation of the principle of natural justice; or (iv) if the order is passed by the ld. AO without application of mind; (v) if the AO has not investigated the issue before him; [because AO has to discharge dual role of an investigator as well as that of an adjudicator] then in aforesaid any event the order passed by the ld. AO can be termed as erroneous order. Coming next to the second limb, which is required to be examined as to whether the actions of the ld. AO can be termed as prejudicial to the interests of Revenue. When this aspect is examined, one has to understand

what is prejudicial to the interests of the Revenue. The Hon'ble Supreme Court in the case of *Malabar Industries* (supra) held that this phrase i.e. "prejudicial to the interests of the revenue" has to be read in conjunction with an erroneous order passed by the ld. AO. Their Lordship held that it has to be remembered that every loss of revenue as a consequence of an order of ld. AO cannot be treated as prejudicial to the interests of the Revenue. When the ld. AO adopted one of the courses permissible in law and it has resulted in loss to the revenue, or where two views are possible and the ld. AO has taken one view with which the ld. PCIT does not agree, it cannot be treated as an erroneous order prejudicial to the interests of the Revenue "unless the view taken by the ld. AO is unsustainable in law".

10. Now, examining the facts of the case for AY 2015-16 in light of above discussion on the legality of the provision of Section 263 of the Act, we find that in the show cause notice reference has been made for two issues namely delay in deposit of employees' contribution to PF & ESI and contribution to officers' club and officers' wives' association being not examined by the ld. AO in the assessment proceedings carried out u/s 143(3) of the Act.

11. We find that as far as the issue of delay in deposit of employees' contribution to PF & ESI is concerned the facts remain uncontroverted and as stated by the ld. Counsel for the assessee at Bar that the alleged sum has been deposited before the due date of filing the return of income u/s 139(1) of the Act and in view of the ratio laid down by this Tribunal in the case of *Lumino Industries Ltd. vs. ACIT, Circle-5(1), Kolkata* in *I.T.A.*

No.365/Kol/2021 for *AY 2015-16* order dated 17.11.2021 no disallowance is called for. The relevant portions of this decision read as under:

> *"17. Have heard both the parties. We note that the Finance Bill, 2021 has brought in an amendment which disallows the employees' contribution made in PF and ESI if not made within the due date as prescribed by the respective statutes (PF and ESI Act). So after the amendment has been inserted according to Shri Miraj D Shah takes effect from 1st April, 2021 i.e. AY 2021-22 and subsequent assessment year and if the remittance of PF/ESI Employees' Contribution is not made within the time prescribed by the PF/ESI Act then the remittance cannot be allowed as a deduction which is prospective in operation. Whereas according to Ld. CIT(A), the amendment brought in is clarificatory in nature so, retrospective in operation. So we have to adjudicate this issue whether the amendment brought in by Finance Act, 2021 is prospective or retrospective in operation. We note that before this amendment has been inserted by Finance Bill, 2021, the Hon'ble Jurisdictional Calcutta High Court in the case of Shri Vijayshree Ltd. Ltd.(supra), M/s Philips Carbon Black Ltd.(supra), M/s Coal India Ltd.(supra), M/s Akzo Nobel India Ltd. (supra) has held that the payment of employees' contribution if made by an assessee before the due date of filing of return of income u/s 139(1) of the Act, is allowable as a deduction. We note that by Finance Act, 2021, the provision of Section 36(1)(va) as well as Section 43B has been amended to this extend by inserting the Explanation 2 whereby it is clarified that the provision of Section 43B shall not apply and shall be deemed never to have been applied for the purpose of determining the due date under this clause. For ready reference, we reproduce the Explanation-2 to Section 36(1)(va) as under:*
>
> > *"Section 36(1)(va)*
> >
> > *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 purpose of determining the 'due date* under this clause."*
>
> *18. We find that this amendment has been brought in the Act to provide certainty about the applicability of Section 43B in respect of belated payment of employees' contribution. In order to test whether the amendment brought in later is retrospective or not one has to apply the test as laid by the Hon'ble Supreme Court in the case of M/s Snowtex Investment Ltd. (supra) wherein the Hon'ble Supreme court took note of the law laid down on this issue by the Constitution Bench in M/s Vatika Township Ltd. and held that the intent of the*

Parliament/legislature need to be looked into for ascertaining whether the amendment should be retrospective or not. In Vatika Township Ltd. (supra) the Hon'ble Supreme Court held that the notes on clauses appended to the Finance Bill will throw light as to the legislative intent; because it has to be borne in mind that Parliament/legislature is aware of three concepts before an amendment is brought in, which can be discerned from reading of the "Notes on Clauses" to the Bill which are (i) prospective amendment with effect from a fixed date; (ii) retrospective amendment with effect from a fixed anterior date; and (iii) clarificatory amendments which are retrospective in nature. So when we adjudicate whether the view of Ld CIT(A) that the explanation 2 brought in by Finance Act, 2021 is retrospective, let us look at the "Notes on Clauses and the relevant clauses 8 & 9 of the Finance Bill, 2021 (supra) pertaining to the issue in hand which in clear and unambiguous terms spells out the intention of Parliament that the amendment shall take effect from 1st April, 2021 and therefore will accordingly apply to Assessment Year 2021-22 and subsequent years. So since the legislative intent is clear, the amendment brought in by Finance Act, 2021 on this issue as discussed is prospective and Ld. CIT(A) erred in holding otherwise. So till AY 2021-22, the Jurisdictional High Court's view in favor of assessee will hold good and is binding on us. As discussed the decision of the Hon'ble Delhi High Court in Bharat Hotels Ltd. (supra) which was in favor of revenue has not considered the decision of the Co-ordinate Division Bench decision in M/s Aimil Ltd. (supra) which is in favour of assessee. So we note that later decision of the Delhi/Hyderabad Tribunal have followed the decision favouring assessee in the light of the Hon'ble Supreme Court decision in M/s Vegetable Products (supra). In the light of the aforesaid decision and relying on the ratio of the Hon'ble Supreme Court in the case of Vatika Township Pvt. Ltd. (supra) and M/s Snowtex Investment Ltd. (supra) and also taking note of the binding decision of the Hon'ble Jurisdictional Calcutta High Court on this issue before us in Shri Vijayshree Ltd. Ltd.(supra), M/s Philips Carbon Black Ltd.(supra), M/s Coal India Ltd.(supra), M/s Akzo Nobel India Ltd. (supra), we set aside the impugned order of Ld CIT(A) and direct the AO to allow the claim of deduction in respect of employees contribution shares towards ESI, PF, by the assessee before the due date of filing of return u/s 139(1) of the Act. Therefore the appeal of assessee succeeds and so, it is allowed in favor of assessee."

12. Since the case of the assessee pertains to AY 2015-16 and the amendment brought in by Finance Act is prospective in nature effective from 01.04.2022, no disallowance is called for and therefore, we find no reason for setting aside this issue to the ld.

AO for afresh examination and to this extent the finding of ld. PCIT is reversed.

13. As regards the second issue for AY 2015-16 relating to contribution to officers' club and officers' wives' association at Rs. 27,93,751/-, we find that similar disallowances were made by the then AOs for AY 2014-15 and the issue travelled up to this Tribunal vide order dated 21.02.20220 in *ITA No. 453/Kol/2018* and this Tribunal on observing that the assessee Port Trust has been contributing such contribution for the welfare of the employees for last four decades and has been consistently allowed by the ld. AO in the earlier assessment years and therefore, based on the principle of consistency and placing reliance on the judgment of the Hon'ble Allahabad High Court in the case of *Commissioner of Income-tax vs Radhaswami Satsang (No. 2)* reported in *[1993] 201 ITR 493 (Allahabad)* the claim of the assessee was allowed. Since this issue stands already settled and is decided in favour of the assessee, we find no reason restoring this issue to the file of the ld. AO as the order of the ld. AO cannot be treated as erroneous and prejudicial to the interests of the Revenue on this issue. Thus, the finding of the ld. PCIT is reversed. We, therefore, quash the impugned revisionary proceedings u/s 263 of the Act and restore the assessment order dated 29.12.2017 framed u/s 143(3) of the Act.

14. In the result, the appeal of the assessee for AY 2015-16 is allowed.

15. Now we take up ITA No. 170/Kol/2021 for AY 2016-17. The only issue raised by ld. PCIT is that ld. AO has not examined the fact that the assessee Trust has received the refund of interest at Rs. 10,08,41,680/- u/s 244A of the Act which has not been offered to tax by the assessee in the return of income. Before us ld. Counsel for the assessee has stated that though the refund of interest of Rs. 10,08,41,680/- has been generated but the assessee has not received any such refund u/s 244A of the Act till date. Once such interest refund is received, the assessee agrees to offer it to tax. Even on perusal of the submissions made by the assessee before ld. PCIT, we find that certain refunds were received during the year for AY 2009-10 & AY 2010-11 which included interest of Rs. 1.28 Cr and 0.19 Cr which the assessee has already offered to tax in AY 2017-18 as the intimation was received on a later date. As far as the issue of the interest refund amounting to Rs. 10,08,41,680/- u/s 244A of the Act claimed by the ld. PCIT to have been given to the assessee during the year, the details of the said amount is as follows:

Sr.No.	Assessment Year	Refund Amount	Interest Amount	Payment Date
1	2010	13740150	12503047	11-Apr-15
2	2009	50870250	51347106	11-Apr-15
3	2010	269373240	36991527	19-Aug-15
Total			10,08,41,680	

16. The above information was obtained by the Revenue Audit party from ITS data. Ld. PCIT has observed that the above said interest amount should have been offered to income by the

assessee and since the ld. AO has not examined this aspect, the same deserves to be restored to ld. AO as the order of the ld. AO is erroneous and prejudicial to the interests of the Revenue. However, on the other hand, a claim of the assessee through the ld. Counsel for the assessee before us is that no such amount has been received by the assessee Trust till date. Copies of bank statement were filed before the ld. PCIT and claimed that no such amount has been received. Ld. PCIT has not made any effort to examine the aforesaid claim made by the assessee that no such refund has been received in its bank account by conducting necessary enquiry but still since the ITS data is providing some details showing that the assessee has been paid Rs. 10,08,41,680/- as interest u/s 244A of the Act during the FY 2015-16 (AY 2016-17), the matter needs to be examined in detail. We, therefore, confirm the action taken by the ld. PCIT invoking the provision u/s 263 of the Act directing the ld. AO for setting aside the assessment order passed u/s 143(3) of the Act dated 28.09.2018 only to the extent of verifying that whether the assessee has received any such refund of interest u/s 244A of the Act at Rs. 10,08,41,680/- in its bank accounts. We therefore, under the given facts and circumstances of the case and since ld. PCIT has specifically pointed out the ITS data about the interest refund u/s 244A of the Act given to the assessee during FY 2015-16, uphold the order of the ld. PCIT u/s 263 of the Act. Thus, appeal of the assessee for AY 2016-17 is dismissed.

17. In the result, the assessee's appeal for AY 2015-16 is allowed and for AY 2016-17 is dismissed.

Kolkata, the 6th June, 2022.

Sd/-	*Sd/-*
[Rajpal Yadav]	[Manish Borad]
Vice President	**Accountant Member**

Dated: 06.06.2022

Bidhan (P.S.)

Copy of the order forwarded to:

1. ***Syma Prasad Mookerjee Port Trust, 15, Strand Road, B.B.D. Bag, Kolkata-700 001.***
2. ***PCIT-5, Kolkata.***
3. CIT(A)-
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata