

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'बी' अहमदाबाद
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD

BEFORE SHRI P.M. JAGTAP, VICE-PRESIDENT
AND MS. MADHUMITA ROY, JUDICIAL MEMBER

ITA Nos. 192 & 193/Ahd/2020
Assessment Year : 2015-16 & 2016-17

Assistant Commissioner of Income-tax, Circle-1, Bhavnagar	Vs	M/s. Jiya Eco Products Ltd., G-6/7, Raturaj Complex, Opp. AV School Ground, Crescent Road, Bhavnagar PAN : AACCCJ 7441 B
---	----	--

ITA No. 263/Ahd/2020
Assessment Year : 2015-16

Assistant Commissioner of Income-tax, Circle-1, Bhavnagar	Vs	M/s. Jiya Eco Products Ltd., G-6/7, Raturaj Complex, Opp. AV School Ground, Crescent Road, Bhavnagar PAN : AACCCJ 7441 B
---	----	--

अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Revenue by :		Shri Abhimanyu Singh Yadav, Sr. DR
Assessee by :		None

सुनवाई की तारीख/Date of Hearing : 08/06/2022
घोषणा की तारीख /Date of Pronouncement: 15/06/2022

आदेश/O R D E R

PER P.M. JAGTAP, VICE-PRESIDENT :

Out of these three appeals preferred by the Revenue, two appeals being ITA Nos. 192 & 193/Ahd/2020 are the appeals filed against two separate orders passed by the learned Commissioner of Income-Tax (Appeals)-6, Ahmedabad ("CIT(A)" in short), both dated 27.12.2019, for Assessment Years 2015-16 and 2016-17 in the quantum proceedings while the third appeal being ITA No.263/Ahd/2020 is the appeal filed against the order of learned Commissioner of Income-Tax (Appeals)-6, Ahmedabad dated 16.01.2020 whereby he cancelled the penalty of Rs.67,58,458/- imposed by the Assessing Officer under Section 271(1)(c) of the Income-tax

Act, 1961 ("the Act" in short). Since the two appeals filed by the Revenue in quantum proceedings involve a common issue while the third appeal relating to penalty under Section 271(1)(c) involves a consequential issue, the same have been heard together and are being disposed of by a single consolidated order for the sake of convenience.

2. The solitary common issue involved in both the appeals of the Revenue filed in quantum proceedings being ITA Nos. 192 & 193/Ahd/2020 relates to the deletion by the learned CIT(A) of the addition made by the Assessing Officer on account of disallowance of assessee's claim for deduction under Section 80JJA of the Act.

3. The assessee, in the present case, is a company which is engaged in the business of manufacturing fuel Briquette ES and Pallets from bio-degradable waste. The returns of income for both the years under consideration, i.e. AYs 2015-16 and 2016-17, were filed by the assessee on 30.09.2015 and 15.10.2016 respectively declaring income at Rs. Nil after claiming deduction under Section 80JJA of the Act of Rs.2,07,86,523/- and Rs.2,46,75,268/-. Both the returns were selected for limited scrutiny under CASS and during the course of assessment proceedings, the claim of the assessee for deduction under Section 80JJA *inter alia* was examined by the Assessing Officer. On such examination, he found on verification of relevant details that the purchases of bio-degradable waste were made by the assessee from collection centres through agents. According to the Assessing Officer, for the purpose of claiming deduction under Section 80JJA of the Act, business of collecting of bio-degradable waste should have been done by the assessee as part of his business activities and if such activity was done by job work customers/agents, the assessee was not entitled for the said deduction as the primary condition for availing the benefits of Section 80JJA had not been satisfied. When the assessee-

company was called upon by the Assessing Officer to offer its explanation in the matter, the following explanation *inter alia* was filed by the assessee in writing:-

"Section 80 JJA of the Act reads as under:

"80JJA. Where the gross total income of an assessee includes any profits and gains derived from the business of collecting and processing or treating of bio-degradable waste for generating power (or producing bio fertilizers, bio pesticides or other biological agents or for producing bio-gas or making pellets or briquettes for fuel or organic manure, there shall be allowed, in computing the total income of the assessee, (a deduction of an amount equal to the whole of such profits and gains for a period of five consecutive assessment years beginning with the assessment year relevant to the previous year in which such business commences)."

The word "collecting" means to gather; to fetch. It is a neutral word and does not mean collection for consideration or collection without consideration. It is an admitted/undisputed position that the assessee has collected bio-degradable after having made payment for the same not to farmers but the collection agents who conduct the activity on the assessee's behalf. Therefore, the aforesaid requirement of collecting as provided under Section 80JJA of the Act is satisfied. It is an undisputed finding of fact that the collected bio-degradable has been used by the respondent-assesses to make briquettes and pellets for fuel as that indeed is the business of the respondent-assessee.

A plain from a reading of section 80JJA, it is evident that the assessee's gross total income should include any profits and gains derived from the business of collecting and processing or treating of bio-degradable waste. Such profits and gains must have been derived from the said business. The business must consist of twin activities of the (i) business of collecting of bio-degradable waste and (ii) business of processing or treating of bio-degradable waste. The purpose of the said business activities is ultimately for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing bio-gas or making pellets or briquettes for fuel or organic manure. Section 80JJA does not bar the person for the benefits of said section as long as they comply with the other conditions of the section. It is not that the persons engaged in the business from the point of collection of bio-degradable waste alone are entitled. In continuation, it is not fair to restrict the collection from farmers only, when the Circular No. 772 refers to 'local bodies' which include the Panchayats as well. The Panchayats refer to the villages or rural areas where the sugar industries are essentially located. There are planners for every nook and corner of the country. Therefore, the

problem is common both for municipalities and the other areas of the country."

4. The above explanation offered by the assessee was not found acceptable by the Assessing Officer for the following reasons given in paragraph nos. 3.5 and 3.6 of his assessment order :-

"3.5 It will be readily appreciated that the section 80JJA refers to twin conditions of 'business of collecting and processing or treating....". Business of collecting and the business of processing or treating are qualified by 'and' and not 'or'. Therefore, the business of collecting should be done by assessee as part of his business activities. The benefits of section 80JJA are conferred on the assessee only if the twin conditions are satisfied. In this respect it is vital to comprehend the collection process of waste by the assessee. The assessee has submitted the process details along with letter dated 21.11.2017 which are as follows:-

- a. Agricultural waste, Solid waste from farm or House in various villages is collected by Agents.*
- b. The waste is segregated and wet waste is dried and packed for collection centres manned by Agents/ job workers.*
- c. The dry waste is then transported to the Factory premises from collection centers for manufacturing fuel briquettes and pellets.*

In view of the above collection and manufacturing process it is evident that the assessee is only involved in manufacturing process. The collection process is carries out by the Agents. It is categorically mentioned in letter dated 21.11.2017 that the arrangements with various panchayats and local bodies have been done by the assessee to manage the collection of the bio-degradable waste which is ultimately collected by the agents from the farmers.

3.6 The agents also process and dry the waste so that the assessee only has to carry out manufacturing process. This fact is acknowledged by the in his reply dated 21.11.2017, stating that " It is an admitted/undisputed position that the assessee has collected bio-degradable after having made payment for the same not to farmers but the collection agents who conduct the activity on the assessee's behalf. Thus the assessee does not dispute the fact that collection part is carried out by agents, on behalf of the assessee which includes drying and packing of wet waste. It is of importance to note that on reading the provisions of section 80JJA it clearly comes out that business of collecting and the business of processing or treating are qualified by 'and' and not (or'. Therefore, the business of collecting should be done by assessee

as part of his business activities. The benefits of section 80JJA are conferred on the assessee only if the twin conditions are satisfied."

5. For the reasons given above, the Assessing Officer held that the assessee-company having done the activity of collecting, segregating, drying, packing, etc. of the bio-degradable waste through agents was not eligible for deduction under Section 80JJA of the Act. He accordingly disallowed the deduction claimed by the assessee under Section 80JJA of the Act for AYs 2015-16 and 2016-17 vide assessment orders dated 27.11.2017 and 26.12.2018 respectively passed under Section 143(3) of the Act.

6. Against the orders passed by the Assessing Officer under Section 143(3) of the Act for both the years under consideration i.e. AYs 2015-16 and 2016-17, appeals were preferred by the assessee before the learned CIT(A) and after considering the submissions made by the assessee as well as the material available on record, the learned CIT(A) deleted the additions made by the Assessing Officer by way of disallowance of assessee's claim for deduction under Section 80JJA of the Act for both the years under consideration for the following reasons given in his impugned orders:-

"5.2 I have carefully considered the facts of the case, assessment order, submission made by the appellant. The AO noted that the assessee was engaged in the business of manufacturing of fuel, briquettes and pellets from bio-degradable waste. The AO further noted that the benefit of Section 80JJA is allowable only if the assessee satisfied twin conditions i.e. the assessee in business of collecting and processing and treating bio-degradable waste. The AO also noted that the assessee was not involved in the business of collection of bio-degradable waste as the assessee was collecting the bio-degradable waste through agents and held that the assessee was only involved in the manufacturing process and was collecting bio-degradable waste through agents therefore, not eligible for deduction u/s 80JJA.

5.2.1 The appellant submitted that it is a listed company and undisputedly engaged in the business of collecting of bio degradable waste and manufacturing of pellets and briquettes from bio-degradable waste and contended that as per the provision of the IT Act there is no bar in buying the

bio-degradable waste from the agent or market. The appellant contended that the intention of the legislature of introducing section 80JJA of the IT Act should be kept in mind while deciding the issue. The appellant also relied on the Circular No. 772 dated 23.12.1998 issued by the CBDT.

5.2.2 The appellant also contended that the A.O has misquoted some other order in the Hon'ble Bombay High Court decision in the case of Padma S. Bora and submitted that the two specific part in the Assessment order at page 9 are in fact copied from the ITAT Pune order in the case of Padma S, Bora. The contention of the appellant is found tenable as it is verified from the ITAT Order in the case of Padma S. Bora (133 TTJ 108) that that the AO has reproduced para 25 and 26 of the above order as part of High Court order in the case of Padma S. Bora (29 taxmann.com 230), Thus the AO's entire premises and basis of disallowing the deduction u/s 80JJA does not survive. In view of the above factual discrepancy the AO is directed to be more careful in mentioning or reproducing the facts in future.

5.2.3 The Appellant relied on the decision of ITAT Pune Bench in the case of Padma S. Bora 133 TTJ 108 which was upheld by the Hon'ble Bombay High Court reported in 29 taxmann.com 230. It is noted that in the case of Padma S. Bora two issues were raised before the ITAT. On first issue the ITAT held that the deduction is allowable even if the waste is collected or bought from the agent and on other issue where the manufacturing process was done through job work, the ITAT held that deduction is not allowable. The case of the appellant falls in to first category but the AO wrongly quoted the decision given on the other issue. For the sake of clarity the decision in the case of Padma S. Bora by the ITAT Pune and Bomabay High Court are reproduced below. In the above case the ITAT Pune bench has held as under-

11. Thus, there are two categories of receipts i.e., (i) receipts of the assessee relatable to the collection of degradable waste and (ii) the job works receipts refutable to the collection of degradable waste relatable to the others. At the end of the first appellate proceedings, the assessee is found entitled to the benefits of deduction under s. 80JJA in respect of the receipts at (i) above and not in respect of the job works receipts mentioned at (ii) above. Aggrieved with the CIT(A)'s decision in respect of receipts at category (i) above, Revenue is before us. Aggrieved with the confirmation/denial of deduction in respect of job works receipts at (ii) above, the assessee filed the cross-objections for both years i.e., asst. yrs. 2003-04 and 2004-05.

12. We shall now undertake appeal-wise adjudication in the following paras. Revenue's appeal for the asst. yr. 2003-04 is made use of as a lead order as the order of the AO is more speaking one.

ITA No. 1076/Pn/2007 – Asst. yr, 2003-04 – Revenue's appeal

13. *The grounds raised by the Revenue are reproduced as under:*

"1. On the facts and in the circumstances of the case, the learned CIT(A) erred in allowing the deduction under s. 80JJA in respect of business of making fuel briquettes from bagasse."

16. *We have heard both the parties and perused the orders of the Revenue as well as the paper book filed before us. Before going to adjudicate the appeals on hand, we find it necessary to analyze the relevant provisions in this regard. To start with, we proceed to analyse the provisions of s. 80JJA and section reads as follows :*

"80JJA. Where the gross total income of an assessee includes any profits and gains derived from the business of collecting and processing or treating of bio-degradable waste for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing bio-gas or making pellets or briquettes for fuel or organic manure, there shall be allowed, in computing the total income of the assessee, a deduction of an amount equal to the whole of such profits and gains for a period of five consecutive assessment years beginning with the assessment year relevant to the previous year in which such business commences."

17. *From the above it is evident that the assessee's gross total income should include any profits and gains derived from the business of collecting and processing or treating of bio-degradable waste. Such profits and gains must have been derived from the said business. The business must consist of twin activities of the (i) business of collecting of bio-degradable waste and (ii) business of processing or treating of biodegradable waste. The purpose of the said business activities is ultimately for generating power or producing bio-fertilizers, bio-pesticides or other biological agents or for producing bio-gas or making pellets or briquettes for fuel or organic manure. The expression 'bio-degradable waste' is not defined in the Act and the Act is silent on if the 'waste' in question must be the (a) municipal waste, (b) available free of cost and (c) only from the locations within the municipal limits as held by the AO.*

18. *Next, we take up the examination of the contents of Circular No. 772, dt. 23rd Dec, 1998 explaining the provisions of s. 80JJA and the relevant parts read as follows :*

"80JJA Deduction in respect of profits and gains from business of collecting and processing of bio degradable waste.

Increasing population and urbanization pose challenges for planners. Waste management has been an area of serious concern, which so far has been primarily the responsibility of local bodies. Waste is now being thought not as a useless resource but a resalable and reusable one given the proper framework the waste can be utilized for generating energy and useful resources by way of composting, vermin compost and anaerobic digestion. The potential for power generation is also tremendous....."

19. From the plain reading of the above section with the help of the CBDTs Circular No. 772, we find that the said section is created for attending to the problems of the planners of the local bodies in the general environment of the 'increasing population and urbanization'. While the urbanization refers to change of rural areas in the towns and cities, the population problem is uniform in all parts of the country. Further, the 'local bodies' refer to Panchayats as referred to in cl. (d) of Art. 243 of the Constitution, municipalities as referred to in cl. (e) of Art. 243P of the Constitution, cantonment boards as defined in s. 3 of the Cantonments Act, 1924 etc. As such the expression 'local authorities' is defined in the Act for the limited purpose of said clause vide Explanation to s. 10(20) of the Act. The said Explanation does not imply the expression 'waste' the one which is freely available. In fact, it explains that the waste is substrate or raw material for many other useful activities, when recycled. We have also considered the source material relied upon by the assessee's counsel and find that the bagasse is a waste for the persons of sugar industry and it is undoubtedly an organic and bio-degradable product.

20. We have so far considered the relevant provisions and the scope of s. 80JJA of the Act. We shall now discuss the objections of the Revenue for granting the deduction in this case. Essentially, the Revenue's objections in granting, the benefits of s. 80JJA to the assessee are as follows : (a) the persons engaged in purchase of bio-degradable waste in addition to collection and processing or treatment of bio-degradable waste are outside the scope, (b) bagasse is not a waste, (c) waste must be collected from the municipal limits only, (d) waste must be available free of cost,; (e) the processing activity reported by the assessee does not constitute the processing or treatment etc.

21. From the above scope of the provisions and the objections of the Revenue, we need to address to the said objections in the same order. Sec. 80JJA does not bar the person for the benefits of said section as long as they comply with the other conditions of the section. It is not that persons engaged in the business from the point of collection of bio-degradable waste alone are entitled. Therefore, we dismiss such an interpretation of the AG considering the fact that said provisions are aimed at solving the problems of the planners of local bodies in the areas of population and urbanization. In the instant case, undisputedly, the assessee did collect the said waste and complied with the twin conditions discussed above. In continuation, it is not fair to restrict the location of municipal limits only, when the Circular No. 772 refers to 'local bodies' which include the Panchayats as well. The Panchayats refer to the villages or rural areas where the sugar industries are essentially located. There are planners for every nook and corner of the country. Therefore, the problem is common both for municipalities and the other areas of the country. Regarding the definition of waste, we find that there is nothing like waste in the universe and everything has a use and that is how system is created or evolved on this planet-earth and expression 'waste' has to be understood depending on the person owning such waste as such the expression is generic in its use. In any case, the Government terms the bagasse generated from the sugar industry as a waste. Regarding the cost to the waste, it again depends on the demand and supply and cost is commanded by the nuisance value attached to such waste. Therefore, there are no provisions in the statute that the waste must be collected only when the same is available free of cost. So long as the assessee fulfils the twin conditions of collecting and processing the biodegradable waste, he is entitled to these beneficial provisions of s.80JJA of the Act. Regarding the objection relating to the end-product after processing is one and the same as the waste collected, we do not agree with said objection as there is great amount of change in terms of caloric value of the briquettes before and after the said processing or treatment. As such, the requirement of the 'treatment' is met once a particular substrate i.e., bagasse is subject to certain procedures i.e., washing or cleaning or addition of chemicals etc., whereas in the instant case the bagasse is subjected to various stages as described in the opening paras of this order.

22. Considering the above, we are of the opinion that the assessee is entitled to benefits of s. 80JJA in respect of the profits and gains derived from the business of collecting and processing or treating of the bio-degradable waste. Therefore, the order of the CIT(A) does not call for interference in this regard for the reasons mentioned above too. Accordingly, grounds raised by Revenue in this regard are dismissed.

23. In the result appeal of the Revenue is dismissed."

5.2.4 The Revenue filed appeal in the High Court against the above decision on first issue, which was dismissed by the Hon'ble Bombay high court 29 taxmann.com 230 (Bombay) and held as under:-

"2. Being aggrieved by the order dated 9/2/2010 of the Tribunal the respondent has re-framed the following questions of law for the consideration by this court:

(a) Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in allowing deduction u/s.80JJA of the Income Tax Act on the profits derived from the business of manufacturing fuel briquettes from bagasse?

(b) Whether on the facts and in the circumstances of the case and in law, the Tribunal was correct in not appreciating that bagasse is not a waste but is a by product of sugar industry and is a basic raw material for many industrial products apart from being used as fuel by the sugar industry to run boilers?

.....

7. We have considered the submissions. We find that on examination of the evidence both Commissioner of Income Tax (appeals) as well as Tribunal have reached a finding of fact that bagasse is a biodegradable waste used for making briquettes for fuel by the respondent assessee. This finding of fact was based on evidence led before the authorities by the respondent-assessee. We find that bagasse is a waste of the sugar factory. This waste is a biodegradable waste and the same is collected on consideration by the respondent assessee from the factory. There could be no universal definition of the word "waste". The term waste has to be understood contextually i.e. place where it arises and the manner in which it arises during the processing of some article. The fact that sugar industry also regards Bagasse as waste is evident from Circular dated 4/2/2006 issued by the Sugar Commissioner, Maharashtra State, Pune. Besides the ITC classification of the Exim policy also classifies bagasse as a waste of . sugar industry under Chapter 23 Heading 23.20 thereof. Further, the Central Excise Tariff Act 1385 also regards bagasse as waste of sugar manufacture and is classified under Chapter 23 heading 23.01 of the Central Excise Tariff Act, 1985. We do not agree with the submissions of the appellant's Counsel that collection would mean collecting free of charge and not by purchasing the same. The word "collecting" means to gather; to fetch. It is a neutral word and does not mean collection for consideration or collection without consideration. It is an

admitted/undisputed position that the respondent assessee has collected bagasse from sugar factories after having made payment for the same. Therefore, the aforesaid requirement of collecting as provided under Section 80JJA of the Act is satisfied, it is a undisputed finding of fact that the collected bagasse has been used by the respondent-assessee to make briquettes for fuel as that indeed is the business of the respondent-assessee. The reliance upon the circular No. 772 dated 23/12/1998 by the appellant is misplaced- The aforesaid Circular does not restrict its benefits only to local bodies. In any event the circular cannot override the clear words of Section 80JJA of the Act which provides deduction in respect of profits and gains derived from the business of collecting and processing/treating of bio-degradable waste i.e. bagasse into briquettes for fuel. In these circumstances, we find no fault with the order of the Tribunal both on facts as well as in law.

8. In view of the above, no substantial question of law arises for consideration by this court. Therefore the appeal is dismissed, with no order as to costs."

5.2.5 In view of the above, it is crystal clear that the decision of Hon'ble Bombay High Court and ITAT Pune are squarely applicable in the case of the appellant therefore, it is held that the assessee is entitled to benefits of s. 80JJA in respect of the profits and gains derived from the business of collecting and processing or treating of the bio-degradable waste and accordingly disallowance made by the AO u/s 803JA is deleted."

7. Aggrieved by the orders of the learned CIT(A) deleting the addition made by the Assessing Officer by way of disallowance of assessee's claim for deduction under Section 80JJA of the Act for both the years under consideration, the Revenue is in appeal before the Tribunal.

8. At the time of hearing fixed before the Tribunal, none has appeared on behalf of the assessee; even the notice sent to the assessee by Registered Post has come back undelivered with the remarks "Left". These appeals of the Revenue are, therefore, being disposed of *ex-parte* qua the respondent-assessee after hearing the arguments of learned DR and perusing the relevant material available on record. It is observed that a similar issue was involved in the case of Padma S. Bora (supra) relied upon by the learned CIT(A) in his impugned orders to give relief to the assessee and the

Coordinate Bench of this Tribunal at Pune decided the same in favour of the assessee holding that it is not that the persons engaged in the business from the point of collection of bio-degradable waste alone are entitled for deduction under Section 80JJA of the Act. It was held that Section 80JJA of the Act does not bar the person for the benefits of said section as long as he complies with the other conditions of the section. As further specifically pointed out by the learned CIT(A) in his impugned order, the decision of the Pune Bench of this Tribunal in the case of Padma S. Bora (supra) was challenged by the Revenue in an appeal filed before the Hon'ble Bombay High Court and the same was dismissed by the Hon'ble Bombay High Court holding that there was no fault in the order of the Tribunal both on facts as well as in law. The solitary common issue involved in these appeals of the Revenue is thus squarely covered in favour of the assessee by the decision of Pune Bench of this Tribunal in the case of Padma S. Bora (supra) as approved by the Hon'ble Bombay High Court and although the learned DR at the time of hearing before the Tribunal has strongly relied on the order of the Assessing Officer, he has not been able to cite any case law which is in favour of the Revenue on this issue. We, therefore, respectfully follow the decision of Pune Bench of this Tribunal in the case of Padma S. Bora (supra) as approved by the Hon'ble Bombay High Court and uphold the impugned orders of the learned CIT(A) deleting the addition made by the Assessing Officer by way of disallowance of assessee's claim for deduction under Section 80JJA of the Act for both the years under consideration.

9. As regards the remaining appeal of the Revenue being ITA No.263/Ahd/2020, it is observed that the penalty imposed by the Assessing Officer under Section 271(1)(c) of the Act in respect of addition made by way of disallowance of assessee's claim for deduction under Section 80JJA

was cancelled by the learned CIT(A) as a result of the appellate order passed by him in the quantum proceedings deleting the disallowance made by the Assessing Officer on account of assessee's claim for deduction under Section 80JJA of the Act. Since the said order of learned CIT(A) passed in the quantum proceedings giving relief to the assessee on the issue of deduction under Section 80JJA has been upheld by us dismissing the appeal of the Revenue in the foregoing portion of this order, the very basis of the levy of penalty under Section 271(1)(c) of the Act no more survives and the same is liable to be cancelled as rightly held by the learned CIT(A). We, therefore, uphold the impugned order of the learned CIT(A) cancelling the penalty imposed by the Assessing Officer under Section 271(1)(c) of the Act for AY 2015-16 and dismiss the appeal of the Revenue.

10. In the result, all the three appeals of the Revenue are dismissed.

Order pronounced in the open Court on 15th June, 2022 at Ahmedabad.

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad, Dated 15/06/2022

z

Sd/-

(P.M. JAGTAP)
VICE-PRESIDENT

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधिआयकर अपीलीय अधिकरण ,/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण
ITAT, Ahmedabad