आयकर अपीलीय अधिकरण, हैदराबाद पीठ

IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad SMC Bench, Hyderabad

Before Shri R. K. PANDA, ACCOUNTANT MEMBER

ITA Nos.98 to 101/Hyd/2022		
Assessment Years: 2012-13 to 2016-17		
The Fateh Maidan Club Hyderabad PAN:AAFAT7563F	Vs.	Dy. C.I.T. Circle 5(1) Hyderabad
(Appellant)		(Respondent)
Assessee by:	Sri S. Rama Rao, Advocate	
Revenue by:	Sri Waseem Ur Rehman,DR	
Date of hearing:	14/06/2022	
Date of pronouncement:	30/06/2022	

ORDER

The above batch of 4 appeals filed by the assessee are directed against the separate orders dated 31.01.2022 passed by the learned CIT (A)-12, Hyderabad, dated 31/01/2022 relating to the A.Ys 2012-13 to 2016-17 respectively. Since identical grounds have been raised by the assessee in all these 4 appeals, therefore, these were heard together and are being disposed of by this common order for the sake of convenience.

ITA No.98/Hyd/2022 – A.Y 2012-13

2. Facts of the case, in brief, are that the assessee - AOP is engaged in running of a club in the name and style of Fateh Maidan Club in Hyderabad which provides services to its members for recreational purposes. The assessee has not filed its return of income for the A.Y 2012-13. Subsequently, after recording reasons for reopening as per provisions of section 147, the Assessing Officer issued a notice u/s 148 was issued to the

assessee on 11.3.2019. There was no response to the notice u/s 148. Subsequently, a notice u/s 142(1) was issued on 22.11.2019.

3. The Assessing Officer on verification of the annual reports of the club during the assessment proceedings for the A.Ys 2011-12 and 2013-14 found that the assessee was in receipt of interest income from Banks of Rs.48,14,979/- during the financial year 2011-12. As such, a show cause notice was issued to the assessee on 5.12.2019 proposing to treat the interest receipt as the total income for the A.Y 2012-13 and tax accordingly as the same is not received from its members. The case was posted for hearing on 12.12.2019. There was no response from the side of the assessee to the show cause notice. Under these circumstances, since the assessee did not comply with the notices issued and as the assessment was getting time barred, the Assessing Officer completed the assessment ex-parte u/s 144 and added Rs.48,14,979/- as addition towards interest received from the Banks.

4. In appeal, the learned CIT (A) upheld the action of the Assessing Officer by observing as under:

> *"5.3 I have carefully considered the submissions of the appellant, the order of the Assessing Officer and the evidence filed by the appellant's AR. Briefly, the facts are the assessee is a registered society running a club for recreational purposes of its members. The AD in the assessment order observed that the assessee has received interest income on fixed deposits from banks to the extent of Rs. 48,14,979/-. The AD brought the same to tax by relying on the ratio of the Hon'ble Supreme Court in the case of M/s. Bangalore Club vs. Commissioner of Income Tax & Anr. 350 ITR 509 SC (2013) and held that the same is not covered by the principle of mutuality. The appellant is aggrieved and is in appeal.*

5.3.1 During the course of appellate proceedings, the AR filed written submissions and relied on various case laws and also the decision of the learned CIT(A)4, Hyderabad in the appellant's own case for A.V. 2013-14. In the said year, the learned CIT(A)-4 has held the issue in favour of the appellant by relying on the decision of the jurisdictional High Court in the case of CIT Vs. Secunderabad Club 150 ITR 401 (AP)(1975) and allowed the assessee's appeal.

5.3.2 1 have considered the submission of the appellant. It is not in dispute that the appellant has received interest income of Rs. 48,14,979/- on fixed deposits kept with various Banks. The issue now to be adjudicated is whether the interest income earned on fixed deposits is covered by the principle of mutuality or not? The Hon'ble Supreme Court in the case of M/s. Bangalore Club Vs. CIT (cited supra) held that the interest earned on fixed deposits that were kept with Banks which were corporate members of the club is not covered by the principle of mutuality. The Hon'ble Supreme Court observed that once the surplus was deposited with a third party i.e. a bank, the complete identity between the contributor and participator was broken and the principle of 'privity of mutuality' was ruptured. It was also held that the surplus fund was not used in furtherance of its objects but were taken out and deposited with a bank to earn interest income which is an independent commercial contract and the interest earned thereon cannot be exempt from tax under the principles of mutuality. Unlike in the case of Bangalore Club, in the case of the assessee, the banks were not corporate members of the club. They were independent third parties. It is of no consequence whether the bye laws permit the assessee to deposits its surplus with the banks or the interest income thus earned was utilized for its objects. The fact that the income was earned from a third party violates the cardinal principle of mutuality that is 'no man can profit from himself. Since the interest was earned from third party banks, the decision of the Hon'ble Supreme Court in Bangalore Club (cited supra) is directly applicable to the facts of the present case. Further, the Andhra Pradesh High Court in CIT Vs Secunderabad Club Picket [340 ITR 121] [2012] in a detailed order after considering a host of judicial decisions including CIT vs Cawnpore Club Ltd {2004] 140 Taxmann 378 (SC), CIT vs Bankipur Club ltd. [1997] [92 taxmann 278] [Se] held that the interest earned on fixed deposits is taxable and is not covered by the principle of mutuality. It was held therein that the principle of mutuality ended the moment the club deposited the surplus with a bank with the sole aim of earning interest from deposits. While coming to this conclusion, the Hon'ble AP High Court has dissented from the ratio of CIT Vs Delhi Gymkhana Cub Ltd. [2011) {339 ITR 525] which was relied upon by the AR. Also, the Hon'ble Karnataka High Court in a latest decision in

Brigada Plaza Unit Owners Association Vs. ITO, Ward 5(2)(3L Bangalore [129 taxmann.com 51] [25-2-2021] has categorically held that the doctrine of mutuality is certainly not applicable to interest earned on fixed deposit. Therefore, respectfully following the decision of the Hon'ble Supreme Court in Bangalore Club and other decisions of the High Courts discussed above, it is held that the interest on fixed deposits is a taxable income and is not covered by the principles of mutuality.

5.3.3 The ld. CIT(A)-4, Hyderabad, in his order dated 31.07.2019 in appellant's own case for AY 2013-14 has adjudicated the issue in favour of the appellant. I had perused the order. The ld. CIT(A)-4, Hyderabad has relied on the ratio of the Jurisdictional AP High Court in CIT vs. Secunderabad Club (l501TR 401) [1975], while allowing the appeal. 1 had perused this ratio. In this case, the Hon'ble High Court held that the entrance and subscription fees received from permanent members or from non-permanent members went to a common fund of the club used for mutual benefit of its members and hence are covered by the principle of mutuality. Evidently, this ratio has no applicability on taxability of interest on fixed deposits. Hence, I respectfully disagree with the decision of the ld. CIT{A)-4, Hyderabad.

5.3.4 In view of the above discussion, it is held that the interest earned on fixed deposits from banks is beyond the purview of mutuality and the assessment order is upheld. Accordingly, all the grounds of appeal of the appellant are DISMISSED".

5. So far as the additional ground challenging the application of maximum marginal rate of tax is concerned, the learned CIT (A) decided the issue against the assessee by observing as under:

"6.2 I have considered the submissions of the AR. It is a fact that the assessee is a club registered under the Society Registration Act, 1860. The membership of the club fluctuates every year where new members are admitted and some members retire. In other words, the share of each member of the club is not determinate or fixed. When the membership itself fluctuates, there cannot be a situation where the member's share is known at any given point of time. If the shares of beneficiaries in the assessee-club were definite and determinate, then the income of. the assessee would be assessed in the hands of the beneficiaries and not the assessee. Such is not the case here. Explanation (l)(ii) to Section 164 explains that the entity is deemed to be indeterminate unless the individual shares of the persons

for whose benefit such income was receivable are expressly stated in the instrument of the trust or wakf deed or order of the court as such on the date of such order, instrument or deed. In this case, the dub was formed in 1969 as a society. It is not the case of the appellant that the members of the club at the time of its formation have not changed and continue to remain the same. Therefore, since there is fluctuation in members, the shares in the club are deemed to be indeterminate and the income is taxed in the hands of the appellant at maximum marginal rate u/s. 164(1) of the IT Act. The slab rate of taxation does not apply to the assessee. Even in a case where the beneficiaries are determinate, under section 167B(2)(i), if the income of any beneficiary member exceeds the minimum income not chargeable to tax then the total income of the AOP/BOI is charged at maximum marginal rate in the hands of the AOP/BOI. The AR has not provided any evidence to show that all the members of the dub have income below the minimum income not chargeable to tax. Hence the club/AOP is to be taxed at maximum marginal rate. In CIT vs. Kantilal Harilal Family Trust [2015J [55 taxmann.com 410] [Gujarat] the Hon'ble Gujarat High Court held that when the shares of beneficiaries are unknown, in terms of Explanation 2 to section 164, the trust is to be taxed as an AOP at maximum marginal rate. Therefore, it is held that the AO is right in taxing the income of the assessee-dub at maximum marginal rate. Accordingly, the additional ground of the appellant is DISMISSED.

6.3 The Ld. CIT(A)-4, Hyderabad in the appellant's own case for AY 2013-14 has allowed the appeal on this issue. I have perused the order, it is seen that the ld, CIT(A)-4, Hyderabad has came to a conclusion that the AD erred in invoking section 1678(2) of the Act and therefore allowed the appeal. In this case, since the appellant is registered as a society, Section 1678(1) is not applicable. Section 1678(2) is also not applicable as the appellant has not proved that each of the member of the club has income below the minimum income not chargeable to tax. Since I have held in earlier paragraphs that the appellant club is an indeterminate club, section 164(1) of the Act is applicable and the AOP/club is to be taxed at maximum marginal rate. In view of the above, I respectfully disagree with the decision of the Ld. CIT(A)-4, Hyderabad.

7.0 In the result, the appeal of the appellant for the AY 2012-13 is DISMISSED".

6. Aggrieved with such order of the learned CIT (A), the assessee is in appeal before the Tribunal by raising the following grounds of appeal:

> "*1) The order of the learned Commissioner of Income Tax (Appeals) is erroneous both on facts and in law.*
>
> *2) The learned Commissioner of Income Tax (Appeals) erred in confirming the action of the Assessing Officer in initiating proceedings u/s 147 of the I.T.Act. The learned CIT (A) ought to have considered the fact that no taxable income escaped assessment;*
>
> *3) The learned Commissioner of Income Tax (Appeals) ought to have seen that the CIT (A) did not communicate the reasons for reopening the assessment;*
>
> *4) The learned Commissioner of Income Tax (Appeals) erred in holding that interest from banks aggregating to Rs.48,14,979/- is not exempt on principles of mutuality. The CIT (A) further erred in taxing the said amount as the income of AOP.*
>
> *5) The learned Commissioner of Income Tax (Appeals) erred in confirming the action of the Assessing Officer in taxing the interest income at the maximum marginal rate.*
>
> *6) Any other ground or grounds that may be urged at the time of hearing".*

7. Ground of appeal 1 & 6 being general in nature are dismissed. The learned Counsel for the assessee did not press grounds of appeal No.2 & 3 for which the learned DR has no objection. Accordingly, the above two grounds are dismissed as not pressed.

8. The learned Counsel for the assessee strongly challenged the order of the learned CIT (A) in dismissing the appeal filed by the assessee. He submitted that in the present appeal, there are two issues involved i.e. (a) whether the interest received from the Banks are taxable or not and (b) whether the assessee is liable to be taxed at maximum marginal rate. The learned Counsel for the assessee while arguing for all the four A.Ys submitted that it is an admitted fact that no return of income was filed for the above years and the assessments have

been completed u/s 144 of the I.T. Act. He submitted that the assessee has never claimed exemption on the ground of principle of mutuality and in all these 4 A.Ys, there was excess of expenditure over income. Referring to the decision of the Coordinate Bench of the Tribunal in assessee's own case reported in 81 TTJ 831 (Hyd.) for the A.Ys 1983-84 to 1997-98, he drew the attention of the Bench to Para 18 of the order of the Tribunal which reads as under:

> *"18. In our considered opinion, placing of surplus funds with bank as per memorandum of association and bye-laws of the club does not tantamount to mutual concern having indulged in trading activity or carrying on of business and thus the income by way of interest earned is not tainted with commerciality. Evidently, this Bench of the Tribunal had no occasion to consider the judgment of the jurisdictional High Court and that of the Supreme Court as they have not been brought to its notice. Thus, respectfully following the judgment of the Hon'ble Supreme Court in the case of CIT v. Cawnpore Club Ltd. (supra) as well as the judgment of the jurisdictional High Court in the case of Natraj Finance Corporation (supra) we hold that interest earned on fixed deposits is incidental and does not amount to carrying of any commercial activity and hence it is not taxable on the principle of mutuality. We, therefore, allow this ground of the assessee".*

9. So far as the various decisions relied upon by the learned CIT (A) are concerned, the learned Counsel for the assessee submitted that these are not applicable to the facts of the present case and are distinguishable. So far as the decision relied on by the learned DR in the case of M/s Secunderabad Club vs. Income Tax Officer vide ITA No.1388/Hyd/2015 dated 25.10.2021 is concerned, he submitted that in that case Banks are the corporate Members with whom deposits were made and they in turn had lent that money to various customers. However, there is no such facts in the instant case and the assessee is not claiming any deduction on the principle of mutuality.

10. Referring to the decision of the Hon'ble Andhra Pradesh High Court in the case of CIT vs. Natraj Finance Corporation reported in (1987) 35 taxmann 280 (A.P), he submitted that the Hon'ble High Court in the said decision has held that the interest received from Banks is to be allowed as deduction on the principle of mutuality.

11. So far as the taxability of the income at the maximum marginal rate as per ground of appeal No.5 is concerned, the learned Counsel for the assessee submitted that only tax at the normal rate can be levied and not at maximum marginal rate.

12. The learned DR, on the other hand, heavily relied on the order of the Assessing Officer and the CIT (A). Referring to page 121 of the Paper Book, he drew the attention of the Bench to the Memorandum of Association (MOA) of the Club. He submitted that the name of the Club is mentioned at clause (i) as the Fateh Maidan Club Hyderabad. Referring to clause (ii) of the MOA, he submitted that the registered office of the club shall be situated in Hyderabad (A.P). Clause (iii) in the MOA describes the objects for which the club has been established. He submitted that the Club has been formed by some people who are doing some activities which is public in nature. Money lending is not there in the object clause. Referring to para 18 of the order of the Tribunal in assessee’s own case, he submitted that the same is not applicable to the facts of the case since the same is not in tune with the decision of the Hon'ble Supreme Court in the case of Bangalore Club reported in (2013) 350 ITR 509 (S.C). Referring to the decision of the Hon'ble Andhra Pradesh High Court in the case of CIT vs. Secunderabad Club reported in (2012) 340 ITR 121 (A.P)

13. So far as the argument of the learned Counsel for the assessee that the Tribunal in assessee's own case has held that interest earned on fixed deposit is incidental and does not amount to carrying on any commercial activity and hence is not taxable on the principles of mutuality is concerned, he submitted that the Hon'ble Supreme Court in the case of Bangalore Club (Supra) after considering the facts and the ratio laid down in the case of CIT vs. Bankipur Club Ltd (1997) 5 SCC 394 (Para 20) and Natarajan Finance Corporation has decided the issue in favour of the Revenue. Therefore, the decision of the Tribunal no longer holds good in view of the decision of the Hon'ble Supreme Court. He also relied on various other decisions.

14. So far as the taxability of the income at maximum marginal rate is concerned, he submitted that the learned CIT (A) has given justifiable reason for taxing the same at maximum marginal rate and the same should be upheld.

15. The learned Counsel for the assessee in his rejoinder submitted that so far as principle of mutuality is concerned, the Banks are third parties so far as the assessee is concerned and therefore, the principle of mutuality is not applicable. However, when the assessee has not filed the return of income and filed only the final accounts, the Assessing Officer is bound to see the profit or loss from all the activities. When there is loss i,e excess of expenditure over income such loss is to be adjusted against the profit. Further, the provisions of section 164 of the Act is not applicable to the Trust but the provisions of section 167B is clearly applicable to the assessee being an AOP. Therefore, only

tax at normal rate can be levied and not at maximum marginal rate.

16. I have considered the rival arguments made by both the sides, perused the orders of the AO and the learned CIT (A) and the paper book filed on behalf of the assessee. I have also considered the various decisions cited before me. I find the assessee in the instant case had not filed the return of income for the impugned A.Y. I find the Assessing Officer on the basis of the assessment proceedings for the A.Ys 2011-12 & 2013-14 came to know that the assessee club is in receipt of interest income from banks amounting to Rs.48,14,979/- for the impugned A.Y and reopened the assessment by recording reasons and issued notice u/s 148 of the I.T. Act. There was no response from the side of the assessee either to the notice u/s 148 or to the statutory notices issued thereafter for which the Assessing Officer was constrained to pass the order u/s 144 determining the total income at Rs.48,14,979/- and brought the same to tax. While doing so, the Assessing Officer relied on the decision of the Hon'ble Supreme Court in the case of Bangalore Club Vs.CIT & Anr. 350 ITR 509 S.C (2013). I find the learned CIT (A) dismissed the appeal filed by the assessee, the reasons of which have already been reproduced in the preceding paragraphs. Further, the assessee filed additional ground before the learned CIT (A) challenging the order of the Assessing Officer by applying the maximum marginal rate of tax instead of slab rate as applicable to the individual and AOP which the learned CIT (A) also dismissed which has also been reproduced in the preceding paragraphs. So far as the order of the learned CIT (A) in upholding the action of the Assessing Officer in bringing to tax the interest on fixed deposits on bank is concerned, the same in my opinion is fully justified. It is an

admitted fact that the assessee in the present case has utilised its surplus fund for investment in FDs with Banks. Interest that has been generated on such FDs is not an income that has been received from the members of the assessee club but the same was received from 3rd parties i.e. Bank with whom the funds were invested. The decision to invest the funds of the Club in the Banks in my opinion is a prudent commercial decision motivated by the desire to earn interest which would not be available on moneys maintained in ordinary/current or savings bank A/c. Therefore, the entire income earned from Bank deposits is taxable and the principle of mutuality concept cannot be applied for such interest income in view of the decision of the Hon'ble Supreme Court in the case of Bangalore Club vs. CIT (Supra), relevant portion of which has already been reproduced by the learned CIT (A) and therefore, the same is not being reproduced again.

17. So far as the argument of the learned Counsel for the assessee that the assessee is not claiming such interest income on the basis of principle of mutuality and that the assessee club has got excess of expenditure over income and therefore, such interest income should be set off from the excess of expenditure over income is concerned, the same in my opinion, is also without any force. The assessee who is not entitled for any exemption on the basis of principle of mutuality cannot indirectly claim either by not filing the return of income or by setting it off from the excess expenditure over income. Therefore, the argument of the learned Counsel for the assessee has to be rejected outright.

18. So far as the argument of the learned Counsel for the assessee that the Tribunal in assessee's own case for the A.Y 1983-84 to 1997-98 has decided the issue in favour of the

assessee and therefore, the same should be followed is concerned, the same in my opinion, is not applicable since the said decision is prior to the decision of the Hon'ble Supreme Court in the case of Bangalore Club vs. CIT (Supra).

19. Further, a perusal of the Memorandum of the Club shows that the clauses 1 to 3 of the Memorandum are under:

MEMORANDUM OF ASSOCIATION OF THE FATEH MAIDAN CLUB.
HYDERABAD (ANDHRA PRADESH)

1. The name of the Association(hereinafter called the Club) is " THE FATEH MAIDAN CLUB, HYDERABAD"

2. The Registered Office of the Club shall be situated in Hyderabad(Andhra Pradesh).

3. The Objects for which the Club is established are:-

a) TO PROVIDE means for improving the health and physique of the Youth of Andhra Pradesh through the medium of sports and games of all kinds;

b) TO ENCOURAGE and promote outdoor and indoor games, sports and pastimes in Andhra Pradesh.

c) To LAY OUT, manage, equip and maintain grounds for the playing of outdoor games, sports and pastimes, to provide stadia, playing fields, pavilions, refreshment rooms and other conveniences in connection thereof and with a view thereto to purchasing, leasing or otherwise acquiring land at such price or rent and for such period and upon such terms and conditions as may deem expedient;

d) TO ORGANISE, promote and afford facilities within any premises of the Club and to use any such premises for any form of games, athleticsport, sporting event, exhibition, display or for holding meetings for such form of games athletics, sportinge vent, exhibition or display;

e) TO PROVIDE for holding of exhibitions, meetings or casses to undertake publishing of works calculated directly or indirectly to advance the objects of the Club;

f) To PURCHASE , take on lease or hire or otherwise acquire any movable and immovable property or any rights or previleges necessary or convenient for the purpose of the Club;

g) TO CONSTRUCT of alter or keep in repair any building required for the Club and to pull down any buildings not so required;

h) TO CONSTRUCT on any premises of the Club any buildings for residential, commercial and sporting and other uses and to repair, alter, pull down or domolish the same:

i) TO IMPROVE, manage, develop, lease, or otherwise deal with all or any part of the property or right of the Club whether movable or immovable;

j) TO BUY, repair, make supply and deal in all kinds of apparatus and appliances and all kinds of provisions required by the persons frequenting the Club Buildings

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and Club Grounds or other premises of the Club;

k) TO RAISE money by subscriptions and to grant any rights and privileges to subscribers;

l) TO OBTAIN and accept subscriptions, donations, grants, gifts, devices, bequests and trusts from any person, firm or company or by any other body and to give prizes and monetary assistance for furthering or maintaining any of the objects of the Club;

m) TO CONDUCT, manage, guide, look after or supervise other institutions having objects similar in part or in whole to the objects of the Club;

n) TO MAKE rules and regulations for the conduct of the Club and its various activities, the admission and expulsion of members and to vary and alter the same from time to time;

o) TO HIRE and employ secretaries, managers, coaches, professionals, umpires, scorers, servants and workmen, and to pay to them and other persons in return for service rendered to the Club, salaries, wages, gratuities and pensions;

p) TO AFFORD to its members all the usual previleges, advantages, conveniences and accomodation of a Residential Club.

4. To names, address and occupations of the members of the Executive Committee of the Club to whom by the Rules and Regulations thereof the management of its affairs is entrusted are as follows:

We, the several persons, whose names and addresses are subscrib are desirous of being formed into an Association in pursuance of thi Memorandum of Association and desirous to get it registered under P.S.R. Act 1350F.

20. Thus, on a perusal of the various clauses of the MOA shows that it is a club and the assessee is liable to be taxed as per the provisions of law. Merely by not filing the return of income, the assessee cannot escape from the clutches of law. In this view of the matter and in view of the detailed discussion by the learned CIT (A) while dismissing the ground raised by the assessee challenging the taxing of the interest income, I do not find any infirmity in the order of the learned CIT (A) on this issue. Accordingly, the ground raised by the assessee in ground of appeal No.4 is dismissed.

21. So far as the ground raised by the assessee in challenging the order of the learned CIT (A) in applying the maximum marginal rate of tax is concerned, I agree with the contention of the learned Counsel for the assessee that the provisions of section 164 are not applicable and only the provisions of section 167B are applicable. However, to be eligible for tax at normal rate for the AOP, the assessee has to prove that the income of any of the Members of the AOP does not exceed the minimum income not chargeable to tax. Even the learned CIT (A) has also observed that the AR has not provided any evidence to show that all the members of the club have income below the minimum income not chargeable to tax. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue of taxability at maximum marginal rate to the file of the Assessing Officer with a direction to grant one opportunity to the assessee to substantiate that all the members of the AOP are having income below the minimum income not chargeable to tax. The Assessing Officer shall decide the issue as per fact and law after giving one opportunity of being heard to the assessee. The ground of appeal No.5 is accordingly allowed for statistical purposes.

22. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

ITA Nos.99 to 101/Hyd/2022 A.Y 2013-14 to 2016-17

23. After hearing both the sides I find the grounds raised by the assessee in the above appeals are identical to the grounds raised in ITA No.98/Hyd/2022. Following similar reasoning the

ground of appeal challenging the taxability of interest on FD is dismissed and the ground of appeal challenging the tax at maximum marginal rate is restored to the file of the Assessing Officer for fresh adjudication.

24. In the result, all the 4 appeals filed by the assessee are partly allowed.

Order pronounced in the Open Court on 30th June, 2022.

Sd/-

(R. K. PANDA)
ACCOUNTANT MEMBER

Hyderabad, dated 30th June 2022.
Vinodan/sps
Copy to:

S.No	Addresses
1	The Fateh Maidan Club, 5-9-61/3 LB Stadium, Nampally, Hyderabad 500001
2	Dy.CIT, Circle 5(1) Hyderabad
3	CIT (A)- 12, Hyderabad
4	Pr. CIT – Central, Hyderabad
5	DR, ITAT Hyderabad Benches
6	Guard File

By Order