

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER
AND
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 248/RPR/2017
CO No.11/RPR/2017
निर्धारण वर्ष / Assessment Year : 2008-09

The Assistant Commissioner of Income Tax,
Circle-1(1), Raipur. (C.G.)

.....अपीलार्थी / Appellant

बनाम / V/s.

Shri Omi Bagadia
15-16, Bagadia Mension,
Jawarhar Nagar, Raipur (C.G.)

PAN : AABCB8934G

.....प्रत्यर्थी / Respondent

Assessee by : Shri G.S. Agarwal, AR
Revenue by : Shri Sanjay Kumar, Sr. DR

सुनवाई की तारीख / Date of Hearing : 27.07.2022

घोषणा की तारीख / Date of Pronouncement : 29.07.2022

आदेश/ ORDER**PER RAVISH SOOD, JM:**

The present appeal filed by the Revenue is directed against the order passed by the CIT(Appeals)-1, Raipur, dated 17.07.2017, which in turn arises from the order passed by the A.O under Sec. 143(3) r.w.s. 147 of the Income-tax Act, 1961 (in short 'the Act') dated 30.03.2016 for assessment year 2008-09. Also, the assessee is before us as a cross-objector. Before us the Revenue has assailed the impugned order on the following grounds of appeal:

"1. "Whether on points of law and on facts & circumstances of the case, the Ld. CIT(A) was justified in deleting the addition of Rs.3,97,75,000/- made by the AO on account of undisclosed investment in land?"

2."Whether on points of law and on facts & circumstances of the case, the Ld. CIT (A) was justified in holding that since the re-opening was done on the basis of change of opinion by the AO without appreciating the content of impounded documents, thereby quashing the reopening proceedings u/s 147 of the I T Act?"

3."Whether on points of law and on facts & circumstances of the case, the Ld. CIT(A) was justified in placing reliance on the case of CIT vs Rajkumar Mahajan 340 ITR 570 Del (2012), for quashing the proceedings u/s 147 of the I T Act which is factually distinguishable with the case of the assessee?"

4."Whether on points of law and on facts & circumstances of the case, the Ld. CIT(A) has erred in giving a finding that the issue was duly considered in original assessment order and the same cannot be used for the reopening of the assessment, thereby ignoring the ratio of the decision of the Hon'ble Supreme Court in the case of M/s Kalyanji Mavji & Co. vs CIT (SC) 102 ITR 287, wherein it has been held that reassessment is permissible on the basis of the material already available on record and even the information need not be from external source?"

5."Whether on points of law and on facts & circumstances of the case, the Ld. CIT(A) was justified in accepting the fresh evidence produced by the assessee, if any, without allowing the AO, proper opportunity to examine the same, thereby violating the provision on law under Rule 46A of I T Rules.?"

6. "Whether on points of law and on facts & circumstances of the case, the Ld. CIT(A) having concurrent powers of the AO u/s 250(4) of the Act, was justified in deleting the addition of Rs.3,97,75,000/- made by the AO on account of undisclosed

investment made by the assessee in impugned land, by ignoring the facts as brought out by the AO on record, when the assessee failed to counter the circumstantial evidences confronted before him.

7. "Whether on points of law and on facts & circumstances of the case, the Ld. CIT(A) has erred by giving a finding which is contrary to the evidence on record, as the Id CIT(A) has accepted the submission of the assessee which is factually incorrect, thereby rendering the decision, which is perverse?"

8. "The order of Ld. CIT(A) is erroneous both in law and on facts".

9. "Any other ground that may be adduced at the time of hearing".

On the other hand the assessee as a cross-objector has assailed the impugned order on the following grounds:

"1. That under the facts and the law the learned CIT(Appeals), after considering the facts and law of the case, has rightly deleted the addition of Rs.3,97,75,000/- observing that no undisclosed investment was made by the appellant in the impugned land."

2. Succinctly stated, the assessee had filed his return of income for the assessment year 2008-09 on 16.03.2016 declaring an income of Rs.1,82,86,805/-. Original assessment was, thereafter, framed by the A.O u/s.143(3) of the Act, dated 28.10.2010 determining the income of the assessee at Rs.1,82,86,810/-.

3. Survey proceedings were conducted u/s.133A of the Act in the case of M/s. Bagadia Brothers Pvt. Ltd., 402, Maker Chambers, Nariman Point, Mumbai on 23.06.2010. A letter dated 07.07.2007 written by one Mr. Deven Mehta (power of attorney holder of both the purchaser and seller of a property) to the assessee, i.e., the purchaser of the property was impounded in the course of the aforesaid survey proceedings. As per the contents of the aforesaid letter dated 07.07.2010 (supra) it

transpired that the assessee had entered into an "agreement" to purchase a land admeasuring 5.25 acre at Village Munavali, Tehsil. Alibaug, Dist. Raigad, Maharashtra for a consideration of Rs.5,82,75,000/-, i.e., @ Rs. 1.11 Cr. per acre. On the basis of the aforesaid information the AO reopened the case of the assessee u/s.147 of the Act.

4. During the course of the reassessment proceedings, it was observed by the A.O that the contents of the aforesaid letter dated 07.07.2007 (supra) revealed the pattern of payment of the purchase consideration of Rs.5,82,75,000/- (supra) by the assessee, viz. (i). Rs.2.00 crore was to be paid to the owner of the land by Demand Draft payable at Mumbai; and (ii). Rs.3,82,75,000/- was to be paid in two weeks. It was observed by the AO that the assessee had in his books of accounts for the year under consideration, i.e, A.Y 2008-09 accounted for the purchase of the aforesaid property vide a registered deed for a consideration of Rs. 1 crore only. It was noticed by the AO that the assessee had in his books of accounts claimed to have paid to the sellers an amount of Rs. 1.85 crore towards purchase consideration of the aforesaid property during the period 25.05.2007 to 04.08.2007. Out of the aforesaid purchase consideration of Rs. 1.85 crore (supra) the assessee in his books of accounts had from 07.11.2008 to 06.12.2008 accounted for a refund of Rs. 85 lac that was received by him from the sellers, viz. (i). Shri. Rajendra Govind Narwekar : Rs.35,00,000/-; (ii). Shri. DJ Chavan, Rs.25,00,000/-; and (iii). Shri VV Chandorkar

: Rs. 25,00,000/-). Observing, that the aforesaid letter dated 07.07.2007 (supra), an incriminating document, revealed payment of on-money by the assessee for purchase of the aforesaid property, the A.O held a conviction that the assessee had purchased the same for a consideration of Rs.5,82,75,000/- out of which only an amount of Rs. 1.85 crore that was paid vide cheques was from his duly accounted sources. Accordingly, the AO being of the view that the assessee had paid the balance purchase consideration of Rs. 3,97,75,000/- [Rs. 5,82,75,000/- (-) Rs. 1,85,00,000/-] out of his undisclosed sources, thus, made an addition of the same to his returned income and vide his order passed u/s.143(3) r.w.s. 147, dated 30.03.2016 assessed the income of the assessee at Rs.5,80,61,810/-.

5. Aggrieved, the assessee carried the matter in appeal before the CIT(Appeals). Before the CIT(Appeals) the assessee assailed the validity of the jurisdiction that was assumed by the A.O u/s. 147 of the Act on the ground that the same was based on a mere "change of opinion". Apart from that, the validity of the impugned addition of Rs. 3,97,75,000/- (supra) was also challenged on merits by the assessee before the CIT(Appeals). After deliberating at length on the contentions advanced by the assessee, the CIT(Appeals) found favour with his claim that the A.O had wrongly assumed jurisdiction u/s.147 of the Act and had dislodged the impugned assessment merely on the basis of "change of opinion". Referring to a letter dated 10.09.2010 that was filed by the assessee in the course of the assessment proceedings, it was

observed by the CIT(Appeals) that the AO in the course of the original assessment proceedings had examined the purchase transaction in question. Observing, that now when the A.O had after exhaustive deliberations qua the purchase transaction in question had decided not to draw any adverse inferences and accept the same, the CIT(Appeals) was of the view that having formed a view it was thereafter not permissible on his part to have reopened the concluded assessment of the assessee on the basis of a mere change of opinion, i.e, on the basis of the same set of facts as were there before him in the course of the original assessment. Accordingly, the CIT(Appeals) concurred with the claim of the assessee and held the assumption of jurisdiction by the A.O u/s.147 of the Act as bad in law. On merits, it was observed by the CIT(Appeals) that the A.O had merely acted upon the contents of the aforesaid letter dated 07.07.2010 for concluding that the property in question was purchased by the assessee for a consideration of Rs.5,82,75,000/-. It was observed by the CIT(Appeals) that the A.O while concluding as hereinabove had lost sight of certain material facts which proved to the contrary. It was observed by the CIT(Appeals) that the A.O had failed to appreciate that the land in question was not adjacent to the main road and had no direct access to the main road as there was property of one Mr. Bhagwat in between. Also, it was noticed by him that the land in question formed part of a hill slope with a high tension electricity line passing over it. It was also observed by him that the aforesaid land in question was valued by a registered valuer at Rs. 84 lac after making requisite enquiries from property

consultants and considering the rates prevailing in the area which varied between Rs.350/- to Rs.450/- per st. ft during the year under consideration. Also, it was observed by the CIT(appeals) that the AO had failed to take cognizance of the fact that as per government guidelines the segment rate of the property for Vill. Munavali, i.e., where the land in question was situated was, viz. (i) for land admeasuring 0 to 1.25 hectares @ 2,51,000/- per hectare; (ii) for land admeasuring 1.26 to 2.50 hectares @ 4,52,000/- per acre; and (iii) for land admeasuring 2.51 to 5.00 hectares @4,52,000/- per hectare. It was further observed by the CIT(Appeals) that as per the certificate of sub-registrar the value of the land in question for the purpose of payment of stamp duty was adopted at Rs.92,61,000/-.

6. Adverting to the facts as had transpired from the contents of the aforesaid incriminating document, i.e., letter dated 07.07.2010, it was observed by the CIT(Appeals) that it was the claim of the assessee that Shri Deven Mehta (supra) had initially misled him as regards the location of the land in question and had kept him in dark as regards the adverse features and locational disadvantages of the property in question. It was the claim of the assessee that reposing faith in Shri Deven Mehta (supra) he had in good faith agreed to purchase the aforesaid property in question for a consideration of Rs.5.82 crore. It was, however, noticed by the CIT(Appeals) that the assessee on subsequently learning about the actual location of the land and the various adverse features it was suffering from, viz. (i) no access

from the main road; (ii) high tension electricity line passing over the land; and (iii) land forming part of hill slope, had renegotiated the purchase price and the transaction was finally executed vide a registered deed for a consideration of Rs.1 crore. It was further observed by the CIT(Appeals) that though Shri Deven Mehta (supra) was stated to have claimed in a telephonic conversation that the purchase transaction in question was executed for a consideration of Rs.1.40 crore, however, there was no evidence on record which would substantiate the same. Also, it was observed by the CIT(Appeals) that there was no confirmation of Shri Deven Mehta (supra) that the aforesaid purchase transaction was actually executed for a consideration of Rs.1.40 crores. Observing, that the A.O while framing the assessment had not given any credence to the aforesaid material facts which though supported his claim that the property in question was purchased by him for a consideration of Rs.1,00,27,000/-, the CIT(Appeals) vacated the adverse inferences and the consequential addition made by the A.O.

7. The Revenue being aggrieved with the order of the CIT(Appeals) has carried the matter in appeal before us.

8. We have heard the Id. Authorized Representatives of both the parties, perused the orders of the lower authorities and the material available on record, as well as considered the judicial pronouncements that have been pressed into service by them to drive home their respective contentions.

9. As the Revenue has assailed the order of the CIT(Appeals), inter alia, on the ground that he had wrongly quashed the assessment framed by the A.O vide his order passed u/s.143(3) r.w.s.147, dated 30.03.2016 for want of valid assumption of jurisdiction, therefore, we shall first deal with the same. On a perusal of the orders of the lower authorities, we find that the contents of a letter dated 07.07.2002 that was impounded during the course of survey proceedings conducted on M/s. Bagadia Brothers Pvt. Ltd. (supra) formed the genesis of the reopening of the concluded assessment of the assessee u/s.147 of the Act. As observed by us hereinabove, the aforesaid letter dated 07.07.2007 (supra) was written by Shri. Devendra Mehta (supra) to the assessee, i.e., purchaser of the property. Contents of the aforesaid letter as per the AO revealed that the assessee had purchased the property in question, i.e, land admeasuring 5.25 acres at Vill. Munavali, Tehsil- Aligbaug, Dist. Raigad, Maharashtra for a consideration of Rs. 5,82,75,000/-, i.e., @ Rs. 1.11 crore per acre. Admittedly, it is a matter of fact borne from record that the original assessment was framed in the case of the assessee vide order passed by the AO u/s.143(3) of the Act, dated 28.10.2010. Also, the assessee vide his letter dated 10.09.2010 that was filed in the course of the original assessment proceedings had at Sr. No.3, Page 58 of the APB furnished with the A.O the details as regards the purchase of the aforesaid property in question. On a perusal of the aforesaid reply, we find that the assessee had furnished the details of the property in question and

had claimed before the A.O that though he had initially parted with an amount of Rs.1.85 crore towards purchase consideration to the vendors, i.e, by acting in good faith as regards the details of the property in question as were provided to him by Sh. Deven Mehta (supra), but thereafter, on learning about the adverse features and locational disadvantages of the property on a personal visit had renegotiated the purchase consideration at Rs.1 Crore, as a result whereof the excess amount of Rs.85 lacs (supra) that was earlier paid to the vendors was received back from them.

10. As observed by us hereinabove, though the issue as regards purchase of the property for a consideration of Rs.1 Crore was in the course of the original assessment proceedings brought to the notice of the A.O, but then we cannot remain oblivious of the fact that the incriminating document ,i.e., letter dated 07.07.2007 that was impounded in survey proceedings on 23.06.2010 was not there before him while framing the original assessment vide order passed by him u/s. 143(3), dated 28.10.2010. On being confronted with the aforesaid fact the Ld. AR could not rebut the same. Be that as it may, as the very basis for reopening of the assessee's case u/s.147 of the Act, i.e., contents of the letter dated 07.07.2007 that was impounded during the course of the survey proceedings conducted u/s.133A of the Act on M/s. Bagadiya Brothers Pvt. Ltd., 402, Maker Chambers, Nariman Point, Mumbai on 23.06.2010 was not there before the A.O in the course of the original assessment proceedings, therefore, we are unable to concur with the view taken by the

CIT(Appeals) that as the case of the assessee was reopened by the A.O on the basis of a mere "change of opinion", therefore, he had invalidly assumed jurisdiction under sec.147 of the Act. We, thus, holding a conviction that as the re-assessment proceedings in the case of the assessee were initiated by the AO on the basis of the contents of a letter dated 07.07.2007 (supra) which were not there before him in the course of the original assessment proceedings that had culminated vide an order passed by him u/s 143(3), dated 28.10.2010, uphold the validity of the reassessment proceedings. Accordingly, not finding favour with the view arrived at by the CIT(Appeals) that the AO had wrongly assumed jurisdiction u/s 147 of the Act on the basis of a "change of opinion", thus, set-aside his order to the said extent.

11. We shall now deal with the claim of the Revenue that the CIT(Appeals) had wrongly vacated the addition of on-money receipt of Rs. 3,97,75,000/- that was made by the AO. Controversy involved in the present appeal qua the merits of the addition made in the hands of the assessee lies in a narrow compass, i.e., as to whether the assessee had purchased the property for consideration of Rs.5,82,75,000/- i.e. @1.11 Crore per acre, as claimed by the A.O on the basis of the contents of the letter dated 07.07.2010 (supra); or the same had been purchased by him for a consideration of Rs.1 Crore, as claimed by the assessee.

12. On a perusal of the record, we find that the content of the letter dated 07.07.2007 (supra) that was impounded during the course of survey proceedings

conducted in the case of a third party, i.e., M/s. Bagadiya Brothers Pvt. Ltd., 402, Maker Chambers, Nariman Point, Mumbai, forms the very basis for the A.O for inferring the purchase consideration of the property in question at Rs. 5,82,75,000/- (supra). As observed by us hereinabove, the contents of the aforesaid letter that was written by Shri Deven Mehta (supra) to the assessee reveals that there was a negotiation for purchase of the property in question by the assessee for a consideration of Rs.5,82,75,000/-i.e. @ Rs. 1.11 Crore per acre. On a careful perusal of the contents of the aforesaid letter dated 07.07.2007 (supra), it transpires that the same refers to a dual payment pattern of a purchase consideration of Rs.5,82,75,000/-, viz. (i) Part A : Rs.2.00 crore was to be paid to the owner of the land by Demand Draft payable at Mumbai; and (ii) Part B :Rs.3,82,75,000/- was to be paid in two weeks. For the sake of clarity and to dispel any doubt we herein cull out the contents of the aforesaid letter dated 07.07.2007, as under:

"July 7, 2007

To,
Mr. Omi Bagadiya
Raipur

Dear Omiji

As per our discussion yesterday below mentioned are the details of the payments to be made:

Total area		Acres
Purchased by us : 210 gunthas	=	5.25 acres
(1 acre = 40 gunthas)		

Total payment to be made

$$1,11,00,000 \times 5.25 \text{ per acre} = 5,82,75,000$$

The land is registered and owned by 4 people as mentioned in the agreement :

1. Umesh Prabhakar Rao
2. Vasant Narayan Jadhav
3. Deepak Narayan Jadhav
4. Rajendra Govind Narvekar

Payment has to be made in two parts:

Part A

- | | |
|-----------------------------|----------------|
| 1. Umesh Prabhakar Rao | Rs.50,00,000/- |
| 2. Vasant Narayan Jadhav | Rs.50,00,000/- |
| 3. Deepak Narayan Jadhav | Rs.50,00,000/- |
| 4. Rajendra Govind Narvekar | Rs.50,00,000/- |

Out of the above you have paid Rs.10,00,000/- to Rajendra Govind Narvekar by Demand Draft. Please send Rs.25.00 lakhs in each name on Monday Demand Draft Payable at Mumbai.

(b) Rs.3,82,75,000/- has to be paid out
Pleas arrange Rs.1.5 crore next week
Monday to Saturday. Balance can be
All copies of relevant papers to Kini"

Rs.25.00 has been paid by
Rs.25.00 lakhs everyday
following week, I am

13. As per the A.O the assessee had made a payment of Rs.1.85 crore to the seller through cheques which as per the terms of the "agreement" were spread over the period i.e, 25.05.2007 to 04.08.2007. Out of the aforesaid amount Rs. 85 lacs was received back by the assessee from the sellers, viz. (i). Shri Rajendra Govind Narvekar : Rs. 35 lakhs; (ii). Shri. D.J Chavan :Rs. 25 lakhs; and (iii). Shri. V.V Chandorkar : Rs. 25 lakhs over the period 07.11.2008 to 06.12.2008. Admittedly, the contents of the aforesaid incriminating document i.e., letter dated 07.07.2007 though at the first blush raises serious doubts as regards the authenticity of the purchase transaction as projected by the assessee in his books of accounts and,

lends credence to the claim of the A.O that the transaction was actually executed for an amount of Rs.5,82,75,000/- i.e. @1.11. Crore per acre, but we cannot remain oblivious of the multiple material facts which dislodges to the hilt the aforesaid view of the A.O. Fact that the assessee had over the period i.e., 07.11.2008 to 06.12.2008 received back an amount of Rs.85 lacs through cheques from the aforementioned three sellers (out of Rs.1.85 crore) that was earlier paid to them from 25.05.2007 to 04.08.2007, therein, supports the authenticity of the purchase transaction as had been accounted for by the assessee in his books of accounts. We, say so, for the reason that the fact that the repayment of aforesaid amount of Rs.85 lacs by the sellers of the property to the assessee i.e., much prior to the date of survey that was conducted on 23.06.2010 at the business premises of M/s Bagadia Brothers Pvt. Ltd. speaks for itself that the earlier purchase consideration of the property in question was renegotiated between the parties.

14. In sum and substance, the fact that a part of the purchase consideration that was paid by the assessee to the seller was refunded by them in itself substantiates his claim that there was renegotiation of the consideration that was initially agreed to be paid for the purchase of the property in question. As the aforesaid refund of part of the purchase consideration by the seller had occasioned prior to the date of the survey that was conducted on 23.06.2010, therefore, the same can neither be dubbed as an afterthought nor as a concocted story that was hatched by the

assessee to give colour of genuineness to his aforesaid claim. Apart from the aforesaid facts, we find that though the A.O had drawn adverse inferences as regards the genuineness of the assessee's claim of having purchased the property under consideration for an amount of Rs.1 Crore vide registered sale deed, but neither anything is discernible from records nor brought to our notice which would reveal that the seller of the property in question had accounted for the aforesaid sale transaction at an amount different from that as claimed by the assessee. On a specific query by the Bench as to whether any proceedings were initiated against the aforesaid seller the Ld. DR failed to answer the same.

15. Adverting to the facts involved in the present case qua the purchase transaction in question, we find that as claimed by the Id. AR, and rightly so, it is a matter of fact borne from record that the property under consideration suffers from locational disadvantages/adverse features, viz. (i) it has no direct access from the main road; (ii) a high tension electricity line passes over the land; and (iii) the land formed part of a hill slope. Considering the aforesaid facts, i.e., locational disadvantages/adverse features of the property in question, we find substance in the claim of the assessee that he was misled by Shri Deven Mehta and remaining unaware of the aforesaid serious handicap/adverse features qua the property under consideration had in good faith initially negotiated the purchased consideration. Our aforesaid conviction is all the more supported by the fact that the assessee in the

course of the proceedings before the lower authorities had placed on record valuation report of a registered valuer who had ascertained the value of the property in question at Rs.84 lacs i.e., lower than the value at which the assessee had carried out the purchase transaction. Also, the fact that the sub-registrar for the purpose of payment of stamp duty had adopted the value of the same at Rs.92.61 lacs supports the aforesaid claim of the assessee of having purchased the property for a consideration of Rs.1 Crore.

16. In so far the findings of the lower authorities that Shri Deven Mehta (supra) had stated that property in question was transacted at an amount of Rs.1.40 crore is concerned, we find that as observed by the CIT(Appeals), and rightly so, as there is no material available on record which would evidence the telephonic conversation of Shri Deven Mehta wherein he had stated that the property was purchased for a consideration of Rs.1.40 crore, the same, thus, cannot be relied upon. Be that as it may, we find that it is a matter of fact borne from record that the assessee had purchased the property under consideration vide a registered sale deed dated 29.10.2007 for Rs.1 crore and nothing has been placed on record by the Department to dislodge the authenticity of his claim of having purchased the same for the aforesaid consideration. At this stage we are reminded of the judgment of the Hon'ble High Court of Punjab & Haryana in the case of Paramjit Singh Vs. ITO, ITA No. 401 of 2009, dated 10.02.2010, wherein the Hon'ble High Court while declining

to dislodge the contents of a registered sale deed, had observed, that as per Section 91 of the Evidence Act, 1872 when the terms of a contract, or grant, or of any other disposition of property, have been reduced to the form of a document, then no evidence is permissible to be given in proof of such terms or grant or disposition of the property except the document itself, or secondary evidence thereof. Backed by its aforesaid observations the Hon'ble High Court had observed that ostensible sale consideration disclosed in a sale deed had to be accepted and the same could not be contradicted by adducing any oral evidence.

17. As in the case before us the Department had miserably failed to place on record any such material/document which would prove to the hilt that the assessee had wrongly claimed to have purchased the property in question for a consideration of Rs.1 crore as disclosed in the registered sale deed dated 29.10.2007, therefore, there was no justification on its part in dislodging and disbelieving the said claim. In our considered view, as the CIT(Appeals) had after exhaustive deliberations rightly concluded that the property in question was purchased by the assessee pursuant to renegotiation for a consideration of Rs.1 crore, therefore, finding no infirmity in the view taken by him, we uphold his order. We, thus, in terms of our aforesaid observations uphold the deletion of an addition of Rs.3,97,75,000/- made by the A.O.

18. In the result, appeal of the Revenue is partly allowed in terms of our aforesaid observations.

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19. As the cross-objection filed by the assessee is merely supportive of the order of the CIT(Appeals), therefore, the same as per concession of the Ld. AR is dismissed as not pressed.

20. In the result the cross-objection filed by the assessee is dismissed as not pressed.

21. In the combined result, appeal of the Revenue is partly allowed while for, the cross-objection filed by the assessee is dismissed in terms of our aforesaid observations.

Order pronounced in open court on 29th day of July, 2022.

Sd/-
ARUN KHODPIA
(ACCOUNTANT MEMBER)

Sd/-
RAVISH SOOD
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 29th July, 2022

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-1, Raipur (C.G)

4. The Pr. CIT-1, Raipur (C.G)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.

		Date	
1	Draft dictated on	27.07.2022	Sr.PS/PS
2	Draft placed before author	27.07.2022	Sr.PS/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/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/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		