आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENTAND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./**I.T.A. No.799/Chny/2017**
निर्धारण वर्ष /**Assessment Year: 2012-13**

M/s. AMEC Foster Wheeler India Pvt. Ltd., 6th Floor, Zenith Building, Ascendas IT Park, CSIR Road, Taramani, Chennai – 600 113. **[PAN: AAACF 3204C]**	**Vs.**	**The Dy. Commissioner of Income Tax**, Corporate Circle-1(1), Chennai.
(अपीलार्थी/**Appellant)**		**(**प्रत्यर्थी/**Respondent)**

अपीलार्थी की ओर से/ Appellant by	:	Shri Sriram Seshadri, C.A
प्रत्यर्थी की ओर से /Respondent by	:	Dr. S. Palani Kumar, CIT
सुनवाई की तारीख/Date of Hearing	:	05.05.2022
घोषणा की तारीख /Date of Pronouncement	:	03.08.2022

आदेश / **O R D E R**

Per Mahavir Singh, Vice President :

This appeal by the assessee is arising out of final assessment order passed by Dy. Commissioner of Income Tax, Corporate Circle-1(1), Chennai, on the directions of Dispute Resolution Panel-2, Bengaluru u/s. 153(3) r/w s. 144(1) of the Income Tax Act, 1961 (hereinafter 'the Act') vide dated 25.11.2016, for the Assessment Year 2012-13 u/s. 143(3) r/w s. 144C of the Act dated 31.03.2017.

2. First issue this appeal of assessee is as regards to the order of DRP and AO/TPO in determining the arm's length value of management service at Nil as against the claim of the assessee at Rs. 1,90,50,727/- disregarding the facts and circumstances of the case. For this, the assessee has raised following grounds:

> *"2. **Erroneous adjustment of management charges***
>
> *2.1 The Hon'ble DRP and the Ld. TPO have erred in determining the arm's length value of management services to be 'NIL'. Further, the Hon'ble DRP and the Ld. TPO erred in disregarding various judicial precedents in this regard.*
>
> *2.2 The Ld. TPO erred in questioning the commercial wisdom of the Appellant in availing the management services without merely restricting the analysis to determination of the arm's length price.*
>
> *2.3 The Hon'ble DRP and the Ld. TPO erred disregarding the fact that the management charges formed a part of the cost base for arriving at the mark-up.*
>
> *2.4 The Hon'ble DRP and the Ld. TPO erred in determining the arm's length price of payment of management charges as 'NIL' without adopting one of the mandatory methods prescribed for determination of arm's length price under section 92C of the Income-tax Act read with Rule 10B of the Rules and erred in seeking need-benefit analysis which is not a requirement under law."*

3. The brief facts are that the AO referred the matter to the TPO to ascertain the arm's length price of management service rendered by the assessee to it's A.E. The TPO i.e., Dy. Commissioner of Income Tax, Transfer Pricing Officer-1(2), Chennai vide F. No.F-103/TPO-1(2)/A.Y. 2012-13 order dated 29.01.2016 passed u/s. 92CA(3) of the Act determined the ALP of transaction at Nil and suggested upward

transfer pricing adjustment of the value of adjustment at Rs. 1,90,50,727/-. The TPO noted the following:

- *The Assessee has not demonstrated the need and benefits of the services received by the Assessee.*
- *The assessee has also not shown any enduring benefits received from AEs.*
- *Further there is no comparable information is not available in the public domain.*
- *The Assessee has not produced documentary evidences for receipt of services.*

Accordingly, he determined the ALP of the transaction at Nil. Consequently, the AO in the final assessment order also taken the value of the international transaction of the assessee and consequent managerial services rendered to the AE, the value was taken at Nil and accordingly, TP upward adjustment of Rs. 1,90,50,727/- was suggested and which was accepted.

4. Aggrieved, the assessee filed objections before DRP against the draft assessment order and DRP vide order dated 25.11.2016 confirmed the TPO's order by observing in para 3.1 to 3.3 as under:

"3.1. The reply of the assessee is examined by the Panel and it is found that it was very generic and no specific details were produced before the TPO to show as to how the amounts charged to it by the AE were worked out. These issues are discussed in the TPO's order. A proper show-cause notice was issued and served upon the assessee, detailing the method of determination of ALP. However, the assessee did not furnish the audit report of the AE and a generic reply was filed. The TPO has decided the issue after considering the reply of the assessee. Even before the Panel, submissions of the assessee are essentially the same as made before

TPO. Nothing new has been brought on record to controvert the findings of the TPO.

3,2 The assessee has referred to the service agreement and copy of the various invoices/debit notes/credit notes raised during the relevant year under consideration. However, the queries of the TPO still remain unanswered. when assessee is paying on the basis calculations made by the AE, then where are the actual details of the cost, how assessee assessee has calculated that the invoice raised by AE when details of costs are not available to it? Were such a transaction at arm's length, won't the assessee have asked for the complete details of the cost incurred by the AE before accepting the amount claimed by AE from it? However the assessee has not brought on record any such details to satisfy the TPO, Documents relied upon by the assessee are thus unsupported vouchers, without any evidentiary value. So there doesn't appear to be any arbitrariness on the part of the TPO. It is not the claim of the TPO that the assessee has not availed any services, but the issue is the arm's length value of such services. The agreement between related parties and the invoices raised there on cannot be considered adequate and sufficient evidence of service performance.

3.3 Even if the benefit test applied by the TPO is not accepted, considering the stand in the judicial decisions cited that the TPO cannot sit in judgment over the taxpayer's mode of doing business, it is observed that, the basic evidence to support the claim of costs incurred at the AE's end are not available for verification. This is the very minimum that the TPO is required to investigate to establish whether the cost allocated as per predetermined keys is reasonable/legitimate or not. No evidence from the books of the AE with regard to its costs, both direct and indirect, and the primary documents maintained by the AE in support of this claim in its books, has been produced by the assessee either before the TPO or before this Panel for verification of this important and key ingredient in the TP analysis. Thus the taxpayer has not been able to substantiate its claim. Merely stating that the services are intangible in nature is not enough. When the services involved entail a cost to the service provider which are perfectly tangible and. verifiable, the taxpayer's inability to submit evidence in this regard renders the claim unsubstantiated. Therefore, the objection is not accepted."

Aggrieved, the assessee is in appeal before the Tribunal.

5. Before us, the Ld. Counsel for the assessee Shri Sriram Seshadri, CA took us through the TPO's order and the details of international transaction, which are noted in Page 2 & 3 of the TPO's order. The Ld. Counsel drew our attention to Page 2 of the TPO's

order at Para-4, wherein in the tabulation at item No.6, the management payment charges to Foster Wheeler Energy Ltd., U.K by Foster Wheeler Inc. is made for an amount of Rs. 1,90,50,727/-, which are under dispute. The assessee has undertaken the following transactions with it's AE i.e., payment of management charges of Rs. 1.90 Crore and odd. The Ld. Counsel drew our attention to payment of consultancy charges to AE, the TPO has accepted the payment of consultancy charges of Rs. 1.79 Crores as the assessee has provided its details. The Ld. Counsel for the assessee before us stated that the TPO has not considered the details filed before him or the DRP has not considered the details filed before them.

6. The Ld. Counsel stated that the assessee-company was incorporated in 1997 for rendering engineering design and back office support services and it is 86% subsidiary on TE consultant Ink. The remaining 9% and 5% are held by assessee's AE i.e., Foster Wheeler Ltd., UK and FWL final holding GMBH respectively. It was contended that the assessee is primarily set up to render services to the Members of the UK Organization unit and assessee also rendered services to its AE in its capacity as a captive service provider. The Ld. Counsel stated that for the Financial Year 2011-12 relevant to this Assessment Year 2012-13, the assessee decided to pursue third party customers

in the Indian Markets to render engineering, design and construction management services. During the year under consideration, the assessee has paid management fee for an amount of Rs. 1,90,50,727/- to its AE i.e. Foster Wheeler Energy Ltd. UK for availing various support services in the nature of strategy guidance, technical support, systems and software and business and administrative support. For the above services, the assessee entered into management services agreement with FWL and in term of that agreement, the assessee availed the services of management and accordingly, charges were paid.

7. The Ld. Counsel for the assessee took us through the TP's study conducted by the assessee and the relevant functional and economic analysis carried out and as reported in TP study was pointed out, which reads as under:

> *"However, FWIPL was awarded a project with IOCL for providing FEED services, in October, 2011. It was a contract for 8 months. FWIPL involved its AE for support to deliver the project. Accordingly, certain portion of the work was subcontracted to FW Iberia. FW Iberia was contracted to perform consultancy services for the preparation of FEED, including carrying out studies to collect site specific data for FEED viz. marine studies or technical studies for 5 MMTPA capacities LNG Import, storage and regas and send out terminal with associated marine facilities and utilities at/near Ennore, in Tamil Nadu.*

8. The Ld. Counsel for the assessee took us through Page 241 of assessee's paper book, wherein the management services agreement dated 14.02.2007 is enclosed and he took us through clause 3 at internal Page 2 of the agreement and read the relevant clause, which is being reproduced as under:

> CLAUSE 3: STRATEGIC GUIDANCE
>
> *3.1 In order to assist FWIPL in setting its business strategy, developing its organization and staffing, FWL shall nominate individuals who shall have as directors of FWIPL, in such number as may be agreed from time to time to constitute a majority of the Board of Directors. Such Directors shall be senior personnel of FWL or of its subsidiary companies, with broad experience. In the engineering contracting industry and in the management of such operations, suitable to provide advice and guidance to FWIPL. They shall act in their personal capacities as directors of FWIPL, not as representatives of FWL, and shall use their knowledge and judgement to provide overall guidance to FWIPL having regard to the best products of PWIPL and its position within the Foster Wheeler group. The Directors shall as members of the Board of Directors of FWIPL to set appropriate business strategies, to develop business plans, organization and staffing plans, and project execution plants for specific work, and to have oversight of the operations of the company.*

9. Further, the Ld. Counsel took us through the following clauses:

> *"Clause 4 : Technical Support, Systems and Software*
>
> *4.1 PWL shall provide, or arrange the provision by FWEL, of appropriate technical support to FWIPL to assist in the development of good engineering and offer practices within FWIPL. Such support shall be provided outside India, and may include review of documentation and advice on specific issues. The type and extent of such services shall be as approved from time to time by the Board of Directors of FWIPL.*
>
> *4.2 FWL shall makes available to FWIPL the Foster Wheeler systems, procedures, standards and other documents as relevant to the work performed by FWIPL including any revisions or additions to these from time to time.*
>
> *4.3 FWL shall make available to FWIPL specific computer software developed by Foster Wheeler group companies as applicable to the work performed by FWIPL including any revisions or additions to such software*

from time to time. FWL agrees to grant (or to procure that other Foster Wheeler group companies shall grant) a non-exclusive royalty-free unlimited license to FWIPL to use such software.

4.4 FWL shall also assist FWIPL in obtaining the right to use any relevant third party proprietary computer software systems or standards which are licensed to FWL by such third party and normally used by FWL, to the extent such software, systems or standards are required for the work performed by FWIPL. Where applicable FWL may arrange for the extension of FWIPL of licences held by FWL or by FWEL.

Clause 5 : Business and Administrative Support:

5.1 FWL shall provide (or arrange for FWEL to provide) advice and assistance to FWIPL in the commercial operation of the company, including proposals, legal/commercial insurance, risk management, quality assurance, accounting, treasury, taxation and IT services and support. Such support shall be provided outside India. The type and extent of such services shall be approved from time to time by the Board of Directors of FWIPL.

5.2 FWL shall provide (or arrange for FWEL to provide) assistance to FWIPL in bidding for contracts to be undertaken by FWIPL for third parties, including preparation of proposals and contract organization."

10. The Ld. Counsel argued that these conditions of agreement regarding Strategic guidance, Technical support and Systems and Software and also Business and Administrative support was provided by AE and in terms of that the Assessee has made these payments on account of management charges to it's AE. In view of this the learned Counsel for the Assessee argued that the nature of services rendered by the Assessee are partly in the nature of four categories., i.e., Strategic Guidance, Technical Support, Systems and Software and Business and Administrative Support. In regard to the strategic guidance, the learned Counsel for the Assessee stated that three out

of five Directors of the Assessee were nominated by the Assessee, namely Laurent Jerome Dupagne, Graeme Chambers Lang, Stephen Cushaw Thomas for provision of strategic guidance to the Assessee. He explained that the consideration in this regard is subsumed as a part of the management fee and no salary was paid separately to the Directors. To prove this, the Assessee had filed evidences from the Schedule of related party transactions as disclosed in the financial statements. As regards to the technical software and systems support, he explained that the Assessee acts as an aggregator for the software requirements of the group and assist in obtaining the right to use the computer software from the third party vendors, for use by the entire group and recharges the corresponding costs to the group entities. In support of the same, he filed evidences in the shape of vendor invoices and debit notes furnished on a sample basis. In regard to the business and administrative support, the learned Counsel for the Assessee explained that the Assessee ventured into the third party segment during the year with the help of the expertise of the Associated Enterprises [AE]. The AE's assisted with the Assessee with the activities such as, bidding for contracts with the third parties, legal, financial and other technical guidance as evidenced by the corresponding documents. For all these evidences, the Assessee

drew our attention to the paper books and the relevant pages consisting of page nos.1 to 234.

11. The learned Counsel for the Assessee also argued the matter from the perspective of aggregation approach and also questioned the jurisdiction of the Transfer Pricing Officer [TPO] to question the commercial wisdom of the Assessee as to how the Assessee should conduct its business, which is the prerogative of the Assessee and not of the Revenue. He also argued the arbitrary determination of the ALP, i.e. 'Nil ALP' cannot be the business of these services.

12. On the other hand, the Revenue was represented by the learned CIT-DR, Dr. S. Palani Kumar and he relied on the order of the Transfer Pricing Officer and that of the DRP. He also relied on the decision of the Co-ordinate Bench of this Tribunal in the case of M/s. Lite-on Mobile India Private Limited, Kancheepuram Vs. The Deputy Commissioner of Income Tax, Chennai in I.T.A. Nos.3194 and 478/Chny/2017, dated 03.11.2021 wherein the Tribunal has exactly on identical facts considered the agreement between the parties and noted that the agreement does not have any Clause to protect the beneficiary from deficiencies in the services provided by the service provider and moreover the agreement between the parties is only a reference to the various services to be provided by its Associated

Enterprise but not of the specific documents of rendering actual service to the Assessee. He referred to the findings of the Tribunal that even the allocation is based on the percentage of extraordinary sales against the total sales of the group. The learned CIT-DR stated that the charges are fixed in relation to most of the services on the basis of sales without any reference to what services are required by the Associated Enterprises and their technical qualifications. The learned CIT-DR referred to the substantial portion of the Tribunal's order and the relevant portion of paragraph No.9 that he referred reads as under:

> *"9. ……..In this case, the Assessee, except furnishing agreement between parties, invoices raised by the Associated Enterprises and few email correspondence, no other documents have been filed to prove any services in fact were rendered by its Associated Enterprises. Therefore, in our considered view, even if the agreement is considered to be genuine, the Assessee has never tried to verify the correctness of the cost allocation done by the services provider. Further, the Assessee has failed to substantiate the payment of such a huge managerial fees, month on month, without any supporting evidences like technical specification of services rendered by its AE, personnel deployed for the said purposes and other evidences including correspondence between parties. Although, the Assessee refers to a number of email correspondence between a few employees of the Assessee and its AEs, but on perusal of email samples filed by the Assessee, what we could notice is these emails are general in nature and further with reference to daily production of products manufactured by the Assessee in respect of sales to different regions. Further, none of the email correspondence filed by the Assessee depicts to any evidence of rendering any kind of managerial or technical services to justify the claim of the Assessee that it has received managerial services from its AE. Therefore, we are of the considered view that the Assessee has made periodical payment to its AE in the guise of managerial fee without any justification for such payment and further without any evidence on record to suggest that services were actually rendered."*

Apart from this, the learned CIT-DR read out from the order of the DRP and the relevant portion of the DRP is already reproduced in paragraph No.4 of this order, wherein, the DRP has given reasons that the Assessee has not been able to prove the services rendered for which the management fee is paid. According to the learned CIT-DR, once the Assessee is unable to prove the services rendered, actually for which the management service fees are paid, the Assessee is not entitled to claim the same as deduction and that the TPO has rightly made an upward adjustment in the transfer pricing adjustment. Hence, he supported the order of the TPO and that of the DRP.

13. We have heard the rival contentions and had gone through the facts and circumstances of the case. We noted from the above facts that the Assessee during the impugned assessment year paid the management fee of Rs.1,90,50,727/- to its Associated Enterprise, i.e. FWL for availing various support services pursuant to the management service agreement with its Associated Enterprises. We noted that the Assessee has filed the details such as the invoice payments through banking channels and the names of the Directors, etc., who has rendered the services. The nature of services rendered by the Associated Enterprises “FWL” is broadly in four categories, i.e. Strategic Guidance, Technical Support, Systems and Software and

Business and Administrative Support. We noted that the management fee paid by the Assessee which is about 2% of the overall cost which was included in the cost base while determining the ALP under the TNMM approach adopted at an entity level which was accepted by the Transfer Pricing Officer. The Assessee has produced all relevant evidences as noted above and the case-law cited by the learned CIT-DR in the case of M/s. Lite-on Mobile India Private Limited, Kancheepuram Vs. The Deputy Commissioner of Income Tax, Chennai (supra) where there was no evidence furnished and as to whether the Associated Enterprises has provided services or not? But the facts in the case are distinguishable and in the present case, the Assessee has produced invoices, details of key payment personnel in regard to strategic guidance, series of invoice copies showing third party charges such as Verizon charges in regard to technical software and systems support and also furnished IOCL bid documents in regard to the business and administrative support services. According to us, the Assessee in the present case is able to prove with evidences the services rendered by the Associated Enterprises for which the Assessee has paid management fee for availing various support services pursuant to the management service agreement entered with its Associated Enterprises. In view of the facts, we reverse the order of the lower authorities on this issue and allow the claim of deduction

claimed by the Assessee on account of the management fee paid amounting to Rs.1,90,500,727/- to its Associated Enterprises. Thus, this issue in the Assessee's appeal is allowed.

14. Coming to the second issue as regards to the disallowance of expenditure incurred towards off-the-shelf software. For this, the Assessee has raised Ground Nos.3.1 to 3.5, as under:

> *"3.1. The Hon'ble DRP and the learned Assessing Officer in non-consideration of the fact that the said expenditure merely represents cost to cost reimbursement of expenditure incurred on behalf of the Appellant by AFWG overseas entities and therefore, no income arises in the hands of AFWG entities necessitating the obligation to withhold taxes on the part of the Appellant under the provisions of the Act.*
>
> *3.2 The Hon'ble DRP and the learned Assessing Officer erred in characterizing the expenditure as royalty under the provisions of the Act read with the relevant treaties;*
>
> *3.3 The Hon'ble DRP and the learned Assessing Officer erred in not following the position adopted by the learned Assessing Officer with respect to the same issue in the Appellant's own case in the earlier Assessment Year, wherein similar payments were allowed as a deduction after considering the submissions of the Appellant.*
>
> *3.4 The Hon'ble DRP and learned Assessing officer erred in non-consideration of the Appellant's alternative prayer, on the notwithstanding basis, that the provisions of section 9(1)(vi) of the Act was amended vide Finance Act, 2012 with retrospective effect from April 01, 1976, to include software license fee within the purview of "royalty" and therefore, there exists impossibility of performance on the part of the Appellant as on date of incurrence of such expenditure to deduct tax on such payments made during the subject Assessment Year.*
>
> *3.5 The Hon'ble DRP and the learned Assessing Officer erred in non-consideration of the Appellant's alternative prayer, on a notwithstanding basis, that even assuming without admitting that the said payments are characterized as royalty under the provisions of*

the Act, to the extent the source for the said royalty is from export sales, i.e. a source outside India, the same should not be taxable in India as they are excluded from the purview of taxability of royalty under the specific exclusion categories provided in Section 9(i)(vi) of the Act."

15. We have heard the rival contentions and had gone through the facts and circumstances of the case. The brief facts of the case are that the Assessee has purchased off-the-shelf software products which are in the nature of Microsoft Office [MS Office], IBM Lotus Notes, AVEVA, Auto CAD, etc. The claim of the Assessee is that the said expenditure merely represents the cost-to-cost reimbursement of the expenditure incurred on behalf of the Assessee. The Assessing Officer has held the nature of payment to be royalty and had disallowed the expenditure on account of the non-withholding of taxes under Section 40(a)(i) of the Act. The main issue is as regards to the treatment of payment for purchase of the off-the-shelf software products and as to whether the Associated Enterprises of the Assessee provides this directly to the Assessee or through another entity is not material. The Assessee has received certain software products and has made the payments for it is the most important fact. The same is taxable under the Income Tax Act, 1961 as well as the Double Taxation Avoidance Agreement [DTAA] between India and the United States, United Kingdom and Ireland. However, the transaction

name given by the Assessee to the transaction is not material. The Dispute Resolution Panel [DRP] also confirmed the action of the Assessing Officer and disallowed the expenditure incurred towards the off-the-shelf software products by observing in paragraph No.2.6.3, as under:

> *"2.6.3 The Assessing Officer has discussed in detail the position under the Income Tax Act, 1961 as well as the provisions of the DTAA. The Panel has examined and found the same to be in order. The Panel finds that the decision of the Delhi High Court in the case of Ericsson A.B. was rendered in the context of sale of equipment where the software was embedded and therefore, it was not applicable to the facts of the present case. The decision of the Hon'ble Karnataka High Court in the case of Samsung Electronics Company Limited (cited supra) is with reference to the position as existed before the amendment and the facts being the same, the decision is squarely applicable in this case. Accordingly, the Assessing Officer's decision is correct and the objections are not accepted."*

Aggrieved, the Assessee is in appeal before the Tribunal.

16. We noted that during the year 2011 – 2012 relevant to the Assessment Year, the Assessee debited an amount of Rs.7,79,78,139/- under computer software and maintenance. According to the Assessing Officer, the Assessee has to deduct Tax Deducted at Source [TDS] and under the Domestic Law the above payment is treated as "Royalty" and is taxable in India u/s.9(1) Explanation (vi)(b) of the Act and the Assessing Officer on the directions of the Dispute Resolution Panel had made the addition of

this computer software and maintenance payment considering the same as "Royalty".

17. The learned Counsel for the Assessee now argued that the expenditure incurred towards its share of software cost which are in the nature of off-the-shelf software products such as of Microsoft Office [MS Office], IBM Lotus Notes, AVEVA, Auto CAD, etc. It was contended that the above said expenses were negotiated and incurred at a group level with the third-party vendors by the overseas Associated Enterprises [AE] on behalf of all the group entities and the corresponding cost was recharged to the various entities on a cost-to-cost basis without any mark-up. He stated that this issue stands now covered by the decision of the Hon'ble Supreme Court in the case of Engineering Analysis Centre of Excellence Private Limited Vs. Commissioner of Income Tax reported in [2021] 125 Taxmann.com 42 (SC), wherein the Hon'ble Supreme Court has held that "the amount paid by resident Indian and end-user / distributors to non-resident computer software manufacturers / suppliers , as consideration for resale / use of computer software through EULAs / distribution agreement, is not payment of royalty for use of copyright in computer software, and thus, the same does not give rise to any income taxable in India."

18. We noted that this issue is covered by the decision of the Hon'ble Supreme Court wherein it is held that the expenditure incurred towards the purchase of the off-the-shelf software products is not in the nature of "Royalty" for use of copyright in the software and thus not liable for withholding of tax u/s.195 of the Act, we delete the disallowance and allow this issue of the Assessee.

19. In the result, the appeal of the Assessee in I.T.A No.799/Chny/2017 is allowed.

Order pronounced on 3rd day of August, 2022 in Chennai.

Sd/-	***Sd/-***
(मनोज कुमार अग्रवाल)	**(महावीर सिंह)**
(Manoj Kumar Aggarwal)	**(Mahavir Singh)**
लेखा सदस्य /Accountant Member	**उपाध्यक्ष / Vice President**

चेन्नई/Chennai, दिनांक/Dated: 3rd August, 2022.
EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**
1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त (अपील)/CIT(A) 4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF