

and it is being pronounced today i.e., on 24<sup>th</sup> August, 2022, when both are available.

21. In the result, appeals of the assessee are dismissed.

**Order pronounced in the Court on 24<sup>th</sup> August, 2022 at Kolkata.**

*Sd/-*

**(RAJESH KUMAR)  
ACCOUNTANT MEMBER**

*Sd/-*

**(RAJPAL YADAV)  
VICE-PRESIDENT**

Kolkata, Dated 24/08/2022

*\*SC S.P.S.*

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

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

आदेशानुसार/ BY ORDER,  
TRUE COPY

Assistant Registrar  
आयकर अपीलीय अधिकरण  
ITAT, Patna