

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"B" JAIPUR

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठोड कमलेश जयन्तभाई, लेखा सदस्य के समक्ष
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA. No. 191/JP/2022
निर्धारण वर्ष / Assessment Years : 2017-18

Rajendra and Ursula Joshi Food Industries Private Limited, 603 Elements Mall, 6 th Floor Ajmer Road, Jaipur- 302021.	बनाम Vs.	Principal Commissioner of Income Tax-1, Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAHCR 1374 C		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Deepak Birla (C.A.) &
Shri Anil Kumar (Adv.)
राजस्व की ओर से / Revenue by : Shri Sanjay Dhariwal (CIT)

सुनवाई की तारीख / Date of Hearing : 26/07/2022
उदघोषणा की तारीख / Date of Pronouncement : 24/08/2022

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

This appeal is filed by the assessee aggrieved from the order of the Pr. Commissioner of Income Tax, Jaipur-1 [Here in after referred as Ld. PCIT] for the assessment year 2017-18 dated 28.03.2022 as per provision of section 263 of the Act, which in turn arises from the order passed by the ACIT, Circle-01, Jaipur passed under Section 143(3) of the Income tax Act, 1961 (in short 'the Act') dated 23.08.2019.

2. The Id. Pr. CIT on examination of assessment record noticed that the assessment was completed at returned income of Rs. 1,34,55,360/-. He further observed that order passed by the assessing officer is prejudicial to the interest of revenue and thus, liable for revision under the provisions of section 263 of the Act.

3. Ultimately, the Id. Pr. CIT has passed the order which has been under challenge before us on the following grounds in this appeal;

“1. In the facts and circumstances of the present case and as per established law and legal precedents, Id. PCIT has grossly erred in exceeding his jurisdiction in passing the Order dated 28-03-2022 u/s 263 of the Income Tax Act, in respect of Assessment Order dated 23.08.2019 passed u/s 143(3) for A.Y. 2017-18, Id. PCIT has grossly erred in passing revisionary order u/s 263 and issuing directions to verify and enquire into source of money in the hands of shareholders of the company. Appellant prays that all the necessary inquiries required for completing assessment, were made by Id. AO during assessment proceedings. Thus, the Assessment Order dated 23.08.2019 passed by the Ld. AO is neither erroneous nor prejudicial to the interest of revenue and therefore, no revision of the same is called for on this account.

2. That the Id. Pr. CIT has further erred in setting aside the Assessment Order dated 23-08-2019 u/s 263 when he portrays the Assessment Order as erroneous but fails to establish or demonstrate as to how the Assessment Order is prejudicial to the interest of revenue, more particularly when the twin requirement of being "erroneous & prejudicial to the interest of revenue" needs to be

satisfied cumulatively for invoking the provisions of section 263, thus the impugned Order dated 28-03-2022 so passed deserves to be held bad in the eye of law and be quashed and set aside.

3. That the appellant craves the liberty to add, delete, amend or abandon any of the grounds of appeal either before or at the time of hearing of the appeal.”

4. The fact as culled out from the records is that the assessee company has filed the return of income on 31.10.2017 declaring total income of Rs. 1,34,55,360/- for the year under consideration. The assessee is mainly engaged in the business of manufacturing and marketing of dairy products and earns interest income. The case of the company was selected under CASS for “Limited Scrutiny” on the issue of large increase in share capital. The increase in share capital is of Rs. 25 Cr. During the assessment proceeding notice u/s. 142(1) of the Act was issued along with questionnaire. In response to notice, the assessee filed its submission on 21.06.2019 which has been placed on record. The notice u/s. 133(6) of the Act has been issued to the third party for making inquiry and in response the third party filed the submission and placed on record. Based on these observations the assessment, u/s 143(3), was completed on 23.08.2019 and this way the assessment was completed.

5. After culmination of the assessment proceedings, the Pr. CIT called for the assessment records of the assessee company. From the record he observed that there is a increase in the Share Capital to the tune of Rs. 25 Crores which is said to be invested by holding company M/s. Rajendra and Ursula Joshi Holdings Private Limited. The holding company has invested after receiving the share application money of about 76 crores from the members of Joshi family. Detailed investigation was required to be conducted in order to verify the same. The genuineness of the increase was required to be verified. The Id. Pr. CIT further observed that the company has not commenced business activities yet and only showing income from FDR interest, yet brought forward business loss to the extent of Rs. 73 lakhs has been claimed. As the business was not set up/ commenced, the business expenses are not admissible. Apparently, business loss has been wrongly claimed. Based on these observations the Id. Pr. CIT hold a view that the assessment order passed by the AO to be erroneous and prejudicial to the interest of revenue and thereby a show cause notice dated 19.02.2022 was given to the

assessee. The same is reproduced here in below for the sake of brevity of the facts :-

“Sub: Show cause Notice u/s 263 of the I.T. Act 1961 for the A.Y 2017-18 PAN- AAHCR1374C- regarding -

On examination of assessment record for A.Y. 2017-18, it has been noticed that assessment was completed in your case u/s 143(3) of the I.T. Act, 1961 on 23.08.2019 at returned income of Rs. 1,34,55,360/-.

On going through the details submitted during assessment proceedings, it is noticed that the case was selected for limited scrutiny on the issue of large increase in share capital. The increase in share capital is of Rs. 25 crores. It was explained during assessment proceedings that the investment had been made by holding company, M/s. Rajendra and Ursula Joshi Holdings Pvt. Ltd. The holding company had invested in the shares of the company after receiving share application money of about Rs. 76 crores from the members of Joshi Family. Detailed investigation was required to be conducted in order to verify the same. The genuineness of increase in share capital was required to be verified.

Further, it is observed that the company has not yet commenced business activities and only showing income from FDR interest, yet brought forward business losses to the extent of Rs. 73 lakhs have been claimed in the Assessment year under consideration. As the business was not set up/commenced, the business expenses are not admissible. Apparently. business loss has been wrongly claimed.

In view of the above, it appears that the assessment order passed u/s 143(3) of the I.T. act 1961 in your case for AY 2017-18 on 23.08. 2019 is erroneous in so far as it is prejudicial to the interest of the revenue.

I, accordingly, propose to modify the order on the above issue under the power vested with me u/s 263 of the I.T. Act, 1961. You are, hereby, allowed an opportunity to show cause as to why the order passed u/s 143(3) on OME TAX DEPART IT. Act 1961 in a suitable 25.11.2019 may not be revised u/s 263 of manner.

Therefore, you may submit your reply through e-file portal or through email Jaipur.pcit1@incometax.gov.in on or before 28.02.2022 at 3:30 PM along with other related documents. Please note that in case of failure to submit the reply, the matter will be decided on merits on the basis of material available on record without any further communication in this regard.”

6. In response to the said show cause notice the assessee company has filed a detailed reply where in company has submitted that during the year under consideration assessee company had issued share capital of Rs. 25 crore to Rajendra and Ursula Joshi Holdings Private Limited. The assessee further contended that in the assessment proceeding they have provided all the relevant and required information pertaining the issuance of share capital such as share application Forms, PAS-3, details of Share holder (Name, PAN and Address) to the learned AO. The Id. AO has independently confirmed these information u/s 133(6) of the Act and the same was also kept on record by the Id. AO. The company also submitted that the investor is also a private limited company and has sufficient fund to invest in the assessee company. It was further submitted that with respect to identity, creditworthiness and genuineness of the share capital all the relevant details placed on record. The money is invested from the disclosed sources and from a corporate entity regularly

assessed to tax. Hence the assessment has been completed after due application of mind. The assessee further submitted that as regard the carry forward business loss of Rs. 73 lakhs it is submitted that the issue of allowing of very same business losses of Rs. 73 lakhs for A. Y. 2015-16 and 2016-17 allowed by the AO in the assessment orders passed u/s. 147 for both the years on 22.02.2022.

7. The Id. Pr. CIT after going through the submission of the assessee observed that the case was picked up under limited scrutiny on issue of large increase in Share Capital. The assessment was completed accepting the returned income of the assessee even though the company has introduced share capital of Rs. 25 crores. The source of share application money received by the said holding company M/s. Rajendra and Ursula Joshi Holdings Private Limited are also not found explained in the similar impending proceeding u/s. 263 of the Act. Therefore, Id. Pr. CIT considered that the source of share application money from M/s. Rajendra and Ursula Joshi Holdings Private Limited is just a make-believe arrangement to rotate the unexplained funds among the business concerns of the company. In view of the said

observation the Id. Pr. CIT hold that the order passed by the AO was erroneous in so far as it is prejudicial to the interest of the revenue. While holding that view the Id. Pr. CIT has relied the judgment of the apex court in the case of Deniel Merchants P. Ltd. & others Vs. ITO. He also relied upon the decision of M/s. Gee Vee Enterprise 99 ITR 375 Delhi High Court, Jagdish Kumar Gulati Vs. CIT 269 ITR 71 (Allahabad HC), Duggal & co. 220 ITR 456(Delhi), K. A. Ramaswami Cehttiar Vs. CIT 220 ITR 657 (Mad).

8. On merits the Id. AR of the assessee submitted before us that his detailed submission which is extracted here in below :

“Facts: The assessee, a Private Limited Company. The main object of the company is of Manufacturing and Marketing of Dairy products. The source of income of the assessee during the year under consideration is interest earned on FDR . The assessee filed its return of income for A.Y. 2017-18 on 31.10.2017 declaring Income of Rs. 1,34,55,360/-. Thereafter, the case was selected for scrutiny by CASS under Limited Scrutiny for the reason,(See 263 Order Pg 1):

- i. *Share Capital*
- ii. Expenses incurred for earning exempt income.

Later on, through SCN dated 19.02.2022 (PB 1-3), it was proposed to invoke revisional proceedings u/s 263 on the ground that captioned assessment order dated 23.08.2019 passed by the AO is erroneous in so far as prejudicial to the interest of Revenue because the AO did not verify / examine

the issues which he ought to have made.

In response to the SCN, the assessee filed detailed written submission vide letter dated 28.02.2022 (PB 4-10). The Id. CIT, after referring to the submission, finally held as under:

“5. In have considered the submissions filed by the AR. It is seen that return of Income in this case was e-filed on 31.10.2017 at a total income of Rs. 1,34,55,360/-. The case was picked up under limited scrutiny on issue of ‘large increase in Share Capital’. The assessment was completed u/s 143(3) of the Act on 23.08.2019 accepting the returned income. During the year under consideration the company has introduced share capital of Rs. 25 crores. The AR submitted that the investment was received from the holding company M/s Rajendra and Ursulla Holdings Pvt. Limited. It is pertinent to mention here that the source of share application money received by the said holding company M/s Rajendra and Ursulla Holdings Pvt. Limited are also not found explained in the similar impending proceedings u/s 263 of the Act. Therefore, the source of share application money from M/s Rajendra and Ursulla Holdings Pvt. Limited is just a make believe arrangement to rotate the unexplained funds among the business concerns of the company.

The Id. CIT thereafter referred to the decision in the cases of Deniel Merchants P. Ltd. & others vs ITO appeal No. 2396/2017 dated 10.04.2017 of the Hon’ble Supreme Court and also M/s Gee Vee Enterprises 99 ITR 375 (Delhi High Court)[1995]. Some more decisions were cited in the Impugned Order. The Id. CIT finally held the Assessment Order dated 23.10.2019 as erroneous and prejudicial to the interest of the revenue and set aside the same and directed a fresh assessment to be made.

Thus, feeling aggrieved, the assessee has preferred this Appeal before the Hon’ble Tribunal.

The other relevant facts are that the assessee company in the relevant year received share capital of Rs 25 Crores/- from Rajendra and Ursula Joshi Holdings Pvt Ltd.

When enquired, the assessee stated that the Shareholder Company have received the entire amount of share capital from their Shareholders and then proceedings u/s 263 of the Rajendra and Ursula Joshi Holdings Pvt Ltd is already initiated.

GOA 1

Submissions:

1. Legal Position on Sec.263 – Judicial Guideline: Before proceeding, we may submit as regards the judicial guideline, in the light of which, the facts of this case are to be appreciated.

1.1 The pre-requisites to the exercise of jurisdiction by the CIT u/s 263 of the Act, is that the order of the AO is established to be erroneous in so far as it is prejudicial to the interest of the Revenue. The CIT has to be satisfied of twin conditions, namely:

(i) The order of the AO sought to be revised is erroneous; and,

(ii) It is prejudicial to the interests of the Revenue.

If any of the aforementioned two requirements is absent i.e. if the assessment order is not erroneous but it is prejudicial to the Revenue, then Sec.263 cannot be invoked.

This provision cannot be invoked to correct each and every type of mistake or error committed by the AO; it is only when an order is erroneous as also prejudicial to revenue's interest, that the provision will be attracted. An incorrect assumption of the fact or an incorrect application of law will satisfy the requirement of the order being erroneous. The phrase '*prejudicial to the interest of the revenue*' has to be read in conjunction with an erroneous order passed by the AO. Every loss of Revenue as a consequence of the order of the AO cannot be treated as prejudicial to the interest of the Revenue. For example, if the AO has adopted one of the two or more courses permissible in law and it has resulted in loss of revenue, or where two views are possible and AO has taken one view with which the CIT does not agree, it cannot be treated as an erroneous order

prejudicial to the interest of the Revenue, unless the view taken by the AO is totally unsustainable in law. Kindly refer Malabar Industrial Co. Ltd. v/s CIT (2000) 243 ITR 83 (SC).

1.2 Also kindly refer CIT v/s Max India Ltd. (2007) 295 ITR 282 (SC) wherein it is held that:

"The phrase "prejudicial to the interests of the Revenue" in S. 263 of the Income Tax Act, 1961, has to be read in conjunction with the expression "erroneous" order passed by the AO. Every loss of revenue as a consequence of an order of the AO cannot be treated as prejudicial to the interests of the Revenue. For example, when the AO adopts one of two courses permissible in law and it has resulted in loss of revenue, or where two views are possible and the AO has taken one view with which the Commissioner does not agree, it cannot be treated as an erroneous order prejudicial to the Revenue, unless the view taken by the AO is unsustainable in law."

Ratio of these cases fully apply on the facts of the present case in principle.

1.3 The Id. AR attended time to time, produced books of account including cash book, ledger, subsidiary records and filed various other details as required, stated above and also those even though not required, which were duly examined.

The AO made all the inquiries, sought clarifications on all the relevant aspects to the extent he was supposed looking to the nature of the issue involved, the past accepted history of the case and the evidences and material already available therein together with the material provided during the assessment proceedings. Thus, Id. AO framed the assessment in accordance with the available judicial guideline.

It is also a fact on record that the assessee opted for personal hearing and denied for e-proceedings. Again, an admitted fact is that the AR CA Rajeev Mathur attended on various occasions on as many as two dates (28/08/2018 and 24/06/2019) mentioned on the first page of the subjected Assessment Order. Needless to say, that, during the course of personal hearings, there was a

clear exchange of oral information by way of discussion and the AO was duly informed about the amount and nature of the gift as well as the relation between the donor and donees and delivery and acceptance of the gift by donor and donees respectively. The AO once have been raised relevant queries discussed the issues of identity and creditworthiness of the shareholders, source of investment, copies of bank statement and the genuineness of the transactions. The AR explained him, in a great detail w.r.t all the aspects. It cannot be presumed that a quasi-judicial authority having raised the relevant queries would not have asked anything from the AR during the course of the personal hearing and remained a silent spectator. More particularly, when all the shareholder company were regular IT assesses with PAN no. and after discussion with them, he was having the authority and a technical infrastructure to look into the assessment record of this year as well as the preceding year along with the enclosures filed with or within the ROI by the concerned shareholder.

Thus, unless there was something negative available on record or so alleged by the Id. CIT, his attempt to find fault in the actions of the AO, is not legally justified.

2.1 Due application of mind:

It is submitted with respect to identity, creditworthiness and genuineness of the share capital and that the receipts towards the share capital of Rs. 25 Crs was from disclosed sources to the extent he was supposed to act in law. Hence the assessment has been made under scrutiny, the AO is supposed to act accordance with law after due application of mind which, in fact, has been done in this case.

2.2 This is also evident from queries raised and the replies given thereto, reproduced hereunder:

2.2.1 Through the Notice/s u/s 142(1) dated 10.06.2019 (PB 11-13), thereto called for explanation as under:

“1. Please furnish details of addition and drawings made in the capital account during the year in the following format along-with documentary evidence for sources of addition in capital made during the year under consideration”

The Assessee responded to the notice vide letter dated 21.06.2019

Relevant Extract of reply dated 21.06.2019 is reproduced as under.(PB-):

4. Total Addition made during the year in the share capital of the company is as under:

Opening Capital as on 01.04.2016	Head of addition	Total Addition	Head of Drawings	Total Drawings	Closing Capital as on 31.03.2017
40.01 Crore	Equity Share (Paid up capital)	25 Crore	NIL	NIL	65.01 Crore

Copy of Share application form, List of share holders to whom shares allotted, Form PAS-3 and challan is enclosed in support.

3 Source of receipt of Share capital amount:

3.1 AO acted as per Judicial Guidelines:

This all the more holds good when binding decisions of the Hon'ble jurisdictional High Court in various cases (infra) have propounded the principle in the context of S.68 being only the examination of the identity of the shareholder but the AO is not legally bound to examine source of source, once the immediate source is available.

In the present case, the AO was having complete details of the identity in the shape of PAN number & address, etc (PB 50-59). As stated, he was able and he looked into the file of the shareholder in the portal of the department. Thus, in view of the binding judicial guideline, the AO was not obliged still to ask the assessee to provide source of source under the pretense of examination of the creditworthiness of the shareholder.

3.2 Following decisions of Hon'ble Rajasthan High Court are directly relevant for the purpose.

3.2.1 Kindly refer Labhchand Bohra V/s ITO (2008) 8 DTR 44 (Raj.) (DPB1-4) held that

“Cash credit- burden of proof- identity of the creditors established and the confirmed the credit. This discharged the burden of appellant to prove genuineness. However, capacity of the lender to advancement money to appellant was not a matter which the appellant could be required to establish and that would amount to calling upon him to establish the source of source. Hence addition cannot be sustained.”

3.2.2 In Aravali Trading Co. v/s ITO (2008) 8 DTR 199 (Raj) held that:

“Once the existence of the creditors is proved and such persons own the credits which are found in the books of the appellant, the appellant’s onus stand discharged and the latter is not further required to prove the sources from which the creditors could have acquired the money deposited with him and, therefore the addition u/s 68 cannot be sustained in the absence of anything to establish that the sources of the creditors deposits flew from the appellant itself.”

3.2.3 In CIT v. G. M. Mittal Stainless Steel (P.) Ltd. [2003] 263 ITR 255(SC)

“Precedent—Binding nature of judgment—Decision of the jurisdictional High Court—Where the decision of the jurisdictional High Court has not been set aside or at least has not been appended from it would be binding—In view of this CIT proceeding on the basis of the High Court other than jurisdictional High Court on the basis that jurisdictional High Court was erroneous and that the AO who had acted in terms of the High Court’s decision had acted erroneously, was not justified”

4.1 Accordingly, it is submitted that AO raised very specific and directly relevant queries/called for explanation and evidences w.r.t. source of amount received by the company from the shareholder company, means to the extent he was supposed to act in law and in accordance with the above decisions.

4.2 As apparent from the record, it is very clear that the Assessee had discharged the burden, by satisfying all the three conditions, as under:

4.2.1 Identity Established: The facts are not denied that the assessee had already submitted complete addresses of the shareholder Company as also Permanent Account Number (PAN) which is the best evidence to prove the identity of a shareholder, in the records of AO itself. Moreover, all the transactions with the shareholder company were admittedly made through banking channels only. Thus, their identity is fully established.

4.2.2 Genuine Transactions: The genuineness of the transaction is fully established in as much as all the borrowings were made through account payee cheque only and the same was duly verified by the AO from the bank statement of the assessee company filed before him, wherein the fact and the receipt of the

subjected amount towards the allotment of share, was clearly visible and was duly verified by the AO. Apart from the bank statement, the AO was also having the ledger accounts of the bank in the account books maintained by the assessee and produced before him containing complete details i.e. the amount, date, cheque number etc. It is not the case of the revenue that the borrowing was made in cash so as to justify any suspicion by thereto. Pertinently the Ld. Pr. CIT never doubted the explanations and never rebutted all the voluminous evidences submitted herein above. Thus, the above factual position is duly admitted even by the Ld. Pr. CIT. Further, pertinent fact is that even the assessment of all the shareholders stands completed (Though u/s 143(1) but still has evidently value), without making any variation in the declared income therefore, the source of funds in their hands before transferring share application money to the appellant, stands established beyond all doubts.

Still if the AO doubts the availability of the source in the hands of those shareholders, then the AO/CIT must have taken actions in the hands of shareholder Company but not in the case of the assessee. We rely on the CIT vs. Lovely Exports (P.) Ltd. [2008] 216 CTR 195 (SC).

4.2.3 Capacity Proved: Further the creditworthiness of the shareholder company also stands fully established in as much as the direct source of the amounts given was the Capital of Rajendra and Ursula Joshi Holdings Pvt Ltd, and this clear fact cannot be denied as the transaction have made through account payee cheque/account transfer. The assessee has not only submitted PAN no. but also provided copy of Income Tax return of income which contains the computation of total income (PB 24).

Needless to say that the entire information of that particular shareholder being the ITR, details of income declared, subjected transactions done with the assessee company in the current year as also his creditworthiness/financial capacity was duly verified by the AO. The Ld CIT, in fact, did not apply his mind on this aspect and ignored that the AO was empowered legally and technically to have examined the veracity of the claim made by the assessee with regard to the creditworthiness of the shareholders.

5.1 It is not the case of CIT that there was a complete/total lack of inquiry. The law is well settled that the Assessment order cannot

be held to be erroneous simply on the allegation of inadequate enquiry. Unless there is an established case of total lack of enquiry. Kindly refer CIT vs. Sunbeam Auto Ltd. (2011) 332 ITR 167 (Del), wherein Delhi High Court was considering the aspect, when there is no proper or full verification, and it was held that:

“One has to see from the record as to whether there was application of mind before allowing the expenditure in question as revenue expenditure. Learned counsel for the assessee is right in his submission that one has to keep in mind the distinction between “lack of inquiry” and “inadequate inquiry”. If there was any inquiry, even inadequate that would not by itself give occasion to the CIT to pass orders under section 263 of the Act, merely because he has a different opinion in the matter. It is only in cases of “lack of inquiry” that such a course of action would be open.”

5.2 In another case of Narain Singla v. PCIT [2015] 62 taxmann.com 255 (Chandigarh - Trib.) it was held that when AO was fully aware of matter, he had appraised evidences filed by assessee and then had formed a view to accept same, Commissioner was unjustified in invoking jurisdiction under section 263. Whether if there was an enquiry, even inadequate, that would not, by itself, give occasion to Commissioner to pass order under section 263, merely because he has a different opinion in matter; it is only in case of 'lack of inquiry' that such a cause of action can be open.

5.3 In CIT vs. Chemsworth Pvt. Ltd. (2020) 275 Taxman 408 (Kar), it was held that:

Revision—Erroneous and prejudicial order—AO taking plausible view—AO completed the assessment without considering expenditure which was not allowable under s. 14A—CIT held that non-consideration of disallowable expenditure under s. 14A was erroneous and is prejudicial to the interest of the Revenue—Not correct—CIT has held that the enquiry conducted by the AO was inadequate and has assumed the revisional jurisdiction—Assessee has filed all the details before the AO and AO has accepted the contention of the assessee that no expenditure was attributable to the exempt income during the relevant assessment year—Thus, while recording the said finding, the AO has taken one of the plausible views in allowing the claim of the assessee—Therefore, CIT could not have set aside the order of assessment merely on the ground of inadequacy of enquiry—Order passed by the CIT

was not sustainable in law hence, the Tribunal rightly set aside the impugned order of the CIT.

The Id. CIT is completely silent on this aspect in the impugned order.

6.1 The allegations made by the Ld. CIT are completely baseless, and hold no ground against the clear and well established facts: The allegation and the basis of holding the Assessment Order erroneous etc. to the effect that the fact of receipt of a the source of share application money received by the said holding company M/s Rajendra and Ursula Holdings Pvt. Limited are also not found explained in the similar impending proceedings u/s 263 of the Act. Therefore, the source of share application money from M/s Rajendra and Ursulla Holdings Pvt. Limited is just a make believe arrangement to rotate the unexplained funds among the business concerns of the company. The nature of the transaction is not much relevant and does not render any help to the Department in as much as, the substantive fact fully established is that Assessee company has received the Capital of Rs. 25 Crs through E-banking channels. The availability of the fund in the Shareholder Company Bank account and flowing of the funds from that account to the assessee company accounts, was elaborately discussed and demonstrated before the AO (and also before the Id. CIT as well) wherein, he could not find any fault. Simply because the Shareholder assessment is reopened under Section 263, Ld CIT has concluded the order passed by the Ld AO was erroneous in so far as it is prejudicial to the interests of the revenue. The Id CIT did not find any fault by bringing any contrary evidence or adverse circumstance in this regard.

7.1 Beyond the scope of enquiry contemplated u/s 263: The scope of enquiry in the present case was limited to the extent of the issues made a basis for selection of the case. The admitted fact was that the case was selected for limited scrutiny so as to examine whether the funds received in the form of share capital are from disclosed sources as per notice issued u/s 142(1) (PB 11-13). It is also a fact available on record that limited scrutiny was not converted to full scrutiny nor the higher authorities did so.

Thus, the scope of examination by the AO in this limited scrutiny was confined:

a) Only to the examination of the fact as to whether the funds received in the form of share capital were from disclosed sources or not. Evidently, there was no pointed reference made to S.68 therefore, the technical requirement of S. 68 being establishing the identity and creditworthiness of the creditor and genuineness of the transaction could not have been presumed by the Ld. Pr. CIT and consequently, he could not have expected the AO to get the same proved by the assessee to the hilt. In other words, this could not be a good basis for holding the subjected assessment as erroneous and prejudicial to the interest of the revenue. It cannot be denied that the very reason of selection was certainly enquired into by the AO in as much as the funds of Rs. 25 Crs in the form of share capital were found received from disclosed sources as they were received from the regular income tax assesses through banking channels. That being the fact, there was no reason, to offer such amount to tax.

7.2 Supporting Case Laws

The law is well settled that in the limited scrutiny assessment, the AO can be expected to make enquiry only to the extent of the reason/ basis of selection of the case for the limited scrutiny and the CIT cannot invoke S. 263 on the issues which were not made basis for selection of the case.

Kindly refer Mahendra Singh Dhankar (HUF) vs. ACIT, (2021) 35 NYPTTJ 458 (Jp) held that:

“Revision—Erroneous and prejudicial order—Limited scrutiny assessment— Case of the assessee was selected for limited scrutiny under CASS on account of mismatch of sales turnover as reported in audit report, ITR, AIR and CIB data—AO issued notice under s. 143(2) and enquired about the issues under consideration—Being satisfied, the AO completed the assessment under s. 143(3) without any adverse finding regarding the issues for which the matter was selected for limited scrutiny—Scope of enquiry in case of limited scrutiny is limited to the extent of the issues for which case is selected for scrutiny under CASS— However, in case during the assessment proceedings the AO is of the view that substantial verification of other issue is also required, then the case may be taken up for comprehensive scrutiny with the approval of the Principal CIT/Director of IT

concerned—Without following said procedure and necessary approval of the competent authority, conducting an enquiry on the issue which is outside the limited scrutiny would be beyond the jurisdiction of the AO—Therefore, where the matter is selected for limited scrutiny, revisional jurisdiction cannot be exercised for broadening the scope of jurisdiction that was originally vested with the AO while framing the assessment—For the purposes of converting limited scrutiny to complete scrutiny, what is relevant is that there must be some credible material or information on face of the record indicating that there is possibility of underassessment of income if the case is not examined under 'complete scrutiny'—In the instant case, there was no tangible material or information available during the course of assessment proceedings basis which reasonable belief can be formed of escapement or underassessment of income which could have led the AO to seek permission to convert limited scrutiny into complete scrutiny—Issue of valuation of closing work-in-progress as well as matter relating to agriculture income, which are held by the Principal CIT as matters not examined by the AO, are matters which are not part of the reasons for which the case was selected for limited scrutiny—As far as matters for which case was selected for limited scrutiny in terms of mismatch of sales turnover is concerned the Principal CIT has not recorded any adverse findings in terms of lack of enquiry or inadequate enquiry on part of the AO—Therefore, the order passed by the Principal CIT under s. 263 is set aside and the order of the AO is sustained.”

In CIT v/s Smt. Padmavathi (2020) 4 NYPCTR 682 (Mad), it was held that:

“Revision—Erroneous and prejudicial order lack of proper enquiry—AO in his limited scrutiny, has verified the source of funds, noted the sale consideration paid, the expenses incurred for stamp duty and other charges—Source of funds was verified and the AO was satisfied with the same—Principal CIT while invoking his power under s. 263, faults the AO on the ground that he did not make proper enquiry—It is not clear as to what in the opinion of the Principal CIT is 'proper enquiry'—Further, merely because the guideline was higher than the sale consideration shown in the deed of conveyance, cannot be the sole reason for holding that the assessment is erroneous and prejudicial to the interest of revenue”

In *Su-Raj Diamond Dealers (P) Ltd. v/s PCIT (2020) 203 TTJ (Mumbai) 137*, it was held that:

“Revision—Erroneous and prejudicial order—Lack of proper enquiry vis-a-vis case selected for limited scrutiny under CASS—As per CBDT Instruction No. 20 of 2015, dt. 29th Dec., 2015, scrutiny in cases selected through CASS is to be confined only to the specific reasons/issues for which the case has been picked up for scrutiny—However, the case may thereafter be taken up for complete scrutiny with the approval of the administrative Principal CIT/CIT, where it is felt that apart from the CASS information there is potential escapement of income of more than Rs.10,00,000—In this case, it is neither a fact nor the case of the Revenue that the case was taken up for complete scrutiny with the approval of the administrative CIT—Since the scope of the assessment framed by the AO under s.143(3) was circumscribed by the limited reasons for which the case of the assessee was selected for scrutiny assessment, he was absolutely divested of his powers from traversing on issues which did not fall within the realm of the said limited purpose—Thus, no infirmity could be attributed to the assessment framed by the AO on the ground that he has failed to deal with other issues which did not fall within the realm of the limited reasons for which the case was selected for scrutiny assessment—Thus, the order passed by the AO under s. 143(3) cannot be said to be erroneous— Therefore, order passed by the Principal CIT under s. 263 is quashed.”

In *Nayek Paper Converters vs. ACIT (2005) 93 TTJ (Cal) 574*, it was held that:

“Revision—Erroneous order and/or order prejudicial to Revenue—Limited scrutiny assessment by AO under s. 143(2)(1)—Exercise of revisional jurisdiction by CIT directing AO to make comprehensive scrutiny assessment under s. 143(2)(ii)—Invalid—It is the exclusive discretion of the AO to proceed under s. 143(2)(i) or 143(2)(ii) in a given case—AO having chosen to make assessment under s. 143(2)(i) after obtaining approval of Addl. CIT and making proper enquiries, order of AO could not be said to be erroneous and prejudicial to the interest of Revenue—Further, time limit for issue of notice under s. 143(2)(ii) had also expired—Still further, only miniscule cases were to be taken up for

comprehensive scrutiny under s. 143(2)(i) as per guidelines issued by CBDT”

8. Alternatively and without prejudice to above, even otherwise on merits, there has been due and proper application of mind in as much as the Ld. AO raised directly relevant queries (as stated above) which were duly replied by the assessee as well. There appears no valid basis to doubt the genuineness and source of the share capital introduced by the shareholder company as the same is not backed by any adverse evidence but mere suspicion. In other words, it was nothing but a substitution of opinion by the Ld. CIT. Therefore, on this aspect also the subjected assessment order could not be covered u/s 263 as it was neither erroneous nor prejudicial to the interest of the revenue.

9. Proceeding and order u/s 263 lost its ground and relevance: Interestingly, on the basis of the Order u/s 263, Assessment for the AY 2016-17 is already opened by the AO of the shareholder company and for AY 2017-18, Order u/s 263 is passed by the Pr CIT for reopening of assessment against which appeal is pending before the Hon'ble Tribunal (PB 41-49), which clearly implies that the department as a whole is not sure whether the subjected amount of investment in share capital was the undisclosed income of the appellant company for want of established source or it's the undisclosed income of the shareholder company. Moreover, the issuance of these notices also impels that the Ld. CIT wrongly alleged the subjected assessment order of the appellant as erroneous and prejudicial to the interest of revenue because the respective AO having re opened, shall ask the shareholder company to explain the source, failing which additions could be made in their hand. This will result in proceeding on the same issue in the hands of two assesses as also addition of same income twice, which is not permissible in the eyes of law.

10. The allegation of the Ld. CIT is mere suspicion and substitution of opinion. moreover, once all the details were made available before the CIT, he should have clearly decided the relevant issues mandatorily required for Section 263, instead of merely setting aside the assessment and sending it back to the AO. kindly refer Elder IT Solutions (P.) Ltd. vs CIT (infra).

11. Even the amendment (Expl. 2(a)) does not confer blind powers: It is held that despite there being an amendment, enlarging the scope of the revisionary power of the Id. PCIT u/s 263 to some extent, it cannot justify the invoking of the Expl. 2(a) in the facts of the present case. Before referring to that Explanation, one has to understand what was the true meaning of the Explanation in the context of application of mind by a quasi-judicial authority.

In the case of Narayan Tatu Rane Vs. ITO Itat, (2013) 7 NYPTTJ 1493 (Mum) it was held that newly inserted Explanation 2(a) to Sec. 263 does not authorize or give unfettered powers to Commissioner to revise each and every order, if in his (subjective) opinion, same has been passed without making enquiries or verification which should have been made.

12. Supporting Case Laws on S. 263:

12.1 Kindly refer CIT v/s Rajasthan Financial Corporation (1996) 134 CTR 145 (Raj). held that:

“Once AO has made enquiries during the course of assessment proceedings on the relevant issues and the assessee has given detailed explanation by a letter in writing and the Assessing Officer allowed the claim being satisfied with the explanation of assessee, the decision of the AO cannot be held to be erroneous simply because in his order not make an elaborate discussion in that regard.”

12.2 In CIT v/s Ganpat Ram Bishnoi (2005) 198 CTR (Raj) 546 held that from the record of the proceedings, in the present case, no presumption can be drawn that the AO had not applied its mind to the various aspects of the matter. In such circumstances, without even prima facie laying foundation for holding that assessment order is erroneous and prejudicial to interest in any matter merely on spacious ground that the AO was required to make an enquiry, cannot be held to satisfy the test of existing necessary condition for invoking jurisdiction u/s 263. Jurisdiction u/s 263 cannot be invoked for making short enquiries or to go into the process of assessment again and again merely on the basis that more enquiry ought to have been conducted to find something.

12.3 In Gabriel India Ltd. [1993] 203 ITR 108 (Bom), law on this aspect was discussed in the following manner (page 113): “. . . From a reading of sub-section (1) of section 263, it is clear that the power of suo motu revision can be exercised by the Commissioner only if, on examination of the records of any proceedings under this Act, he considers that any order passed therein by the Income-tax Officer is „erroneous in so far as it is prejudicial to the interests of the Revenue□ . It is not an arbitrary or unchartered power, it can be exercised only on fulfilment of the requirements laid down in sub-section (1). The consideration of the Commissioner as to whether an order is erroneous in so far as it is prejudicial to the interests of the Revenue, must be based on materials on the record of the proceedings called for by him. If there are no materials on record on the basis of which it can be said that the Commissioner acting in a reasonable manner could have come to such a conclusion, the very initiation of proceedings by him will be illegal and without jurisdiction. The Commissioner cannot initiate proceedings with a view to starting fishing and roving enquiries in matters or orders which are already concluded. Such action will be against the well-accepted policy of law that there must be a point of finality in all legal proceedings, that stale issues should not be reactivated beyond a particular stage and that lapse of time must induce repose in and set at rest judicial and quasi-judicial controversies as it must in other spheres of human activity.

12.4 In Elder IT Solutions (P.) Ltd. vs CIT [2015] 59 taxmann.com 232 (Mumbai - Trib.), it was held that:

“18. In the case in hand, there is no dispute that the AO called for financial details of these companies and also examine the parties in order to satisfy himself about the genuineness of the transaction. Therefore, on the basis of the record available before him, the AO accepted the claim of the assessee. The Commissioner has not found any fault with the details and records filed by the assessee in support of the claim but has cited the reasons that the AO has not conducted the proper enquiry. When the entire record was available with the Commissioner then he ought to have given a concluding finding that the view taken by the AO is contrary to the law as well as facts emerging from the records. However, the Commissioner has not given any such finding and restored the matter to the record of the AO which is not permissible as per the provisions of section 263 when the AO has conducted the enquiry and allowed the claim of the assessee on the basis of the

examination of the record as well as the parties in person. We further note that the assessee has also filed the bank statements of these companies showing the transaction of payment of share premium as well as loans to the assessee. The transactions were also reflected in the return of income filed by these companies, therefore, in any case if the Department has any doubt about the genuineness of arranging the funds by these share applicant companies, the enquiry and investigation should have been conducted in those cases as held by the hon'ble Delhi High Court in the case of Lovely Exports (P.) Ltd. (supra) which has been confirmed by the hon'ble Supreme Court by dismissing the special leave petition filed by the Department.”

12.5 In case of *Rajmal Kanwar v. CIT-I* [2017] 82 taxmann.com 119 (Jaipur

- Trib.) it was held that orders prejudicial to interest of revenue - Assessment year 2011-12 - Where AO had made sufficient enquiries, considered survey records and surrender made by assessee and after considering submissions of assessee completed assessment proceedings under section 143(3), assessment order could not be held to be an erroneous order which was prejudicial to interest of revenue.

12.6 In the case of *Abdul Hamid v. Income-tax Officer* [2020] 117 taxmann.com 986 (Gauhati - Trib.) it was held that only probability and likelihood to find error in assessment order is not permitted u/s 263.

12.7 *CIT v/s Vikas Polymers* 341 (2012) ITR 0537 (Del)

In view of the above submissions, legal provisions and the established Judicial Principles & Precedents, the impugned order passed u/s 263 deserves to be quashed and set aside in its entirety.

The above submissions are based on the facts & information made available and as per instructions of the appellant.”

9. In addition to the above written submission the Id. AR submitted before us that the company M/s. Rajendra and Ursula

Joshi Holdings P. Ltd., who invested in the assessee company is already assessed to tax. This company source is already under review with the Pr. CIT where the source of the source is already under review. Irrespective of that result since, the source of the investment made in this company is already from the disclosed source department cannot tax the same money at each stage of investment, when the transaction is already from the disclosed sources. In the assessment proceeding the Id. AO has verified the identity, genuineness and credit worthiness from the assessee company as well as from the investor company under section 133(6) when this efforts are already recorded in the assessment proceeding what else efforts rest which lead the order erroneous and prejudicial to the interest of revenue. The twin conditions that the order of the AO sought to be revised is erroneous and it should be prejudicial to the interest of revenue and in the present case the Id. PCIT failed to brought on record even in the notice it self. Thus, there is nothing on record which prove that the order is erroneous and prejudicial to the interest of revenue. Even the assessment order itself depicted what action has been taken by the Id. AO while discharging his duty against the reasons of selection of the case. Even the Id. AO not only verified the documents submitted by the

assessee company he has independently verified the facts which proves the legitimate inquiry to be done by the AO which is not only done but it is recorded in the body of the assessment order. For this contention the Id. AR has relied upon the findings of the jurisdictional high court in the various cases as mentioned in the written submission referred here in above. Thus, once the Id. AO has specifically raised the issue by specific query and reply was also cross verified as per provisions of section 133(6) then nothing left to be done as alleged by the Pr. CIT even the order of the Pr. CIT silent on the efforts not made by the Id. AO. As the case was for limited scrutiny and the Id. AO satisfied that the funds received in the form of share capital were from the disclosed sources and the same is cross verified by him, on the same very issue order cannot be said to be erroneous and prejudicial to the interest of revenue. The Id. AR relying upon the judicial precedent that the AO can be expected to make enquiry only to the extent of the reason/ basis of selection of the case and Pr. CIT cannot invoke the provisions of section 263 on the issues which were not made basis for selection. The Id. AR further submitted that even the amendment made enlarging the scope of the revisionary power of the Id. PCIT under the provision of section 263 does not authorize or give unfettered

powers to the Commissioner to revise each and every order. The Id. AR for this contention relied upon the decision of jurisdictional high court in the case of CIT Vs. Rajasthan Financial Corporation where in the court held that “once AO **has made enquiries** during the course of assessment proceedings **on the relevant issues** and the assessee has given detailed explanation by a letter in writing and the Assessing Officer allowed the claim being satisfied with the explanation of assessee, the decision of the AO cannot be held to be erroneous simply because in his order not make an elaborate discussion in that regard.” He further relied on the decision in the case of CIT Vs. Ganpat Ram Bishnoi 198 CTR 546 (Raj) where in the court held that **jurisdiction u/s. 263 cannot be invoked** for making short enquiries or to go into the process of assessment again and again merely on the basis of that more enquiry ought to have been conducted to find something.

10. Au contraire, the Id. DR justifies the order of the Id. PCIT and stated that the assessee has introduced the significant money as share capital and the source of the investment is coming through the same person Mr. Joshi from abroad and thus, this investment is required to be checked with that aspect which the Id. AO failed

to undertaken. The Id. DR further submitted that the company has yet not commenced the business and claimed business losses which is also not verified by the Id. AO and he has merely accepted the submission and has not analyzed the same. The Id. DR has relied on the following judicial precedent to drive home the contentions raised before us:

- [2000] 109 Taxman 66(SC) Malabar Industrial Co. Ltd., Vs. Commissioner of Income-tax
- [2007] 158 Taxman 160(SC) Commissioner of Income-tax, Bhopal Vs. Raison Industries Ltd.
- [1975] 99 ITR 375(DELHI) Gee Vee Enterprises Vs. Additional Commissioner of Income-tax
- [2000] 108 Taxman 464 (Madras) Commissioner of Income-tax Vs. Seshasayee Paper & Boards Ltd.
- [2006] 101 ITD 405(MUM.) Arvee International Vs. Additional Commissioner of Income-tax, Range 19(1), Mumbai
- [1986] 25 Taxman 341(MP) Commissioner of Income-tax Vs. Shriram Development Co.
- [2018] 95 taxmann.com 366 (SC) Deniel Merchants (P.) Ltd. Vs Income-tax Officer
- [1981] 7 Taxman 13 (SC) K.P. Varghese Vs. Income-tax Officer

11. After careful consideration of the arguments advanced by both the parties, materials available on the record, the orders of the lower authorities and judgments cited by both the parties. It is not disputed by both the parties the case of the assessee was selected for limited scrutiny and issue to be examined was increase in share capital. In the assessment order the Id. AO has mentioned that he

has examined that issue and also cross verified the same by issue of notice u/s. 133(6) the same is evident from the findings recorded in the body of the assessment order. As the case was for this limited purpose the same has been examined and verified by the Id. AO. The Id. Pr. CIT evidently did not place on record any apparent error on the part of the AO so as to substantiate that order passed by the Id. AO is prejudicial to the interest of revenue. He only mentioned that the detailed investigation was required to be conducted in order to verify the increase in share capital. He has not pin pointed any of the enquiry which is required to be made is not made by the Id. AO. There is no further defect found from the record from the material that has been collected by the Id. AO to verify the point raised in the limited scrutiny. The decision relied upon by the Id. DR are all related to the fact that the Id. AO either has not examined the issue or deduction claimed and the related enquiry on the issue apparently not done or not done to the extent it was required to be examined based on the facts. Since, in this case Id. AO has clearly incorporated the enquiry conducted in the body of the assessment order and revenue did not pin point the error on the part of the assessing officer the order passed after due application of mind cannot be subjected to proceeding u/s. 263 of

the Act. the same are not applicable to the case on hand. The ITAT Mumbai bench in the Mrs. Khatiza S. Oomerbhoy (supra) addressed this issue elaborately after referring to number of cases on revisionary powers vested in the Commissioner of Income-tax under section 263 of the Act and summed up the fundamental principles emerging from several cases as under-

(i)	The CIT must record satisfaction that the order of the Assessing Officer is erroneous and prejudicial to the interest of the Revenue. Both the conditions must be fulfilled.
(ii)	Sec. 263 of the Act cannot be invoked to correct each and every type of mistake or error committed by the Assessing Officer and it was only when an order is erroneous that the section will be attracted.
(iii)	An incorrect assumption of facts or an incorrect application of law will suffice the requirement of order being erroneous.
(iv)	If the order is passed without application of mind, such order will fall under the category of erroneous order.
(v)	Every loss of revenue cannot be treated as prejudicial to the interests of the Revenue and if the Assessing Officer has adopted one of the courses permissible under law or where two views are possible and the Assessing Officer has taken one view with which the does not agree. If cannot be treated as an erroneous order, unless the view taken by the Assessing Officer is unsustainable under law
(vi)	If while making the assessment, the Assessing Officer examines the accounts, makes enquiries, applies his mind to the facts and circumstances of the case and determine the income, the Commissioner of Income-tax, while exercising his power under section 263 of the Act is not permitted to substitute his estimate of income in place of the income estimated by the Assessing Officer.

(vii)	The Assessing Officer exercises quasi-judicial power vested in his and if he exercises such power in accordance with law and arrive at a conclusion, such conclusion cannot be termed to be erroneous simply because the Commissioner of Income-tax does not fee stratified with the conclusion.
(viii)	The Commissioner of Income-tax, before exercising his jurisdiction under section 263 of the Act must have material on record to arrive at a satisfaction and
(ix)	If the Assessing Officer has made enquiries during the course of assessment proceedings on the relevant issues and the assessee has given detailed explanation by a letter in writing and the Assessing Officer allows the claim on being satisfied with the explanation of the assessee, the decision of the Assessing Officer cannot be held to be erroneous simply because in his order he does not make an elaborate discussion in that regard.

12. Be that as it may, in our considered view, as the A.O while framing the assessment had taken a possible view, and revenue did not demonstrate the error remain on the part of the Id. AO. In fact, when the Id. AO has conducted the required enquiry and not violated any of the conditions mentioned for revision of order as required by Explanation 2(a) of Section 263 of the Act, the order passed by the Assessing Officer could not be deemed to be erroneous so as to be prejudicial to the interests of the revenue. For this it is relevant to extract the Explanation 2 of section 263 which the Id. DR has heavily relied upon:

Explanation 2.—For the purposes of this section, it is hereby declared that an order passed by the Assessing Officer shall be deemed to be erroneous in so far as it is prejudicial to the interests of the revenue, if, in the opinion of the Principal Commissioner or Commissioner,—

(a) the order is passed without making inquiries or verification which should have been made;

(b) the order is passed allowing any relief without inquiring into the claim;

(c) the order has not been made in accordance with any order, direction or instruction issued by the Board under section 119; or

(d) the order has not been passed in accordance with any decision which is prejudicial to the assessee, rendered by the jurisdictional High Court or Supreme Court in the case of the assessee or any other person.

13. In the present case none of the condition laid down is fulfilled in the show cause notice for revision issued and also not specifically dealt with what are the reasons so as to make the revision of order u/s. 263. Therefore, the Pr. CIT was in error in exercising his revisional jurisdiction u/s 263 of the Act. Accordingly, finding no justification on the part of the Pr. CIT, who in exercise of his powers under Sec. 263 of the Act, had dislodged the view that was taken by the A.O., as regards the issue of share capital for which the Id. AO has already done the required exercise and taken a plausible view and we set-aside his order and restore the order passed by the A.O under Sec. 143(3), dated 23.08.2019.

14. Resultantly, the appeal filed by the assessee is allowed.

Order pronounced in the open court on 24/08/2022

Sd/-

(डा० एस. सीतालक्ष्मी)
(Dr. S. Seethalakshmi)
न्यायिक सदस्य / Judicial Member

Sd/-

(राठोड कमलेश जयन्तभाई)
(Rathod Kamlesh Jayantbhai)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 24/08/2022.

*Ganesh Kr.

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

1. अपीलार्थी / The Appellant- Rajendra and Ursula Joshi Food Industries Pvt. Ltd., Jaipur
2. प्रत्यर्थी / The Respondent- PCIT-1, Jaipur
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { ITA No. 191/JP/2022 }

आदेशानुसार / By order

सहायक पंजीकार / Asst. Registrar