

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, 'A' JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री राठौड कमलेश जयंतभाई, लेखा सदस्य के समक्ष
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 688 & 689/JP/2018
निर्धारण वर्ष/Assessment Year :2013-14 & 2014-15

M/s Bhandari Health Care Pvt. Ltd. 138-A, Vasundhra Colony, Gopalpura, Jaipur	बनाम Vs.	ACIT Circle-06, Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAACB 7547 E		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Sh. Sandeep Jhanwar
राजस्व की ओर से / Revenue by : Sh. Prathviraj Meena (CIT)

सुनवाई की तारीख / Date of Hearing : 27/07/2022
उद्घोषणा की तारीख / Date of Pronouncement: 24/08/2022

आदेश / ORDER

PER BENCH

These two appeals are filed by the assessee aggrieved from the order of the Commissioner of Income Tax (Appeal)- 2, Jaipur [Here in after referred as Ld. CIT(A)] for the assessment year 2013-14 & 2014-15 dated 23.03.2018 which in turn arises from the order passed by the ACIT, Circle-06 & ITO, Ward 6(3), Jaipur passed under Section 143(3) of the Income tax Act, 1961 (in short 'the Act') dated 28.03.2016 & 29.12.2016 respectively.

2. In ITA No. 688-JP-2018 (for A.Y 2013-14), the assessee has taken following grounds in this appeal;

- “1. Under the facts and circumstances of the case, the Id. CIT(A) has erred in confirming the disallowance made by the Id. AO in respect of unpaid leave encashment provision of earlier year of Rs. 2,67,670/-.
2. Under the facts and circumstances of the case, the Id. CIT(A) has erred in confirming the disallowance made by the Id. AO on account of interest on late deposit of TDS of Rs. 27,840/-.
3. Under the facts and circumstances of the case, the Id. CIT(A) has erred in partially confirming the disallowance of Rs 42,231/-, out of total disallowance of Rs. 95,844/- made by the Id. AO by considering the same as prior period expenses.
4. Under the facts and circumstances of the case, the Id. CIT(A) has erred in confirming the additions made by the Id. AO of Rs. 9,95,237/- being difference between the receipts shown in books of accounts and as appearing in 26AS.
5. Under the facts and circumstances of the case, the Id. CIT(A) has erred in confirming the disallowance of Rs.1,38,618/-made by applying the provisions of section 40(a) (ia).
6. Under the facts and circumstances of the case, the Id. CIT(A) has erred in confirming the disallowance in respect of bad debts written off to the extent of Rs. 3,79,191/- as against the total bad debts written off of Rs. 17.88 lakhs.
7. The assessee craves right to add, alter or amend any of the grounds of appeal.”

3. In ITA No. 689-JP-2018 (for A.Y 2014-15), the assessee has taken following grounds in this appeal;

- “1. Under the facts and circumstances of the case, the Id. CIT(A) has erred in confirming the action of Id. AO of not completing the assessment and computing income on the basis of revised return of income filed by the assessee on 01.12.2015.
2. Under the facts and circumstances of the case, the Id. CIT(A) has erred in partially confirming the disallowance of expenditures of Rs.2,38,307/- out of total disallowance of Rs. 5,25,071 made by the Id. AO by considering the same as prior period expenses
3. Under the facts and circumstances of the case, the Id. CIT(A) has erred in partially confirming the disallowance of leave encashment expenses of Rs 3,55,358/-, out of total disallowance of Rs. 4,24,259/ made by the Id. AO by applying the provisions of section 43B.

4. Under the facts and circumstances of the case, the Id. CIT(A) has erred in confirming the lump sum disallowance of Rs. 50,000 made by the Id. AO out of staff welfare expenses and conveyance expenses.

5. The assessee craves right to add, alter or amend any of the grounds of appeal.”

4. First of all, we take up the ITA No. 688/JP/2018 for A. Y. 2013-14.

5. The first ground is in relation to disallowance of unpaid leave encashment provision of earlier year for an amount of Rs. 2,67,670/- which was confirmed by the Id. CIT(A). The relevant finding of the Id. CIT(A) is recorded in para 3.3. of his order and the same is extracted here in below for the sake of brevity.

“3.3 I have perused the facts of the case, the assessment order and the submissions of the appellant. The AR submitted that the appellant company makes provision of leave encashment on accrual basis every year and debit the payment to employees and adds back the difference between provision for leave encashment and payment in the taxable income, but the unpaid amount of provision remains in the books of account as liability as provision for leave encashment. In the year under consideration, the opening balance of leave encashment was Rs 4,27,564 out of which the company paid to employees Rs 1,59,894 leaving the difference of Rs 2,67,670 provided in earlier years as liability. During the year under consideration, it made a provision of Rs 4,00,947 and paid Rs 1,80,582 as leave encashment to employees in the FY 2012-13 and up to date of filing of return of income that is 30/09/2013, leaving a balance of Rs. 2,20,365 which remains unpaid. The appellant added back Rs 2,20,365 in its income while computing taxable income. It was submitted that this process of accounting is followed every year and unpaid liability will go on increasing every year. The computation of income was filed during the present proceedings and the same shows that leave encashment provision of Rs. 2,20,365/- has been added back. However, the correct unpaid liability after the

actual payment made is Rs 4,88,035/-and the same is covered under section 43B, since the appellant has already added back Rs 2,20,365/-, the addition of the balance amount is confirmed. Ground of appeal is dismissed.”

5.1 During the course of hearing, the Id. AR of the assessee explained that additions sustained by the lower authorities are not correct and the assessee has already disallowed the amount debited to the profit and loss account and not paid before due date of filing of return of income and therefore, there is no separate sum of Rs. 2,67,670/- required to be disallowed.

5.2 We have gone through the records and contentions raised before us. The Id. AR of the assessee submitted in his paper book that the provision made in this account is explained as under:-

Opening Balance of liability	427564
Liability arised during the year	400947
Payments during the year	159894
Payments upto date of return filing	180582
Balance liability remained unpaid	488035

5.3 The Id. AO as well as Id. CIT(A) not appreciating the fact presented by the assessee. We find force in the argument of the AR of the assessee that there cannot be any disallowance out of opening balance because the same has already been taken care of in the earlier year only the disallowance is required to be sustained

to the extent of the amount debited in the profit and loss account during the year and remained unpaid.

5.4 We find from the above contentions raised before us that the assessee has already added a sum of Rs. 2,20,365/- out of liability of Rs. 4,00,947/- debited to profit and loss account and therefore, there is no separate disallowance is required to be called for as liability debited in the profit and loss account is for an amount of Rs. 4,00,947/- and before due date of return filing a sum of Rs. 1,80,582/- has already been paid and is not disputed by the Assessing Officer or Id. CIT(A). Therefore, the disallowance worked out by the lower authorities including the opening balance is not correct and only the amount debited to the current year's profit and loss account and remained unpaid is required to be disallowed which the assessee has already made which the Id. AR of the assessee demonstrated before us with the submission made in the paper book filed by the assessee.

5.5. Per contra, the Id. DR vehemently argued the findings of the Id. CIT(A) on this issue.

5.6 We have heard the rival contentions and submission made before us in respect of the disallowance made. We found from the fact that the assessee has already disallowed the unpaid amount before filling the return of income out of the total amount debited to the profit & loss account no separate addition can be made considering the opening balance as the same has already been considered in the earlier years and therefore, we find force in the arguments of the Id. AR of the assessee and allow the Ground No. 1 is raised by the assessee and vacate the disallowance sustained by the Id. CIT(A) for an amount of Rs. 2,67,670/-.

6. The Ground No. 2 raised by the assessee is for disallowance of claim of interest paid on late deposit of TDS for an amount of Rs. 27,840/-

6.1 On this issue the Id. CIT(A) has recorded his findings at para 4.3 and contended that interest on delayed payment of TDS is not allowable expenditure. For this contention he has relied upon the decision reported at 32 taxmann.com 254 (Chennai Tribunal) ACIT Vs. SRA Systems Ltd. The fact that case is related to the delay in payment of dividend tax deducted by the company where as the

fact of the case on hand is related to the tax deducted for the payment made for expenditure of the company and thus, the facts are different.

6.2 Per contra, the Id. DR relied upon the findings of the lower authorities in the matter.

6.3 We have gone through the arguments raised before us by both the parties based on the material placed on record. Looking to the fact that interest paid by the assessee is not of tax liability of his income and the interest paid by them is compensatory in nature and therefore, the same is required to be allowed. For this contention the Id. AR relied upon the recent decision of division bench of ITAT Mumbai in the case of *Resolve Salvage & Fire India (P) Ltd. Vs. DCIT* in ITA No. 841/Mum/2019 where in the co-ordinate bench observed that

The issue of delay in the payment of service tax is directly covered by the judgment of Hon'ble Apex Court in the case of *Lachmandas Mathura v. CIT* reported in [254 ITR 799](#) in favour of assessee. The relevant extract of the judgment is reproduced below :

"The High Court has proceeded on the basis that the interest on arrears of sales tax is penal in nature and has rejected the contention of the assessee that it is compensatory in nature. In taking the said view the High Court has placed reliance on its Full Bench's decision in *Saraya Sugar Mills (P.) Ltd. v. CIT* [\[1979\] 116 TTR 387 \(All.\)](#) The learned counsel appearing for the appellant-assessee states that the

said judgment of the Full Bench has been reversed by the larger Bench of the High Court in *Triveni Engg. Works Ltd. v. CIT* [1983] 144 ITR 732 (All.) (FB) wherein it has been held that interest on arrears of tax is compensatory in nature and not penal. This question has also been considered by this Court in Civil Appeal No. 830 of 1979 titled *Saraya Sugar Mills (P.) Ltd. v. CIT* decided on 29-2-1996. In that view of the matter, the appeal is allowed and question Nos. 1 and 2 are answered in favour of the assessee and against the revenue."

In view of the above judgment, there remains no doubt that the interest expense on the delayed payment of service tax is allowable deduction. The above principles can be applied to the interest expenses levied on account of delayed payment of TDS as it relates to the expenses claimed by the assessee which are subject to the TDS provisions. The assessee claims the specified expenses of certain amount in its profit & loss account and thereafter the assessee from the payment to the party deducts certain percentage as specified under the Act as TDS and pays to the Government Exchequer. The amount of TDS represents the amount of income tax of the party on whose behalf the payment was deducted & paid to the Government Exchequer. Thus the TDS amount does not represent the tax of the assessee but it is the tax of the party which has been paid by the assessee. Thus any delay in the payment of TDS by the assessee cannot be linked to the income tax of the assessee and consequently the principles laid down by the Hon'ble Apex Court in the case of *Bharat Commerce Industries Ltd. v. CIT* (1998) reported in [230 ITR 733](#) cannot be applied to the case on hand.'

6. Being consistent with the above decision of the co-ordinate bench, we hold that the interest paid on delayed payment of TDS u/s 201(1A) is an allowable deduction. We direct accordingly. Assessee succeeds in its appeal.

Respectfully following with the said findings of the co-ordinate bench decision we allow the ground no. 2 raised by the assessee and thus, we vacate the disallowance of Rs. 27,840/-.

7. The Ground No. 3 raised by the assessee is for partially confirming the disallowance of Rs.42,231/- out of total disallowance of Rs. 95,844/- considering the same as prior period expenses. The

Id. AR appearing on the behalf of the assessee submitted that while confirming the disallowance by the Id. CIT(A) there is no direction in the Id. CIT(A)'s order that the balance amount incurred by the assessee if not allowable in this year, then the same is required to be allowed in the year for which year the expenditure incurred are pertains. Looking to the fact and circumstances of the case since the assessee has already incurred expenditure and the assessee being private company same is finalized in the year under consideration the same is required to be allowed in the year in which the same is finalized and debited in the books of account.

7.1 Per contra, the Id. DR supported the order of the Id. CIT(A) and submitted that the addition is required to be sustained based on the findings given by the Id. CIT(A).

7.2 We have gone through the facts of the case and submission made in the paper book where in the assessee has given the details of the expenditure along with the reasons as to why the same is claimed in the year under consideration at page 68 to 78 and the reasons being that the bill of the party received late and assessee being company without supporting documents it is the

system of the assessee company not to book the claim of the expenditure. We find force in the arguments of the Id. AR of the assessee and in the absence of any adverse finding of the lower authorities the same is allowable in the year of its claim. Even there is no whisper in the order of the lower authorities about the allowability of the expenditure as the same was disallowed under the contentions that the expenditure are of prior period based on the reasoning submitted by the assessee company we vacate the disallowance and thus, the ground no. 3 raised by the assessee is allowed.

8. As regards Ground No. 4, the Id. AR of the assessee submitted that the assessee is a service provider in the health care sector and the assessee regularly following a particular method of accounting merely receipt shown in the form 26AS cannot be termed as income of the assessee company. The addition cannot be made ignoring regular books of accounts and regular method of accounting followed by the assessee and therefore, the addition of Rs. 9,95,237/- merely based on form 26AS is not sustainable and therefore, the same is required to be deleted. In addition to these the Id. AR of the assessee submitted a petition under rule 29 of

ITAT Rule for admission of additional evidence. The same is extracted here in below for the sake of brevity of the facts:

“In ground no. 4 of the appeal, the appellant has challenged the addition of Rs.9,95,237/- confirmed by Id. CIT(A) in respect of difference between the receipts shown in books of account and as appearing in Form 26AS.

In this connection we may submit that the major amount of difference of Rs.9,84,157/- in account of M/s E-meditek Solution Ltd. To reconcile the difference, the assessee has called for the copy of assessee's account in the books of said party. The said copy of account, e-mail correspondence and reconciliation statement were duly furnished before before the CIT(A) alongwith application for admission evidence under Rule 46A dtd. 222/11/2017. The copy of the same is enclosed in the Paper Book II (submitted on 06.06.2022) at page 120. The reference of the same was also made in written submission placed at page 118-119 of the said paper book.

- Hon'ble High Court of Madras in case of Sh. Dilip Kumar vs. ACIT [2019] 111 taxmann.com 52 held that Assessee submitted additional evidence of lorry expenses for first time before Commissioner (Appeals), who remanded matter to Assessing Officer for verification but he did not go into these evidences, matter was to be remanded for adjudication.
- Hon'ble Delhi High Court in the case of Chandra Kant ChanuBhai Patel v. CIT [2011] (13 taxmann.com 131) held that where fresh evidence produced by produced by appellant was without any blemish, then in order to advance cause of justice, evidence was to be admitted.
- Hon'ble Delhi ITAT in the case of Jai Prakash Tyagi v.. ITO (2016) (72 taxmann.com 183) held that where in course of appellate proceedings, assessee produced a valuation report for construction of new house property from registered valuer for claiming deduction under section 54F, Commissioner (Appeals) could not refuse to accept said additional evidence and reject assessee's claim merely on ground that no such claim was made before Assessing Officer.
- Hon'ble Chandigarh ITAT in the case of Lakshmi Energy & Foods. Ltd. v. Asst. CIT (2014) (44 taxmann.com 248)held that where assessee had sufficient reasons which prevented it from producing various documents before Assessing officer, documents sought to be admitted as additional evidence.

Thus, in view of the above, we request your Honour to kindly admit the additional evidence produced by the appellant as it is well within the jurisdiction of your Honour.

However, CIT(A) has not considered the same without giving finding on the same.

A perusal of above details shows that the said party has credited and disbursed the sum of Rs. 8,05,644/- only during the relevant FY 2012-13 related to AY 2013-14. Thus the sum of Rs. 18,89,304/- shown in 26AS of the assessee as credited by the said party is due to some mistake on part M/s E-meditek Solution Ltd while filing of the quarterly TDS return. A possibility of assessee's PAN used while punching the entry of other hospital with similar name having "Bhandari" as initials can't be ignored.

The aforesaid documents are important and should be considered for the correct decision on the matter. It is accordingly requested to kindly take on record the aforesaid evidences as additional evidences for deciding the present appeal. We may submit that it is settled principle of law that your Honours have the power to admit additional evidence filed by the appellant, if the appellant has sufficient cause for not producing the same during assessment proceedings, to advance the cause of justice. We may also submit here that the aforesaid confirmation/copy of account was obtained with a great follow up with the said party after the assessment proceedings. Therefore, the same could only be submitted during the course of appellate proceedings. Since the aforesaid papers are required to be considered to reach to the root of the matter, it is requested to kindly admit the same.

Reliance is placed on the following judgements which confirm your honours power to admit the said evidences:

- Hon'ble High Court of Bombay in case of Braganza Construction (P.) Ltd vs. ACIT [2020] 116 taxmann.com 11 held that Where Tribunal had treated certain amount expended by assessee as unexplained expenditure and it had not even considered assessee's application seeking leave to produce additional evidence at stage of appeal, Tribunal was to be directed to consider assessee's application and thereafter decide appeal.

We may further submit that this additional evidence goes to the root of the matter and is necessary to examine the issue. Thus, it is requested to admit the same in the interest of natural justice under Rule 29 of the Income Tax Appellate Tribunal Rules, 1963."

8.1 Per contra, the Id. DR supported the order of the Id. CIT(A) and submitted that the addition is required to be sustained based

on the findings given by the Id. CIT(A) and the additional evidence application is not sustainable.

8.2 We have gone through facts of the case and submission made by the Id. AR of the assessee. The Id. AR of the assessee submitted the reasons as to why the receipt shown in 26AS and in the books of accounts are at different figure. The assessee company is engaged in the health care and heals the patient and the amount receivable/received is from the claim amount from the payee. The Id. AR of the assessee contended that this seems to be mistake on the part of payee and merely the receipt is shown in the 26AS, it cannot form of the part of the income of the assessee. As the details relating to the difference is placed before us as an additional evidence we admit that additional information and direct the jurisdictional Assessing Officer to verify the contentions of the assessee that the income from M/s E-meditek Solution Ltd. is in fact receivable or not? If required, the Assessing Officer may call for the relevant confirmation from the payee and call for the reconciliation of income with that of the account and after giving proper opportunity of heard decide the issue in accordance with law so as to whether in fact the receipt as alleged is in fact received

of the assessee company or not. Therefore, we restore the matter to the file of the Assessing Officer and with this remark, the ground no. 4 of the assessee is allowed for statistical purposes.

9. In Ground No. 5 is not pressed and therefore, the same is dismissed.

10. The Ground No. 6 raised by the assessee is in relation to writing bad debts, the Id. CIT(A) has sustained the disallowance for an amount of Rs. 3,79,199/- in respect of these additions, the Id. AR of the assessee's contention raised by Id. CIT(A) that the assessee has not placed on record the required information. The details of the amount written off from the income not shown and details showing the name of the respective parties and their respective amount written off is clearly not appearing the copy of the ledger account submitted. The Id. AR of the assessee drawn our attention to the ledger account wherein amount written off by the assessee is duly reflected and Id. AR of the assessee respectfully submitted that these are being the small amount receivable of various assessee, the same is not reflected in the ledger account but it is duly recorded in the audited accounts and

supporting vouchers as referred in the ledger account already placed on record. In the accounts the respective vouchers definitely shows the name of the parties whose amount is written off and therefore, Id. AR of the assessee has submitted that if given a chance he is ready to give details to the jurisdictional Assessing Officer and can demonstrate the name and figure of each patient amount written off. Therefore, in the interest of justice, we deem it feet that to set aside this issue before the Id. Jurisdictional assessing officer with a direction that this issue may be decided on merits after giving the assessee a proper opportunity of being heard in the matter. Thus, this ground no 6 of the appeal is also allowed for statistical purposes.

11. The Ground no. 7 being the general ground did not require any adjudication as the assessee has not added, altered or amended any grounds of appeal.

12. Now, we deal with the appeal of the assessee for A. Y. 2014-15 in ITA No. 689-JP-2018. The ground no. 2, 3 and 5 raised in this appeal is similar to the ground no. 3, 1, & 7 respectively raised in ITA No. 688-JP-2018 as the facts and circumstance being similar

and we have heard both the parties and persuaded the materials available on record. The bench has noticed that the issues raised by the assessee in this appeal No. 689/JP/2018 is equally similar on set of facts and grounds. Therefore, it is not imperative to repeat the facts and various grounds raised by both the parties and bench feels that the decision taken by us in ITA No. 688/JPR/2018 for the Assessment Year 2013-14 shall apply mutatis mutandis in ITA No. 689-JP-2018 for the Assessment Year 2014-15 for this ground no. 2, 3 & 5 the same is allowed in terms of the observations made by us in ITA No. 688/JPR/2018.

13. The only left-over ground is ground no. 1 and 4. The ground no. 1 is in relation to the completing the assessment without considering the revised return of income filed in time by the assessee company. For this ground the Id. CIT(A) has recorded his finding that the apex court in the case of Goetze India Limited Vs. CIT 284 ITR 323 that the ITAT can consider such claim of the assessee made by the assessee in revised return of income. He further noted that the apex court did not consider this liberty to the CIT(A) and thus he has confirmed the view of the assessee. Since, there is no other adverse observation about the valid revised return

of income filed by the assessee and considering the decision of the apex court as referred herein above, we direct the Id. AO to consider the revised return of income filed by the assessee and assessee's income be computed accordingly. In terms of this observations the ground no. 1 raised by the assessee is allowed.

14. The Ground no. 4 raised by the assessee is for an ad hoc disallowance made by the AO and confirmed by the Id. CIT(A) for an amount of Rs. 50,000/-. While dealing with this ground of appeal the Id. CIT(A) confirmed the view of the Id. AO.

14.1 While making this addition it has been observed by the Id. AO that the expenditure debited under the heads staff welfare expense of Rs. 1,75,206/- and conveyance expenses of Rs. 3,71,065/- with reference to ledger account, bills/vouchers regarding these expenses and found that some of the expense vouchers were not supported by bills. Thus, based on these observations a lumpsum amount of Rs. 50,000/- added to the income of the assessee.

14.2 On this ground the Id. AR of the assessee submitted that the books of accounts are audited under the companies act and under

the income tax act. There is no adverse observation of these independent auditors that they have not been provided the supporting evidence relating the expenses claimed by the assessee. Thus, the findings of the Id. AO is based on surmises and conjectures and without pointing out any specific defects and vouchers which were called for and not made available is not observed and the statement of the Id. AO is general and in the absence of the clear defects not pointed out no ad-hoc addition can be made.

14.3 Per contra, the Id. DR supported the order of the Id. CIT(A) and submitted that the addition is required to be sustained based on the findings given by the Id. CIT(A).

14.4 Based on the argument of both the side and submission and case law relied upon by the Id. AR of the assessee we respectfully following the Co-ordinate Bench decision in the case of M/s D.C. Construction vs. Dy. CIT, Bilaspur vide ITA No. 176/RPR/2016 dated 17.05.2019 where in the co-ordinate bench held that the AO has made a lump sum disallowance without pointing out any concrete evidence against the assessee and lump sum

disallowances made by the AO was deleted. As the Assessing Officer and Id. CIT(A) could not find any defect on various claims made by the assessee, ad-hoc disallowance without pointing out any specific defect not sustainable. Being consistent with the above decision of the co-ordinate bench, we hold that the in absence of any specific defect no ad hoc disallowance can be made and thus the ground no. 4 raised by the assessee is allowed.

In terms of this observation ITA No. 688/JPR/2018 is partly allowed and ITA No. 689/JPR/2018 is allowed.

Order pronounced in the open Court on 24/08/2022.

Sd/-
(संदीप गोसाईं)
(Sandeep Gosain)
न्यायिक सदस्य / Judicial Member

Sd/-
(राठौड कमलेश जयंतभाई)
(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- M/s Bhandari Health Care Pvt. Ltd., Jaipur
2. प्रत्यर्थी / The Respondent- ACIT, Circle-06, Jaipur
ITO, Ward 6(3), 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 Nos. 688 & 689/JP/2018}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar