

**IN THE INCOME TAX APPELLATE TRIBUNAL,
CHANDIGARH BENCH 'B', CHANDIGARH**
**BEFORE SMT.DIVA SINGH, JUDICIAL MEMBER
AND SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER**

ITA No. 28/Chd/2021
(Assessment Year: 2016-17)

Shri Rajinder Singh M/s R.S. Traders, Gunj Road Shimla	बनाम	Pr. CIT-1 Chandigarh
स्थायी लेखा सं./PAN NO: ADXPS5836N		

निर्धारित की ओर से/Assessee by : Shri Ashwani Kumar, CA
Shri Bhavesh Jindal, CA
राजस्व की ओर से/ Revenue by : Shri Sarabjeet Singh, CIT DR
सुनवाई की तारीख/Date of Hearing: 27/07/2022
उद्घोषणा की तारीख/Date of Pronouncement: 30/08/2022

आदेश/ORDER

Per Vikram Singh Yadav, Accountant Member:

This is an appeal filed by the assessee against the order of the Ld. Pr. CIT(A), Chandigarh-1 dated 12/03/2021 passed under section 263 pertaining to A.Y. 2016-17 wherein the assessee has taken the following grounds of appeal:

1. "That order passed u/s 263 of the Income Tax Act, 1961 by the Learned Principal Commissioner of Income Tax-1, Chandigarh is against law and facts on the file in as much she has failed to show as to how the assessment order passed by the Learned Assessing Officer is erroneous in as much as prejudicial to the interest of the Revenue.

2. That the Learned Pr. CIT was not justified to hold that the proper enquiries were not made by the learned Assessing Officer to confirm the realities of the investment actually claimed to have been made by the appellant on the basis of which deduction has been claimed whereas the appellant has neither made any investment nor claimed any deduction during the relevant assessment year.

3. That Learned Pr. CIT was not justified to set aside the assessment order to the file of the Learned Assessing Officer to pass fresh assessment order without coming to any firm conclusion as to how the order was erroneous in as much as prejudicial to the interest of the Revenue."

2. Briefly the facts of the case are that the assessee filed his return of income declaring total income of Rs. 12,20,350/- which was taken up for limited scrutiny to examine substantial increase in capital and the assessment was thereafter completed under section 143(3) of the Act, and income was assessed at the

returned income. Thereafter, on examination of assessment order and the facts on record, certain discrepancies were noted by the Ld. Pr. CIT and after issuing the show cause notice and taking into consideration the submission so filed by the assessee, the assessment order so passed by the AO was set aside to pass a fresh order after making the necessary inquiry / investigations in light of the decision in the impugned order and after giving due opportunity to the assessee.

2.1 Against the said findings and the order of the Ld. Pr. CIT, the assessee is in appeal before us.

2.2 During the course of hearing, the Ld. AR submitted that the order has been passed by the Ld. Pr. CIT without due application of mind and in this regard, our reference was drawn to para 6 of the impugned order wherein the Ld. Pr. CIT has recorded the findings that the AO has failed to make proper inquiries either from the assessee or from the third parties to confirm the realities of the investment actually claimed to have been made by the assessee in respect of which the deduction had been claimed. It was submitted that these are completely unrelated facts in the case of the assessee and the assessee has never made any investment or has claimed any deduction based on such investment during the relevant previous year. It was accordingly submitted that the said finding of the Ld. Pr. CIT are therefore based on non application of mind and the order so passed therefore deserves to be quashed.

2.3 It was further contended that the Ld. Pr. CIT(A) has initiated the revision proceedings under section 263 of the Act pursuant to proposal send by the AO. It was submitted that since the revision was initiated on the basis of the proposal send by the AO and there is no suomotu examination of the assessment records by the Ld. Pr. CIT, therefore the very basis of initiating the proceedings under section 263 of the Act has been vitiated in the instant case and the order therefore deserves to be quashed. In this regard our reference was drawn to the proposal send by the AO dt. 20/02/2021 through the JCIT, Shimla Range, Shimla and thereafter the issue of the show cause notice under section 263 dt. 20/02/2021. In support, the reliance was placed on the decision of the Coordinate Pune Benches in case of Alfa Laval Lund Ab Vs. CIT [2022] 210 DTR 313 (Pune Trib).

2.4 It was further submitted by the Id AR that detailed investigation have been conducted by the AO during the course of assessment proceedings and therefore the order so passed by the AO cannot be set aside merely based on account of difference of opinion on the part of the Ld. Pr. CIT. In this regard, our reference was drawn to the notice under section 142(1) dt. 20/07/2018 wherein the AO has specifically asked the assessee to file date wise copy of the capital account and to explain the source of addition made to the capital account. In response to the said notice, it was submitted that the assessee vide his submission dt. 03/10/2018 has submitted that the addition in the capital account was on account of Rs. 2,20,43,305/- received as gift by the assessee from his son who is in Melbourne, Australia through NEFT made from Commonwealth Bank on 24/11/2015 and 04/12/2015 and in support, copy of the bank statement of the assessee was also furnished.

2.5 Further, our reference was drawn to the further query raised by the AO wherein the AO has asked the assessee to furnish the name of son of the assessee and his occupation in Melbourne, and documentary evidence establishing the relationship of father and son in the form of copy of the Passport and a confirmation from his son that he had made the gift of particular amount as so claimed by the assessee. In response, the assessee vide his submission dt. 11/10/2018 submitted the name of his son, Shri Gagandeep Singh Sachdeva and stated his occupation as door to door marketing and telemarketing of electricity, gas, solar and education in Melbourne. Further, a copy of the passport of the assessee's son establishing the relationship of father and son was also submitted and a confirmation from the assessee's son of having made the gift to father was also submitted.

2.6 It was accordingly submitted by the Id AR that the AO thereafter taking into consideration all these information and documentation submitted by the assessee passed the assessment order wherein there is a clear mention in para 2 regarding the specific query raised by the him regarding increase in capital and the submission so filed by the assessee which were duly examined and found to be in order and no adverse inference was drawn by the AO and returned income was accepted.

2.7 It was accordingly submitted that the issue for which the matter was selected for limited scrutiny was duly examined by the AO and basis the same, the return of

income has been accepted and therefore the order so passed by the AO cannot be held to be erroneous in so far as prejudicial to the interest of the Revenue. In support, reliance was placed on the decision of Hon'ble Delhi High Court in the case of CIT Vs. Hindustan Marketing & Advertising Co. Ltd. [2012] 341 ITR 180 as well as decision of Coordinate Chandigarh Benches in the case of M/s Colors Textiles Limited Vs. The ITO (*in ITA No. 1514/Chd/2017 dt. 05/12/2018*).

3. Per contra, the Ld. CIT/ DR, at the outset, fairly submitted that in para 6 of the impugned order, apparently there is some typographical error wherein the Ld. Pr. CIT has mentioned about certain claim of deduction based on the investment made by the assessee. It was submitted that it is a technical breach which has inadvertently crept in the impugned order, however if the contents of the impugned order are read in totality and our reference was drawn to the specific findings recorded by the Ld. Pr. CIT in para 4 & 5 of the impugned order, it was submitted that specific finding have been recorded by the Id PCIT regarding alleged receipt of gift by the assessee and failure on the part of the AO to carry out the necessary verification and in particular, verification of the credit worthiness of the said donor. It was accordingly submitted that the matter was thoroughly examined by the Id PCIT and after due application of mind, the order so passed by the AO has been set-aside and the contention of the Id AR regarding non-application of mind by the Id PCIT while passing the impugned order thus deserve to be dismissed.

3.1 Regarding the contention of the Id AR that the revision proceedings have been initiated on the basis of proposal received from the AO, it was submitted by the Id CIT/DR that it is not in dispute that a proposal has been sent by the AO for consideration of the Id PCIT and the same is a routine administrative practice in the department where such proposals are sent by the AO to the higher authorities. At the same time, it was submitted that it is incorrect to hold that the revision proceedings have been initiated merely based on the proposal sent by the AO. Our reference was drawn to para 1 of the impugned order and it was submitted that on examination of assessment records and after due application of mind, the Id PCIT felt that the assessment order so passed by the AO is erroneous and prejudicial to the interest of the Revenue and basis the same, the proceedings under section 263 were initiated and a show-cause was issued to the assessee. It was accordingly

submitted that the contention so advanced by the Id AR doesn't have any merit and deserve to be dismissed.

3.2 On merits, it was submitted by the Id CIT/DR that the assessee allegedly received gift of Rs. 2,20,43,305/- from his son who is in Melbourne and the assessee was required to furnish the name, documentary evidence regarding the relationship and occupation of his son and confirm his capacity to give gifts and confirmation regarding the gift. However the assessee only filed a copy of the Passport and a letter on plain paper from his son without any authenticity as confirming the gift. The assessee did not file any statement of bank account of his son from where the amounts were transferred as gift. The assessee also did not furnish the ITR of his son to prove his capacity to give the gifts. No information regarding credit worthiness of his son was filed except that he was engaged in door to door marketing and telemarketing of electricity, gas, solar and education in Melbourne. No evidence as to whether he is an employee or has his own business and even the evidence as to whether he was in Australia at that time of making the gift was filed by the assessee. It was submitted that the confirmation from the son who was allegedly in Australia was not even in the form of mail but on a handwritten plain paper. It was submitted that the AO merely accepted the same without checking the authenticity thereof and did not enquire about the credit worthiness of the donor and even did not insist for statement of bank account of the assessee's son and therefore in absence of these documents/information, credit worthiness of assessee's son is not proved which is required as per provisions of Section 68 of the Act. It was submitted that no reference was made to FT&TR to call for information from Australia and no further inquiry were made by the AO which led to under assessment of amount of Rs. 2,20,43,305/-. It was accordingly submitted that the Ld. Pr. CIT has rightly held that the order so passed by the AO is erroneous in so far as prejudicial to the interest of the Revenue.

3.3 In support of his contentions, reliance was placed on the decision of Coordinate Delhi Benches in case of Anil Kumar Vs. ACIT[2005] 147 Taxman 5 (Mag.) (Delhi), as referred to by the Id PCIT in the impugned order, wherein it was held that the onus lay on the assessee to establish the identity of the person making gift and his capacity to make a gift and in that case, since the assessee failed to satisfactorily discharged the onus, the Tribunal has rightly held that the AO was not justified in

accepting the gifts without making further inquiry about credit worthiness of the donors as well as source of funds.

3.4 Further reliance was placed on the decision of Hon'ble Punjab & Haryana High Court in the case of CIT Vs. Rippen Ahuja [2014] 49 taxmann.com 261 wherein it was held that where assessee except averring in his reply that donors were his family friends and had abundant source of income did not produce any evidence to prove genuineness of gift, Commissioner had rightly set aside assessment.

3.5 Further, reliance was placed on the decision of Allahabad High Court in case of Govind Prasad Agarwal Vs. CIT, Aligarh [2014] 41 taxmann.com 521 wherein it was held that where the AO allowed the assessee's claim of gift without examining the credit worthiness of donor and without considering the fact that there was no relationship between the assessee and the donor and therefore there did not seem to be any occasion for giving a gift, the order so passed by the AO was held as erroneous and was rightly set aside by the Commissioner in exercise of its revisional power under section 263 of the Act.

3.6 Further reliance was placed on the decision of Calcutta High Court in the case of CIT, Central-I, Kolkata Vs. Maithan International [2015] 56 taxmann.com 283 wherein it was held that the AO while accepting genuineness of loan taken by the assessee from various creditors merely on the basis of their bank statement or letter of confirmation was not enough as he was required to examine credit worthiness of the said creditor as well.

3.7 It was accordingly submitted that there is no infirmity in the order so passed by the Ld. Pr. CIT wherein he has rightly held that the order passed by the AO is not only erroneous but also prejudicial to the interest of the revenue. He accordingly supported the order and the findings of the Ld. Pr. CIT.

4. We have heard the rival contentions and perused the material available on record. We have carefully gone through the impugned order so passed by the Id PCIT and find that except for para no. 6, the whole discussion is regarding the issue of increase in share capital and receipt of gift by the assessee from his son and there are specific findings recorded by the Id PCIT in para 4 and 5 of the impugned order

as to why he is of the opinion that the order so passed by the AO is erroneous in so far as prejudicial to the interest of the Revenue. Therefore, as far as findings recorded in para no. 6 of the impugned order regarding investments and claim of deduction, the same are clearly inadvertent error and mistake as admitted by the Id CIT/DR which has crept in the impugned order and deserve to be expunged. However, merely basis the same, the essence of the whole proceedings duly initiated by issuing the show-cause, calling for the submissions from the assessee and recording specific findings in this regard cannot be said to be vitiated and clearly don't reflect non- application of mind on part of the Id PCIT. The contentions so advanced by the Id AR in this regard therefore cannot be accepted.

4.1 Coming to the other contention raised by the Id AR that the Ld. Pr. CIT(A) has initiated the revision proceedings under section 263 of the Act pursuant to proposal send by the AO, there is no suomotu examination of the assessment records by the Ld. Pr. CIT and therefore the very basis of initiating the proceedings under section 263 of the Act has been vitiated in the instant case. Before we examine the said contention in the context of facts of the present case, it would be relevant to refer to the well-established jurisprudence laid down by the Hon'ble Courts in this regard from time to time. The **Hon'ble Calcutta High Court** in case of **Smt. Sumitra Devi Khirwal Vs. CIT** (1972) 84 ITR 26 had an occasion to examine similar contention on behalf of the assessee in that case that where it was contended that the Commissioner did not himself call for any records but certain records were placed before him and he acted thereon and therefore, the whole proceedings are vitiated. The Hon'ble High Court didn't agree with the said contention and held that merely because the records were put up before the Commissioner by his subordinates, the same is no reason to bar the Commissioner from exercising the powers under section 33B of Act of 1922, which corresponds to section 263 of the Act of 1963 and the relevant findings of the Hon'ble High Court read as under:

"The next contention of Mr. Saraf is that under section 33B it is the duty of the Commissioner to call for and examine the record of any proceeding and if he considers upon such examination that the Income-tax Officer's order is erroneous in so far as it is prejudicial to the interests of the revenue he may exercise his powers under that section. In the instant reference, according to learned counsel, the Commissioner did not himself call for any records but certain records were placed before him and he acted thereon. From this point of view, submits counsel for the assessee, the Commissioner's consolidated order cannot be sustained. In our opinion, there is no substance in this contention. At page 26 of the paper book we find the notice under section 33B. The opening words of this notice are: "On calling

for and examining your case for the assessment years 1956-57, 1957-58, 1958-59, 1959-60, 1960-61 and 1961-62 and other connected records....."These statements in the notice were challenged before the authorities below. It is possible, as the departmental representative himself conceded before the Tribunal, that the records were put up before the Commissioner by his subordinates but that was no reason why he was debarred from exercising the powers under section 33B. All that the section requires is that before issuing a notice under section 33B he must call for all relevant papers and documents, examine them and then issue the notice if he is satisfied that the interests of the revenue have suffered. Going through the records of the tax authorities in this reference we have no doubt that the Commissioner had complied with these provisions and, as such, his order ought to be sustained."

4.2 The aforesaid principle was reiterated and more elaborately discussed subsequently by the **Hon'ble Allahabad High Court** in case of **CIT Vs. Bhagat Shyam And Co.** (1991) 188 ITR 608 in the context of section 263 of the Act where it was held that there is no bar to the Income-tax Officer bringing material to the notice of the Commissioner of Income-tax for initiation of revision proceedings but at the same time, the Commissioner must apply his mind to the material placed before him and satisfy himself that it is a case where he ought to exercise his revisional power and the relevant findings of the Hon'ble High Court read as under:

" We agree with Mr. Katju to this extent that merely because the Income-tax Officer placed certain information or material before the Commissioner and the Commissioner invoked his power under section 263, it cannot be said that the Commissioner has initiated the proceeding without applying his mind or that he has abdicated his function. After all, someone has to place the relevant material or information before the Commissioner. There is no bar to the Income-tax Officer bringing that material to the notice of the Commissioner. What cannot, however, be denied is that the Commissioner must apply his mind to the material placed before him and satisfy himself that it is a case where he ought to exercise his revisional power. Then he may issue a show cause notice and, after affording an opportunity to the affected parties, pass final orders."

4.3 In case of *Alfa Laval Lund AB (Supra)*, we find that the Coordinate Pune Benches didn't have the benefit of aforesaid decisions rendered by the Hon'ble Calcutta and Allahabad High Court. Further, we find that in that case, the findings of the Coordinate Benches were apparently guided by the fact that in the order so passed u/s 263 of the Act, there is a mention that a proposal for revision under section 263 has been received from DCIT(IT)- Pune and later on, on the basis of said proposal, the proceedings u/s 263 were initiated and also finally concluded. In other words, whether there was due application of mind on part of the Id CIT after receipt of proposal from the DCIT(IT) was apparently not discernable and basis thereof, the matter was decided in favour of the assessee. We therefore find that the said

decision is also distinguishable on facts and doesn't support the case of the assessee.

4.4 In the instant case, what is therefore relevant to examine is whether there is due application of mind on part of the Id PCIT on receipt of proposal by the AO and on the basis of material placed before him and the assessment records that there is a prima facie case where the assessment order so passed by the AO is erroneous in so far as prejudicial to the interest of the Revenue and a show-cause therefore is required to be issued to the assessee. Firstly, we find that in the first paragraph of the impugned order, the Id PCIT has stated clearly that on examination of the assessment order and the facts on records, certain discrepancies were noticed and a show-cause u/s 263 of the Act was thereafter issued to the assessee. Further, on review of the contents of the show-cause notice, the Id PCIT has stated therein as under:

"2. Brief facts of the case are that vide notice under sub-section (1) of section 142 of the IT. Act issued on 20.07.2018, the "assessee was required to explain source of addition in his (the assessee) capital but no response was filed in response" to this notice" Again vide notices dated 07.09.2018 & 27.09.2018, the assessee was required to furnish information earlier called for. Vide response dated Nil, the assessee filed statement of his bank account and submitted that he had received gift of Rs. 2,20,43,305/- from his son who is in Melbourne. Vide notice under sub section (1) of section 142 issued on 04.10.2018, the assessee was required to furnish name, documentary evidence regarding relation & occupation of his son and confirmation (if possible). In response to this notice, the assessee filed copy of Passport of his son and confirmation regarding gift.

3. It is pertinent to mention here that there are three requirements/legs to be fulfilled by the assessee i.e. identify & creditworthiness of the creditor and genuineness of the transaction as per section 68 of the I. T. Act, 1961. In the instant case, the assessee filed copy of passport of his son from whom gift received and confirmation from his son regarding gift. But the assessee did not file statement of bank account of his son from which amounts were transferred as gift. No information regarding creditworthiness of his son was filed except that he is engaged in door to door & telemarketing in Melbourne. Even the Assessing Officer did not enquire about creditworthiness of lender/donor. The Assessing Officer even did not insist for statement of bank account of assessee's son. In the absence of these documents /information, creditworthiness of assessee's son is not proved which is required as per provisions of section 68 of I.T. Act, 1961. No further enquiries were made during assessment proceedings which led to under-assessment for amounting to Rs. 2,20,43,305/-.

4. In view of the facts stated above, it is noted that there has been omission on the part of the A.O. to investigate the issue as mentioned in above para(s). The order thus passed by the A.O. without making inquiries or verification which should have been made [explanation 2(a) of section 263(1) of the Income Tax Act, 1961]

the order passed by the Assessing officer is erroneous in so far as it is prejudicial to the interest of the Revenue."

4.5 We therefore find that a prima facie finding has been recorded by the Id PCIT based on perusal of the assessment records that the Assessing officer has failed to verify the creditworthiness of the donor and the order so passed by the AO has been held to be erroneous in so far as prejudicial to the interest of the Revenue. In light of the same, merely the fact that the proposal was send by the AO on 20/02/2021 and the show-cause u/s 263 was issued on the same date doesn't in any way reflect non-application of mind on part of the Id PCIT in assumption of jurisdiction by the Id PCIT. We therefore donot find any infirmity in the assumption of the jurisdiction by the Id PCIT u/s 263 of the Act and the contention so raised by the Id AR in this regard cannot be accepted.

4.6 Now, coming to the merits of the case. We find that it's a case of limited scrutiny to examine the increase in share capital and as per the assessee, the increase in share capital is on account of gift of Rs 2,20,43,305/- received from his son who is based out of Melbourne, Australia. As per well established jurisprudence on the subject, the identity of the person giving the gift, relationship of such person with the assessee, financial capacity or creditworthiness of the person making the gift, the occasion to make such a gift or the circumstances to show natural love and affection and all these taken together to prove the genuineness of the gift transaction was required to be examined by the AO. Further, the established jurisprudence also provide that mere identification of the donor and the fact that the gift of money has come through banking channels is not sufficient to establish the genuineness of the gift transaction. In light of aforesaid jurisprudence, the AO was therefore required to examine this particular transaction of gift received by the assessee from his son and carry out necessary verification more so where the examination was limited to this particular matter.

4.7 In the instant case, we find that the AO has accepted the genuineness of the gift transaction on the basis of submission made by the assessee that an amount of Rs. 2,20,43,305/- has been received as gift from his son who is in Melbourne, Australia through NEFT from Commonwealth Bank on 24/11/2015 and 04/12/2015 and in support, copy of the bank statement of the assessee, the copy of passport of his son and a confirmation from his son was also submitted. The question is whether the

submissions so made and the documents so submitted establish the genuineness of the gift transaction. As we have stated earlier, the fact that the money has been remitted through the Commonwealth bank account and has been received in the assessee's bank account doesn't establish the nature of the gift transaction rather it only demonstrate the mode and manner of making the payment. The passport do reflect the relationship of father and son, however, the question is what are the circumstances which necessitated such transaction of sending money by way of gift from Melbourne on two different occasions. The so called confirmation letter which is undated, handwritten and the contents thereof only talks about transfer of money by a son to his father from the Commonwealth Bank account on two different dates and the amount of transfer doesn't inspire much confidence and in any way doesn't establish the nature of such transfer as gift by son to his father. The fact that the AO has accepted the same on face value shows clearly non-application of mind by the AO.

4.8 Nothing has been called for by the AO nor there is anything on record to establish the financial capacity or creditworthiness of the son to make such payment. Therefore, where the Id PCIT states in the impugned order, as reiterated by the Id CIT DR before us, that the assessee did not file any statement of bank account of his son from where the amount was transferred as gift, the assessee did not furnished the ITR of his son to prove his capacity to give the gifts, no information regarding credit worthiness of his son was filed except that he was engaged in door to door marketing and telemarketing of electricity, gas, solar and education in Melbourne, no evidence as to whether he was an employee or has his own business and even the evidence as to whether he was in Australia at that time of making the gift was filed by the assessee, we believe that these are relevant questions which ought to have been raised by the AO to examine the genuineness of the gift transaction in light of established jurisprudence especially given the fact that the matter was selected for limited scrutiny to examine this particular transaction and the AO having failed to raise the necessary queries and enquire these matters, the Id PCIT was well within his jurisdiction to exercise powers under section 263 of the Act.

4.9 In our view, the limited queries which were raised by the AO and responded to by the assessee during the course of assessment proceedings nowhere demonstrate that the matter relating to creditworthiness were even intended to be

examined by the AO. The AO having failed to examine the creditworthiness of the donor and the circumstances leading to such transfer of funds to the assessee shows that the AO has failed to act in accordance with the law and well-established judicial principles and jurisprudence laid down by the Courts from time to time. Where the Id PCIT is highlighting the said inaction on part of the AO, he is well within his right and jurisdiction and it is clearly not a question of arriving at a different conclusion by the Id PCIT than what has been arrived at by the AO. No doubt the AO has mentioned about this transaction in the assessment order, however, merely stating that he has examined the transaction and being satisfied, he didn't drawn any adverse inference, doesn't debar the Id PCIT from highlighting the fact that the order so passed by the AO is not in accordance with law having failed to examine one of the essential ingredients being the creditworthiness of the donor. It is not the mode and manner of examination by the AO which is being highlighted by the Id PCIT rather the Id PCIT is highlighting what is an essential attribute of the transaction which require examination as per established legal principles and the non-examination thereof leading to the passing of the erroneous order by the AO.

4.10 In light of aforesaid discussions and in the entirety of facts and circumstances of the case, the grounds taken by the assessee are dismissed and the matter is decided in favour of the Revenue and against the assessee.

5. In the result, appeal of the assessee is dismissed.

Order pronounced in the Open Court on 30/08/2022.

Sd/-
(DIVA SINGH)
न्यायकि सदस्य/Judicial Member

Sd/-
(VIKRAM SINGH YADAV)
लेखा सदस्य/Accountant Member

Dated: 30/08/2022

AG

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File