

आयकर अपीलीय अधिकरण, रायपुर न्यायपीठ, रायपुर
IN THE INCOME TAX APPELLATE TRIBUNAL RAIPUR BENCH, RAIPUR
श्री रविश सूद, न्यायिक सदस्य एवं श्री अरुण खोड़पिया, लेखा सदस्य के समक्ष ।
BEFORE SHRI RAVISH SOOD, JM & SHRI ARUN KHODPIA, AM
आयकर अपील सं./ITA No.199/RPR/2016
(निर्धारण वर्ष / Assessment Year :2010-2011)

Nishant Jain, M/s Landmark Engineer, Flat No.27, Shantinagar, Ring Road No.2, Bilaspur	Vs	JCIT, Range-1, Bilaspur(CG)
PAN No. : AGEPJ 9793 M		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारित की ओर से /Assessee by	:	Shri R.B.Doshi, CA
राजस्व की ओर से /Revenue by	:	Shri G.N.Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	29/07/2022
घोषणा की तारीख/ Date of Pronouncement	:	17/10/2022

आदेश / O R D E R

Per Arun Khodpia, AM:

This appeal is filed by the assessee against the order passed by the CIT(A), Bilaspur, dated 15.03.2016, on the following ground :-

1. *That the order passed by the learned CIT (Appeals) is bad in law as well as on facts.*
2. *That the learned CIT (Appeals) has erred in disallowing Finance Charges paid to NBFC without deducting TDS of Rs. 2,03,816/-.*
3. *The learned CIT (Appeals) has erred in disallowing Security Deposits received from Subcontractor Ravi Kant & Vidya Prasad Patel of Rs. 3,42,774/-.*
4. *That additions made by learned AO and confirmed by learned CIT (Appeals) should be deleted.*
5. *The Assessee craves leave to add/alter any of the grounds of appeal on or before the date of hearing.*

2. Facts in brief are that the assessee is a contractor filed its return of income on 29.09.2010 declaring total income at Rs.73,23,010/-. The case of the assessee was selected for scrutiny and thereafter the AO made certain additions in the returned income. Against which the assessee filed

appeal before the CIT(A) and the CIT(A) has partly allowed the appeal of the assessee. Now, further aggrieved with the order of CIT(A), the assessee is in appeal before the Tribunal.

3. Ground No 1 & 4 are general in nature, neither agitated by the Ld AR nor any allegation against the order of the CIT(A) was brought to our attention under these grounds, thus are dismissed being infructuous.

4. Ground no 2: Disallowance of Finance Charges paid to NBFC without deducting TDS u/s 40(a)(ia) of Rs. 2,03,816/-

5. On this issue, Ld AR of the assessee reiterated its submissions before the Ld CIT(A), which reads as under:-

4) Regarding disallowance of Rs. 2,03,816/- out of "Interest" by invoking provision of section 40(a)(ia) (Ground no. 2):-

That action of Assessing Officer in making disallowance of interest of Rs. 2,03,816/- paid to "M/s Indiabulls Financial Services Ltd." by invoking provisions of section 40(a)(ia) is not at all justified.

That your honour in this case interest of Rs. 2,03,816/- was paid during the year under consideration to "M/s Indiabulls Financial Services Ltd." and debited to the Profit & Loss Account and balance of "M/s Indiabulls Financial Services Ltd." in respect of amount due during the year consideration was Rs. Nil. That since no amount of interest was outstanding as on 31.03.2010, provisions of section 40(a)(ia) are not applicable to said payment.

In this proposition, we place reliance on following judicial pronouncements:-

CIT Vs. VECTOR SHIPPING SERVICE P. LTD. 38 TAXMANN.COM 77 (ALL), MERILYN SHIPPING & TRANSPORTS Vs. ADDL. CIT 20 TAXMANN.COM 244 (VISAKHAPATNAM SPECIAL BENCH). TEJA CONSTRUCTIONS Vs. ACIT 129 TTJ 57 (HYDMUO), K. SRINIVAS NAIDU Vs. ACIT 131 TTJ 17 (HYDMUO) & JAIPUR VIDYUT VITRAN NIGAM LTD. Vs. DCIT 123 TTJ 888 UP):

Held that "If the assessee has paid the impugned amount and not payable at the end of the year on the date of balance sheet, then the provisions of s 40(a)(ia) are not applicable. It is only applicable in respect of "payable amount" shown in the balance sheet as

outstanding expenses on which TDS has not been made. Further, tax is deductible under ss. 193, 194A, 194C, 194H and 194J either at the time of payment or at the time of giving credit to the recipient. However, s. 40(a)(ia) is applicable only in respect of TDS defaults when amount is "payable". If amount is actually paid and tax is not deducted under the above sections, section 40(a)(ia) is not applicable. There is difference between the word 'paid' or 'payable', the legislature used the word very carefully in s. 40(a)(ia) and in all its wisdom at the time of incorporating the section by way of 'Finance (No. 2) Bill, 2004. Sec. 40(a)(ia) has to be subject to strict interpretation. Going by the rule of strict interpretation the default with reference to actual 'payment' of expenditure would not entail disallowance. This is because, the language used in the s. 40(a)(ia) is very simple, clear and unambiguous. Literal rule of interpretation has to be applied.

If the assessee has paid the impugned amount and (the amount is) not payable at the end of the year on the date of balance sheet, then the provision of s. 40(a)(ia) are not applicable."

*That generally it was known to the person that all the big financial institutions, like company from whom assessee had taken secured loan, were banking company, therefore, they need not to deduct tax at source on interest/finance charges paid/payable to them. That our said contention also gets support from the fact that in so many cases in spite of scrutiny assessment records of past years in these cases gone from the hands of Assessing Officer as well as officers of the higher ranks, but mistake of non-deduction of tax on interest paid to non-banking finance companies was not pointed out by them. Thus, non-compliance with provisions of Chapter XVII B "c * interest/finance charges is due to bona-fide reason.*

That provision of section 40(a)(ia) is as follows:-

Inserted w.e.f. 01.04.2005 i.e. applicable from A.Y. 2005/06:

la) any interest, commission or brokerage, fees for professional services or fees for technical services payable to a resident, or amounts payable to a contractor or sub-contractor, being resident, for carrying out any work (including supply of labour for carrying out any work), on which tax is deductible at source under Chapter XVII-B and such tax has not been deducted or, after deduction, has not been paid during the previous year, or in the subsequent year before the expiry of the time prescribed under sub-section (1) of section 200:

Provided *that where in respect of any such sum, tax has been deducted in any subsequent year or, has been deducted in the previous year but paid in any subsequent year after the expiry of the time prescribed under sub-section (1) of section 200, such sum shall be allowed as a deduction in computing the income of the previous year in which such tax has been paid.*

As amended w.e.f. 01.04.2006 i.e. applicable from A.Y. 2006/07:

(/a) any interest, commission or brokerage, [rent, royalty,] fees for professional services or fees for technical services payable to a resident, or amounts payable to a contractor or sub-contractor, being resident, for carrying out any work (including supply of labour for carrying out any work), on which tax is deductible at source under Chapter XVII-B and such tax has not been deducted or, after deduction, has not been paid during the previous year, or in the subsequent year before the expiry of the time prescribed under sub-section (1) of section 200 :

Provided that where in respect of any such sum, tax has been deducted in any subsequent year or, has been deducted in the previous year but paid in any subsequent year after the expiry of the time prescribed under sub-section (1) of section 200, such sum shall be allowed as a deduction in computing the income of the previous year in which such tax has been paid.

As amended with retrospective effect from 01.04.2005 i.e. applicable from A.Y. 2005/06, by Finance Act, 2008:

(/a) any interest, commission or brokerage, [rent, royalty,] fees for professional services or fees for technical services payable to a resident, or amounts payable to a contractor or sub-contractor, being resident, for carrying out any work (including supply of labour for carrying out any work), on which tax is deductible at source under Chapter XVII-B and such tax has not been deducted or, after deduction, [has not been paid,—

(A) in a case where the tax was deductible and was so deducted during the last month of the previous year, on or before the due date specified in sub-section (1) of section 139; or

(B) in any other case, on or before the last day of the previous year:]

[Provided that where in respect' of any such sum, tax has been deducted in any subsequent year, or has been deducted-

(A) during the last month of the previous year but paid after the said due date; or

(B) during any other month of the previous year but paid after the end of the said previous year,

such sum shall be allowed as a deduction in computing the income of the previous year',.. which such tax has been paid.]

As amended w.e.f. 01.04.2010 i.e. applicable from A.Y. 2010/11:

(/a) any interest, commission or brokerage, [rent, royalty,] fees for professional services or fees for technical services payable to a resident, or amounts payable to a contractor or sub-contractor, being resident, for carrying out any work (including supply of labour for carrying out any work), on which tax is deductible at source

under Chapter XVII-B and such tax has not been deducted or, after deduction, [has not been paid on or before the due date specified in sub-section (1) of section 139 :

Provided that where in respect of any such sum, tax has been deducted in any subsequent year, or has been deducted during the previous year but paid after the due date specified in sub-section (1) of section 139, such sum shall be allowed as a deduction in computing the income of the previous year in which such tax has been paid.

As amended w.e.f. 01.04.2013 i.e. applicable from A.Y. 2013/14:

/a) any interest, commission or brokerage, [rent, royalty,] fees for professional services or fees for technical services payable to a resident, or amounts payable to a contractor or sub-contractor, being resident, for carrying out any work (including supply of labour for carrying out any work), on which tax is deductible at source under Chapter XVII-B and . such tax has not been deducted or, after deduction, [has not been paid on or before the due date specified in sub-section (1) of section 139 :]

Provided that where in respect of any such sum, tax has been deducted in any subsequent year, or has been deducted during the previous year but paid after the due date specified in sub-section (1) of section 139, such sum shall be allowed as a deduction in computing the income of the previous year in which such tax has been paid.

The following second proviso shall be inserted in sub-clause (a) of clause (a) of section 40 by the Finance Act, 2012, w.e.f. 1-4-2013 :

Provided further that where an assessee fails to deduct the whole or any part of the tax in accordance with the provisions of Chapter XVII-B on any such sum but is not deemed to be an assessee in default under the first proviso to sub-section (1) of section 201, then, for the purpose of this sub-clause, it shall be deemed that the assessee has deducted and paid the tax on such sum on the date of furnishing of return of income by the resident payee referred to in the said proviso.

From the history of provision of section 40(a)(ia) mentioned above, your honour will see that provision this section is not so rigid as applicable from the A.Y. 2013/14 than it was at the time of insertion and thereafter. Thus, object behind insertion of this section, as it appears, that if revenue is collected in respect of all receipts, to which provision of Chapter XVII-B applies, booked in particular year from the payee on or before due date of filing return, than expenses in respect of which TDS has not been/made are allowable in the hands of payer in the year of incurrance itself. That your honour assessee had paid interest/finance charges of Rs. 2,03,816/- as well as repaid the principal amount due during the year under

consideration itself. **That M/s Irdiabulls Financial Services Ltd., from whom appellant had taken secured loan, i.e. renowned company and it might have filed its return of income for the year under consideration on time, thus, as per present status of provision of section 40(a)(ia), interest/finance charges of Rs. 2,03,816/- is duly allowable.**

Further, if the recipients of the income have shown these income in income tax return as such also provisions of Section 40(a)(ia) as well as provisions of Section 201(1) of the Income Tax are not applicable. In this respect, we rely on the following judgments of the Hon'ble apex court:

- a) CIT vs Eli Lilly & Co. (India) (P) Ltd. & others (2009) 223 CTR (SC)
- b) Hindustan coca cola Beverages (P) Ltd. vs CIT (2007) ITJ 433 (SC)

In these cases the Hon'ble Apex Court has held that TDS-Assessee in default, Tax already paid by the recipient of income, Payee has already paid taxes due on the payments received by it from the assessee, therefore tax could not be recovered once again from the deductor.

In these cases under consideration the deduction has to be made from the finance companies who are Big Limited Companies and Listed in Stock Exchange and they are filing their return of Income Tax and paying taxes in advance. You are requested to issue a letter or summon u/s 131(d) of the Income tax Act, 1961 to confirm their status of tax payment.

That there has been an amendment in the provisions of Section 40(a)(ia) of the Income Tax Act, 1961 by the Finance Act, 2012 w.e.f. 01.04.2013. The provisions read as under-

"Provided further that where an assessee fails to deduct the whole or part of the tax in accordance with the provisions of Chapter XVII-B on any such sum but is not deemed to be an assessee in default under the first provisions to sub-section (1) of section 201, then for the purposes of this sub-clause, it shall be deemed that the assessee has deducted and paid the tax on such sum on the date of furnishing of return of income by the resident payee referred in the said provision."

Though the above amendment is given effect from 01st April, 2012 but the amendment is procedural in nature. Since a change is made by the legislator in procedural provisions is expected to be for general benefit of litigations and others, it is presumed that it applies to pending as well as future proceedings. In this respect we rely on following:-

- a) *CWT vs Sharvan Kumar Swaroop & Sons (1994) ITO ITR 886 (SC)*
b) *Associated Cement Co. Ltd CTO 48 STC 466 at 476 (SC)*
Thus, action of Assessing Officer in disallowing interest of Rs. 2,03,816/- by invoking provisions of section 40(a)(ia) is not at all justified and deserves to be deleted.

6. It is further submitted by the Ld AR that the assessee is regularly trying to get the certificate in form 26A from the NBFC but could not succeed till date, thus the matter may please be remitted to the files of AO for verification, mean while it may be possible for the assessee to produce the requisite form 26A in compliance of the law. AR also placed its reliance on decision in the case of RKP Company in ITA No. 106/RPR/2016 dated 24.01.2016 reported in (2016) 180 TTJ 0237 (Raipur).

7. Ld DR on the other hand vehemently supported the orders of the revenue authorities and prayed to upheld the same.

8. We have heard the rival contentions. Perused the material available on records and considered the case laws relied upon by the parties.

9. In the present case it is an admitted fact that the default of non deduction of TDS was done by the Assessee as required u/s 40(a)(ia). Various case laws relied upon by the assessee are of no help or have no relevance now since the issue on which various Hon'ble high courts have difference of opinion and was debatable, has now been resolved and all arguments on this have come to an end, since it has been decided by the Hon'ble Apex Court in the case of **M/S Palam Gas Service vs Commissioner Of Income Tax on 3 May, 2017 reported in 394 ITR 300 (SC)**, wherein the view taken by a Division Bench of the Calcutta High

Court in Commissioner of Income Tax v. Crescent Export Syndicate

(2013) 216 Taxman 258 (Calcutta) was fortified and held that:-

“It is noticeable that Section 40(a) is applicable irrespective of the method of accounting followed by an assessee. Therefore, by using the term ‘payable’ legislature included the entire accrued liability. If assessee was following mercantile system of accounting, then the moment amount was credited to the account of payee on accrual of liability, TDS was required to be made but if assessee was following cash system of accounting, then on making payment TDS was to be made as the liability was discharged by making payment. The TDS provisions are applicable both in the situation of actual payment as well of the credit of the amount. It becomes very clear from the fact that the phrase, ‘on which tax is deductible at source under Chapter XVII-B’, was not there in the Bill but incorporated in the Act. This was not without any purpose.”

15. We approve the aforesaid view as well. As a fortiori, it follows that Section 40(a)(ia) covers not only those cases where the amount is payable but also when it is paid. In this behalf, one has to keep in mind the purpose with which Section 40 was enacted and that has already been noted above.

10. In view of aforesaid findings of the Hon'ble Apex Court, no relief can be granted to the assessee on the basis of payable/paid concept.

11. Further, assessee's contention to take shelter of the second proviso in sub clause (ia) of clause (a) of section 40, inserted w.e.f. 01-04-2013, which reads as under:-

“Provided further that where an assessee fails to deduct the whole or any part of the tax in accordance with the provisions of Chapter XVII-B on any such sum but is not deemed to be an assessee in default under the first proviso to sub-section (1) of section 201, then, for the purpose of this sub-clause, it shall be deemed that the assessee has deducted and paid the tax on such sum on the date of furnishing of return of income by the resident payee referred to in the said proviso.

12. Even if, it is presumed that the above proviso is applicable retrospectively, still to hold contentions of the assessee that the assessee is not deemed to be an assessee in default, we need to see that the first

proviso to section 201(1), which prescribes certain conditions are fulfilled or not, the first proviso to section 201(1) spell out as under:-

Provided that any person, including the principal officer of a company, who fails to deduct the whole or any part of the tax in accordance with the provisions of this Chapter on the sum paid to a payee or on the sum credited to the account of a payee shall not be deemed to be an assessee in default in respect of such tax if such payee—

- (i) has furnished his return of income under section 139;***
- (ii) has taken into account such sum for computing income in such return of income; and***
- (iii) has paid the tax due on the income declared by him in such return of income,***

and the person furnishes a certificate to this effect from an accountant in such form as may be prescribed:

13. In view of the aforesaid conditions of the section 201(1) read with section 40(a)(ia), the assessee is required to furnish a certificate from an accountant in the prescribed form i.e form 26A to prove that the assessee is not deemed to be an assessee in default, but since the assessee has failed to furnish the same till the hearing of this appeal on 4th August 2022, a more than reasonable time has already elapsed, since the matter belongs to AY 2009-10, any further opportunity as requested if granted, would tantamount to defy the judicial discipline. Therefore, request of the assessee to restore the matter to AO is rejected and thus this ground of appeal of the assessee is dismissed.

14. **Ground no 3 : Disallowance of Security Deposit of Rs. 3,42,774/-**

15. Learned AR, has submitted that an addition of Rs. 21,45,000 towards alleged unexplained Loans/Deposits Under Section 68 were made by the AO. Details of all the required Ingredients to establish that

the Loan/Deposit transactions were genuine submitted to the Ld CIT(A). Submissions of the assessee were considered and due relief was granted, however 2 entries for Rs. 1,49,000 and Rs. 1,93,774/- reg. security deposit received from Mr. Ravikant and Mr. Vidya Prasad Patel were not allowed considering the confirmation filed by the Ld Counsel of the assessee as incomplete and non speaking.

16. To establish identity, credit worthiness of the creditor/depositor and genuineness of the transaction from Mr. Ravikant and Mr. Vidya Prasad Patel, copy of submission before LD CIT(A), copy of their Confirmation, PAN Card, Computation of Income & ITR Acknowledgment for AY 2010-11(in case of Vidya Prasad Only), Capital A/c, Balance Sheet, Bank statement, Confirmation for subsequent year which were submitted to AO and CIT(A) are produced before is in a paper book and brought to our attention. The Ld AR submitted that the transactions done and balances are duly explained, hence the addition made deserves to be deleted. In submissions Ld AR has relied upon the cases and produced the findings as under:-

P.K. Sethi Vs. CIT 286 ITR 316 (Gau):-

*It was held that "all the creditors are income tax assessee before the same ITO and the transactions were accepted as genuine in the cases of creditors. Thus, no inference could be drawn that these are fake transactions. **There was no evidence or material before the Tribunal to come to the finding that the impugned cash credits were not genuine transactions. Therefore, addition is not sustainable.**"*

ACIT Vs. Kamini Finance and Investment Co. Ltd 1*20021 125 Taxman 259 (Gauhati) (Mag.):-

It was held that "where the Assessing Officer accepted the returns filed by creditors showing loan given to assessee, no addition could

be made to assessee's income on the ground that creditors had no capacity to advance money."

Once the creditor owns the credit entry, the onus of the assessee is discharged and there is no further responsibility on the assessee. As already stated above both in the confirmation of account and statements of them recorded by the Assessing Officer they have accepted aforesaid loan transactions with the appellant, therefore, no liability remains with appellant to discharge further to establish transactions with them as genuine one. In this regard, we would like to draw your honour's attention to the decision of Jurisdictional M.P. High Court in case of **CIT vs. Metachem Industries 245 ITR 160 (M.P.)** wherein assessee received certain loans and Assessing Officer did not accept the loans as genuine and made the addition. It was held by Hon'ble high Court that "once it is established that the amount has been invested by particular person, responsibility of the assessee is over. The assessee is only to explain that the loan was given by particular individual. If person owns that entry, then the burden of the assessee is discharged U/s 68.

Since the assessee in this case had discharged the burden u/s 68, the order of the tribunal deleting the addition was confirmed by Hon'ble High Court." **In case of M/s Raisons Engg. & Contractors, Bilaspur Hon'ble Chhattisgarh High Court accepted ratio of said decision.**

We also place reliance on **Nemichand Kothari vs. CIT (2003) 264 ITR 254 (Gau.)** wherein the assessee received loans by cheques and the creditors received the said amount by way of loans from their sub-creditors. Hon'ble High Court held that "the assessee had established the identity of the creditors and the assessee had also shown that the said amounts have been received by way of cheque from the creditors. Once the assessee had established these facts, the assessee must be taken to have proved that the creditor had creditworthiness to advance the loans. When there was neither direct nor circumstantial evidence on record that the said loan amounts actually belonged to the assessee, no addition can be made. It was also held that the Assessing Officer failed to show that the amounts which had come in the hand of the creditors from the hands of sub contractors, had actually been received by sub creditor from the assessee." **On the basis of these judicial decisions, the credit entries of Rs. 21,45,000/- could not have been added u/s 68 in the hands of the appellant.**

That your honour during the course of assessment proceedings Assessing Officer had issued summoned to lenders named Kavita Jain and Vipin Jain residing at Agra (UP) and Pradeep Dawra (Pro. M/s D.D. Logistics) residing at New Delhi, which is not as per law because as per our information, person residing beyond 300 Kilometers from the jurisdiction of the Assessing Officer has be commissioned and not summoned.

*That it is also worthwhile to mention herewith that all the valid summons except to "Vidya Prasad Patel" were served to the lenders/depositors and appellant had filed confirmation of account of all the lenders/depositors containing complete details viz. name, address and PAN, thus appellant had discharged his burden cast u/s 68 to prove cash credit transactions as genuine. In such situation, if the Assessing Officer was not satisfied with the sources of credits given by the lenders/depositors, nothing prevented him to reopen their individual assessment in accordance with law. For, this proposition, we draw supports from the decision of hon'ble **Supreme Court in case of CIT Vs Lovely Exports Ltd. 319 ITR 5.** Thus, in light above, action of Assessing Officer in making addition of Rs. 21,45,000/- u/s 68 in the hands of the appellant is not at all justified.*

It has not been proved by the Assessing Officer by bringing any material on record that the impugned loans/deposits is in fact income of the appellant. Similarly, there are no materials/evidences on record to show that the loans/deposits were not given by the above parties and that the same was appellant's income.

Thus, looking to all above your honour is kindly requested to delete the addition of Rs. 21,45,000/- made for alleged unexplained cash credits u/s 68 and oblige^

17. Ld DR on the other hand vehemently supported the orders of the revenue authorities and prayed to upheld the same.

18. We have heard the rival contentions, perused the material on record. While going through the evidences / documents produced before us for verification of the observations of the Ld CIT(A) with respect to the impugned 2 parties all requisite documents were produced before the CIT(A), however the same were not considered satisfactory on some issues like copy of return filed, signature on confirmation in case of Ramakant and figure of security deposit account and regular account of creditor were mixed and misunderstood in case of Mr. Vidya Prasad Patel. Identity, Genuineness and Creditworthiness of the depositors/ creditors cannot be disregarded based on such observations, without bringing any

material evidence on record to dislodge the contentions of the assessee as held in the case of PK Sethi Vs. CIT (supra). Assessee has also discharged the onus cast upon him to show that the credit entries were duly reflected in the balance sheet of the creditor, payments are through proper banking channel and the depositor / creditors are Income Tax Assessee's, thus ratio of law laid down by the Hon'ble courts in the case of Kamini Finance and Investment Co. Ltd. (supra) and Metachem Industries (supra) is squarely applicable in the present case. Such a finding was also approved by the Hon'ble Jurisdictional High Court of Chhatisgarh in the case of Raisons Engg. & Contractors, Bilaspur as referred herein above.

19. In totality of the facts and circumstances of the case and on respectfully following the judicial principles laid down by the Hon'ble Courts as discussed herein above, we are of the considered view that in present case, the assessee has discharged its onus to prove the Identity, credit worthiness and genuineness of the creditors/transactions by providing all the necessary information and evidences in compliance towards dislodging the contentions of the revenue in making addition u/s 68 on account of unexplained cash credits, no evidence or material could be brought on records by the revenue to controvert this contention, therefore the additions sustained by the Ld CIT(A) is liable to be deleted and we do so. Consequently, this ground of appeal of the assessee is allowed.

20. In the result, appeal of the assessee is partly allowed.

Order pronounced in pursuance to Rule 34(4) of ITAT Rules, 1963
on 10/10/2022.

Sd/-
(RAVISH SOOD)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(ARUN KHODPIA)

लेखा सदस्य / ACCOUNTANT MEMBER

रायपुर/Raipur; दिनांक Dated 17/10/2022

Prakash Kumar Mishra, Sr.P.S.

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

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, रायपुर/ITAT, Raipur