

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH, JABALPUR**

BEFORE SHRI SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER &
SHRI MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER

I.T.A. No. 41/JAB/2020
(Asst. Year: 2017-18)

Assistant Commissioner of Income Tax, Circle-2(1), Jabalpur.	vs.	Sandesh Kumar Jain, 14/205, Vijay Nagar (Behind SBI Zonal Office), Jabalpur. [PAN : ADGPJ 0132 K]
(Appellant)		(Respondent)

A
Appellant by : Shri Ravi Mehrotra, Sr. DR
Respondent by : Shri Rahul Bardia, FCA

Date of hearing : 27/07/2022
Date of pronouncement : 31/10/2022

ORDER

Per Sanjay Arora, AM:

This is an Appeal by the Revenue directed against the Order by the Commissioner of Income Tax (Appeals)-1, Jabalpur ('CIT(A)' for short) dated 15/09/2020, partly allowing the assessee's appeal contesting his assessment under section 143(3) of the Income Tax Act, 1961 ('the Act', hereinafter) dated 17/12/2019 for Assessment Year (AY) 2017-18.

2.1 The appeal raises two issues, which we shall take up in seriatim. The background facts of the case, to the extent relevant, are that the assessee, in the business of real estate development (as proprietor, M/s. Century Developers) and grain trading and dal milling (as proprietor, M/s. Sanmati Milling Industries), was

subject to a survey u/s. 133A of the Act on 29/11/2016 at his business premises, whereat a surrender of Rs. 126.30 lacs on account of excess inventory of real estate was made. Cheques for the payment of tax at the applicable rate of 30% thereof were also made out thereat, and which were subsequently honoured. The surrendered amount was duly returned for the relevant year, though as business income. The Assessing Officer (AO), however, brought the same to tax u/s. 69B, applying a tax rate of 60% u/s. 115BBE. This defines the first controversy attending this case. The Id. CIT(A) has allowed relief on the basis that the relevant amendment to s.115BBE, increasing the tax rate thereunder from 30% to 60%, was w.e.f. 01/04/2017 and, accordingly, would not apply for the current previous year, being f.y. 2016-17 (para 4.2 of his order).

2.2 The second issue is *qua* a sum of Rs. 24 lacs, outstanding in the name of one, Shri Manish Jain, assessed u/s. 68. The same was added as the assessee admittedly did not furnish any documents in relation thereto during the assessment proceedings. The assessee filing the same before the Id. CIT(A), explaining the hardship that prevented him from furnishing the same during the assessment proceedings, he admitted the same, and called for a remand report. The creditor's bank account statement was, however, not filed, a fact emphasized upon by the Assessing Officer (AO) in the remand report, wherein the admission of additional evidence was also objected to by him, so that the source of the credit remained unexplained. The said statement was, however, furnished subsequently before the first appellate authority, who accepted the same without though confronting it the AO, as well as the assessee's claim, holding as under:

“4.3.8 Considering the submission made and decisions referred, it is undisputed that the appellant is having only source of income from trading of hardware. The additional income was offered on account of excess stock and receivables during the course of survey. I therefore hold that additional income offered and addition made was on account of business income of the appellant and is therefore liable to be taxed under the head of income from business and profession only. The provisions of section 115BBE of the Income Tax Act are applicable where addition is made under section 68, 69, 69A, 69B, 69C and 69D, i.e., from residuary category w.e.f 01.04.2017.

However, in the present case in hand, additional income was offered and even addition was made on account of under-invoicing of sale which was liable to be taxed under the head of income from business and profession only. Since, the survey in the case of appellant was carried out on 29.11.2016 and surrender was made consequential to survey, therefore, the assessing officer was not justified in stating that provisions u/s. 115BBE were invoked by the appellant which in fact was applicable from 01.04.2017 and not from 29.11.2016 (date of survey). Therefore, the addition made by the AO amounting to Rs.24,00,000/- is deleted. Thus the assessing officer is hereby directed to calculate tax as per normal rate applicable in the case of the appellant. Therefore, appeal on this ground is allowed.” (emphasis, ours)

Aggrieved, the Revenue is in appeal agitating both the grounds.

3. The first issue (Gd.2) revolves around the question as to whether the income on account of excess stock found during survey, which is admitted, is assessable as business income u/s. 28, or as income from an undisclosed source u/s. 69 (69B) of the Act. This issue, i.e., the head of income under which the amount represented by excess, i.e., with reference to the assessee's books of account, stock-in-trade, is liable to be assessed, assumes significance as the tax rate for the unexplained income is chargeable u/s. 115BBE, which is @ 60% w.e.f. 01/04/2017. The assessee's case, accordingly, before us, was two-fold, as under:

i) The two businesses afore-mentioned (para 2.1) are the only source of income of the assessee (in this regard it was confirmed by Sh. Bardia, the Id. counsel for the assessee, during hearing, that the mention of the assessee's (only) business as of hardware by the Id. CIT(A) in his order is incorrect). The facts stand confirmed on the basis of the documents found and impounded during survey. The excess stock, thus, only represents the undisclosed income of the assessee's real estate and, in any case, dal mill/grain trading business. This finding is supported by various decisions by the Tribunal.

ii) The Taxation Laws (Second Amendment) Act, 2016, received the assent of the President of India on 15/12/2016 (PB-2, pgs.46-51). The same is a substantive amendment. Though *qua* a tax rate, which is normally per the Finance Act, for one year at a time (s. 4(1)), the flat rate prescribed is per a provision of the Act, i.e., s.115BBE, falling under Chapter-XII of the Act, titled 'Determination of tax in certain special cases'. Inasmuch as the tax rate seriously prejudices the assessee, it is a substantive amendment, which cannot be made retrospectively, as held, *inter alia*, in *CIT vs. Vatika Township Pvt. Ltd.* [2014] 367 ITR 466 (SC). In the instant case, tax had in fact been worked out on the income surrendered at the time of

survey itself, and cheques for the same delivered. The principle of promissory estoppel would thus operate to prevent the Revenue from collecting tax at a higher rate. In fact, ss.271AAB & 271AAC of the Act, also simultaneously amended per the same amending Act, provide for enhanced rate of penalty, and which provisions are specifically made applicable from the date on which the amending Act receives the assent of the President, i.e., 15/12/2016. As such, income represented by transaction/s taking place or concluded prior to 15/12/2016 is not contemplated by the Amending Act, the provisions of which, save as otherwise provided, are made effective 'at once' (section 1(2) of the said Act).

4. We have heard the parties, and perused the material on record.

4.1 We find little substance in the assessee's case *qua* the head of income. The argument is, to begin with, self-contradictory. If it is a business profit, the same cannot be determined on 29/11/2016 (or 30/11/2016, the date of surrender) on which it admittedly was, even paying tax thereon, but only after the conclusion of the year/accounting period for which the profits are under law to be determined. As explained in *CIT vs Ashokbhai Chimanbhai* [1965] 56 ITR 42 (SC), profits do not accrue from day to day or even from month to month, and have to be ascertained by a comparison of assets at two stated points. Unless the right to profit comes into existence, there is no accrual of profit, and the destination of profit must be determined by the title thereto on the day on which they arise. The concept of accrual of the profits of a business involves their determination by the method of accounting at the end of the accounting year or any shorter period determined by law. Two, once it is admitted that the income attributable to the excess stock-in-trade of the assessee's business is not referable to the regular accounts of the said business, representing a source of income, the same is necessarily to be regarded as income from an undisclosed source. It would not partake the character of profit earned from business during the relevant year merely because its value stands credited to the profit and loss account for the year. Why, but for s. 69B, deeming it as the income for the relevant year, it could not be said to be income for the relevant year. It was open for the assessee to contend, and which may well be the case, that the difference in stock is a carry-over from the

past; that no discrepancy in his accounts for the current year had been found/detected. Why, it could equally be contended of arising on account of an undisclosed infusion of capital, either in the past or in the current year, and, being not attributable to the business, for which the books are maintained, remained to be entered therein. True, the asset found is in the form of a trading asset of the business. The same, however, by itself represents neither accrual nor receipt of income, the two incidents that attract charge of tax under the Act, and which it must be attributable to a defined source of income, but is only an application of that income, which though is deemed as income and, further, for the year in which it is so found. That is, but for ss. 68, 69 thro' 69D, the amount under reference may not stand to be assessed as income and, in any case, as the income of the relevant year. The non-detection of any income; rather, source of income, in the documents found and impounded during survey, on which much store was placed by Shri Bardia during hearing, rather, favours the Revenue's case. Even as observed by the Bench thereat, there is nothing in the material found during survey which suggests either suppression of sales or inflation of expenses by the assessee, by which two modes income of a disclosed business is generally kept out of its accounts. *Though the impugned order records a finding as to under-invoicing of sales, it was an admitted position before us that no such materials were found during survey.* The impugned order seems to be, perhaps in view of similarity of facts, a cut paste, or, more charitably, a mixing of facts of two cases. In fact, generally speaking, even detection of unaccounted sales, *where so*, would not by itself lead to the inference of understatement of income to that extent. This is as unaccounted sale during the relevant year only evidences the profit embedded in that sale, and does not in any manner clarify the source of the cost incurred, which may be a carry-over from the past or introduced in a business either during the current or an earlier year. Why, in many a case the Tribunal, as indeed the Hon'ble High Courts, have held that only the profit on sale, i.e., in line with the net profit rate disclosed per the assessee's accounts, be adopted as the income suppressed on unaccounted sale.

Reference in this context be made to the decision in *CIT v. President Industries* [2002] 258 TR 654 (Guj), followed by several High Courts, including the Hon'ble jurisdictional High Court. The argument of 'no other source of income having been found by the Revenue' is thus neither here nor there. It amounts to putting an impossible burden on the Revenue, impermissible in law. It in fact has no basis in law inasmuch as the Revenue is not obliged to locate the source of an unexplained credit in the assessee's accounts or an unexplained asset found with it, for which reference is made to *CIT vs. Ganapathi Mudaliar (M.)* [1964] 53 ITR 623 (SC), cited during hearing itself. Reference may also be made to *Seth Kale Khan Mohamed Hanif v. CIT* [1963] 50 ITR 1 (SC) and *CIT v. Devi Prasad Vishwanath Prasad* [1969] 72 ITR 194 (SC). In the facts of both these cases, the assessee's business income was estimated consequent to rejection of its books of account as unreliable. The Revenue also bringing to tax unexplained credit/s therein, challenged by the assessee on that basis, the Apex Court explained that there is nothing in law that prevents the assessing authority to tax both, the cash credit, the *source* of which is not satisfactorily explained, and the *business income* estimated by rejecting the accounts as unreliable. It clarified that it was for the assessee to prove that the cash credit represents income from a source that has already been taxed, and that no further burden lies on the Revenue, upon deeming a cash credit as the assessee's income, to show that it is from a particular source. *In the facts of the instant case even the books of account have not been rejected.*

Coming to the decisions by the Tribunal, claimed to be covering the matter, none were referred to during hearing, even as Sh. Bardia contended of the same being based on credence being allowed to circumstantial evidence/s. The question in these cases thus admittedly turned on the facts of the case. Questions of, and decisions based on findings of, fact, do not yield any statement of law, which alone is binding or has precedential value (*The Mavilayi Service Cooperative Bank Ltd. vs. CIT* [1961] 431 ITR 01 (SC)). Our decision, on the contrary, is based on first legal principles, clarified, explained and settled by the Hon'ble Apex Court. Why,

all we have stated is that the burden of proof in the matter lies on the assessee, and cannot be a matter of presumption, so that there no difference in principle, but only as to whether the assessee's claim/s stands proved by it. The Apex Court in *Anantharm Veerasinghaiah v. CIT* [1980] 123 457 (SC) explained that on a claim in its respect being made, the Tribunal is to consider from an overall consideration of all the relevant facts and circumstances, as to whether the unexplained cash deposits (assets) and cash credits could be reasonably attributed to the pre-existing fund of concealed income or they were reasonably explained by reference to the concealed income earned in the relevant year. In *Coimbatore Spg & Wvg Co. Ltd. v. CIT* [1974] 95 ITR 375 (Mad), the Hon'ble Court held that once the Tribunal finds 'excess' stock after rejecting the explanation furnished by the assessee, the inescapable conclusion is that the same would have come from undisclosed sources. *No material/evidence of the same as representing suppressed profit, in whole or in part, has been, as aforementioned, led by the assessee in the instant case.*

4.2 As regards the assessee's second, without prejudice, argument, i.e., *qua non-retrospectivity*, we find considerable force therein. Section 1(2) of the Amending Act provides that save as otherwise provided therein, it shall come into force 'at once'. The same only conveys the intent for, except where a later date is specified, the legislation to take immediate effect, i.e., as soon the assent of the Hon'ble President of India is received, by signing the same. The words 'at once' convey an urgency, so that the same represents the earliest point of time at which the same is to take effect, i.e., 15/12/2016 itself, and which also explains the same being enacted during the course of the fiscal year, tax rates for which stand already clarified at the beginning of the year per the relevant Finance Act (FA, 2016). The said words 'at once' would loose significance if the provisions of the Act are to, as stated by the Id. CIT(A), be read as effective 01/04/2017, implying AY 2018-19. The same, for substantive amendments, as in the instant case, represents the first day of the assessment year, i.e., AY 2017-18, which explains the assessee's

grievance of it being thus effective for fy 2016-17 or, w.e.f. 01/4/2016. Enacting it mid-year and, further, making it applicable 'at once', becomes meaningless if the same is to take effect retrospectively, or is made effective from a later date (01/4/2017), which could in that case be by Finance Act, 2017. True, the amendment, where so read, does give rise to a peculiar situation inasmuch as two tax rates would obtain for the current year, i.e., one from 01/04/2016 to 14/12/2016, and another from 15/12/2016 to 31/03/2017, but, then, that is no reason to read retrospectivity where the applicable date is clear and, further, there is nothing to suggest retrospectivity. Further, extraordinary and supervening circumstance of the Demonetization Scheme, 2016, brought out by the Government of India in November, 2016, explains the urgency in bringing an amendment mid-year. Further, the tax rate being in respect of incomes which are imputed with reference to a transaction/s, it is possible to administer the same, another aspect of the matter that stands considered by us. That is, a tax rate for transactions made up to 14/12/2016, and another for those thereafter. Subsequent mention of the applicability of the amended provisions of ss. 271AAB and 271AAC with reference to the date on which the Presidential assent to the Act is received, further corroborates this view, which is based on the clear language of the Amending Act, as well as the principle that a substantive amendment is to be generally prospective. We draw support from the decision in *Vatika Township Pvt. Ltd.* (supra), reiterating the settled law of the rule against retrospectivity. The tax rate applicable to the impugned income would, therefore, be at 30%, i.e., the rate specified in sec. 115BBE as on 30/11/2016, the date of the surrender of income per statement u/s 133A (PB-1, pgs.35-44). This, it may be noted, is also consistent with our view that the income is liable to be assessed u/s. 69B (see para 4.1).

4.3 The Revenue, accordingly, fails on its Ground 2.

5.1 The second issue (Gd. 1) arising in this appeal concerns the addition u/s. 68, the primary facts of which, as well as the decision by the first appellate authority,

stand delineated at para 2.2 above. We are at loss to fathom the latter inasmuch as the addition u/s. 68 (Rs. 24 lacs) has apparently no relation to the assessment of the additional income (Rs. 126.30 lacs) as deemed income, subject to a higher tax rate, even as the same stands 'deleted' by the Id. CIT(A) on the basis of it being business income, as well as the prospective operation of the Taxation Laws (Second Amendment) Act, 2016, i.e., w.e.f. 01/04/2017. *Quizzical indeed!* We have with a view to ascertain if the finding/s per para 4.3.8 of the impugned order (see para 2.2) is not attributable to a typing error, perused the entire para 4.3 (Gd. 3 before the Id. CIT(A)), to find him to have completely mixed-up the two separate grounds, i.e., *qua* stock surrendered and cash credit, raised by the assessee before him; referring, for both, to the submissions & case law by the assessee *qua* the former. *Further, even considering it as business income and, thus, liable to be taxed at the normal rate, how could the same be deleted, as he directs?* That is, to have completely botched-up the assessee's case, and allowed relief on the basis of his findings in respect of the other ground (stock surrender of rs. 126.30 lacs) before him. The said finding/s having not been withdrawn/corrected, stand to date. Besides being wholly inappropriate on the part of the Id. CIT(A) to have decided in the manner he does, this is all the more unfortunate in view of the AO's remand report dated 22/07/2020 (PB-1, pgs.32-34), whereby he underscores the non-filing of the creditor's bank statement as well as objects to the admission of additional evidence; the assessee not justifying his case for the said admission under rule 46A ((a) to (d)), to which there is no reference in the impugned order, in any manner. The Id. CIT(A), however, proceeds regardless and, as per the assessee's version, admits the said bank statement, date of furnishing which is not clarified, even as the same stands furnished per the assessee's rejoinder to the remand report (PB-1, pgs.28-31), after obtaining the same from the bank on 21/08/2020. No explanation stands furnished while submitting the same, for having not furnished it earlier, i.e., along with the other documents furnished in respect of this credit, before the Id. CIT(A). Inasmuch as the bank statement of the creditor, MJ, was admittedly not

furnished before the AO, and neither did it form part of the additional evidence admitted by the Id. CIT(A) and, in any case, on which the remand report from the AO was sought, having been furnished to the Id. CIT(A) only subsequently, it was incumbent on the Id. CIT(A), who does not even record reason/s for admission of evidences in terms of r. 46A(2), to extend an opportunity for verification thereof to the AO, before he could rely thereon (r.46A(3)). *None of these documents, therefore, qualify for admission and, thus, to be regarded as a part of the record.* Lest the assessee claims that this issue stands not raised by the Revenue, it may be clarified that the same stands included in the scope of it's Gd. and, two, it's reliance on the assessment order, which also includes that on the AO's remand report, is sufficient for the purpose. In fact, in the facts of the case, the finding/s by the Id. CIT(A) in the matter being *qua* a different issue, i.e., not based on these materials, which therefore only need to be rubbished, the same (these materials) have even otherwise not been considered or relied upon by him.

5.2 The matter thus boils down to whether we, as the second appellate authority, ought to admit the same. Rule 29 of the Income Tax (Appellate Tribunal) Rules, 1963 is mandatory (*Roshan Di Hatti v. CIT* [1977] 107 ITR 938 (SC)), and toward which no case has been made out. As regards the exercise *suo motu* of our power to call for and admit the same, we are, at the outset, disinclined to. And for the reason that no reason for non-submission before the AO stands furnished either before the Id. CIT(A), nor indeed before us. Further, the bank statement, procured from the bank only on 21/08/2020, falsifies the assessee's claim of being unable to furnish the necessary documents as the Accountant was not well – without as much as specifying the name of the Accountant, much less his ailment. Either, therefore, the bank statement was not available with the assessee, in which case he ought to have been procured it from the bank, as was subsequently. And if available, why was the same not furnished, but only later and, for reasons best known to him, only for one date, i.e., 17/10/2016. *Why?* We have already noted the

unexplained conduct in not furnishing the said statement earlier, i.e., along with other documents submitted before the Id. CIT(A), nor indeed of not furnishing before the AO, with r. 46A being mandatory. Why, even the 'fact' of MJ being the assessee's relative, stated before us without any material, or even specifying the evidence, stands not revealed prior to the stage of the Tribunal. Merits apart, why, where relevant, the documents not furnished earlier. To contend that these documents formed part of the documents impounded during survey, as Shri Bardia would submit, is, besides being a bald claim, without substance. We have already noted that the creditor's bank statement was procured from his bank only on 21/8/2020, so that it was inferably not available earlier. How could it then be a part of the documents impounded during survey, which were in respect of excess inventory of stock-in-trade, which concluded in a disclosure, duly honoured, in its respect. What, one may ask, is the relevancy of the said documents, i.e., *qua* the impugned addition, which is admittedly not a part of the disclosure? Further, if so, which is understandably the purport of the submissions before us, why were the same not furnished earlier and being only now, and in a piecemeal manner.

As explained in *CIT v. Text Hundred India Pvt. Ltd.* [2013] 351 ITR 57 (Del) with reference to judicial precedents, where some inherent lacunae or defect becomes apparent to the appellate court, coming in the way of pronouncing the judgment, it held, the expression 'to enable it to pronounce the judgment' can be invoked (also see *Velji Deoraj & Co. v. CIT* [1968] 68 ITR 708 (Bom)). We find none such, nor was any explained.

We, thus, do not find these conditions as satisfied, for us to admit the additional evidence furnished by the assessee before the first appellate authority for the first time, 'admitted' by him *de hors* r. 46A, or exercise our power to admit the same u/r. 29 of the Appellate Tribunal Rules.

5.3 We may, without prejudice, also consider the evidences furnished before the Id. CIT(A) inasmuch as these were subject to pleadings. The amount advanced to

the assessee is from the creditor's overdraft (OD account) with the bank. *Why?* To no answer by Shri Bardia, who states, again without any material, much less forming part of the record, that the creditor is the assessee's relative. *Why, one wonders, was this fact, if relevant, not stated earlier?* Needless to add, there is no such specification of the relation (between the assessee and MJ), and as to why the same, if relevant, was not stated at any time earlier. To no answer. We emphasize this as, apart from being relevant, also stands underscored by the Revenue's Gd. 1. As explained during hearing, it is unlikely that one would borrow, incurring risk, as well as bear interest cost, only to lend it to another. No apparent reason for not even charging interest by the creditor to compensate himself for the cost incurred stands furnished. Shri Bardia would on the next date of hearing adduce the customer ledger of the creditor (PB-2, pg.27), explaining that the creditor (MJ) purchased a duplex flat for Rs. 60 lacs on 22/02/2017, paying Rs. 31 lacs and Rs. 29 lacs on 14/07/2016 and 11/02/2017 respectively (both through RTGS), and which are the only three transactions in the said account, also enclosing along with the sale-deed (PB-2, pgs.28-45). If the two transactions, i.e., the receipt of 'loan' from MJ on 17/10/2016 and the sale of flat thereto on 22/12/2017, paying the booking amount of Rs. 31 lacs on 14/07/2016, are linked, the buyer would have and, rather, as any prudent person would, seek adjustment of the subsequent impugned payment of Rs. 24 lacs on 17/10/2016 against the sale amount. This becomes all the more intriguing considering that the funds have been arranged by the creditor (MJ) through bank borrowing. There is, under the circumstances, no question of the creditor (MJ), claimed to be – without any material in support, a relative, enabling the assessee by providing him funds for his business, when the creditor himself owed money to the assessee toward purchase of flat from him, i.e., under an oral or formal agreement. The assessee has deliberately kept the two transactions apart, and the same stand divulged only now. Rather than providing credence, the same debilitates the assessee's case, clearly suggesting of there being something more to the transaction than meets the eye. *Could the same be under*

circumstance regarded as proved or as satisfactorily explained? To our mind, surely not; the genuineness of the transaction, even the purpose of which stands not explained at any stage, being highly suspect. The excess stock found at survey seemingly suggest of the assessee's accounts as not reflecting the true state of affairs. It could be a case under-invoicing, as the Id. CIT(A) says, albeit without any material to exhibit the same, which fact was confirmed by us with Shri Bardia during hearing. As it appears to us, then, Rs. 24 lacs represents the on-money on sale of duplex flat to the creditor, who had paid the same in absence of availability of cash. The same was accordingly repaid to him *in toto*, in March, 2017, subsequent to the sale, on receipt of cash.

5.4 The assessee, in view of the foregoing, abysmally fails on Revenue's Gd. 1. We, accordingly, have little hesitation in, vacating the findings by the Id. CIT(A), uphold, in the facts and circumstances of the case, the addition for Rs. 24 lacs and, further, u/s. 68. There is also no scope for telescoping inasmuch as the cash receipt to the assessee, as inferred by us, arises in March, 2017, i.e., after the date of survey on 29/11/2016. The credit entry that is unexplained being in October, 2016, the same being liable to tax u/s. 115BBE, shall yet be at 30%, as opined by us at para 4.2 of this order.

6. In the result, the Revenue's appeal is partly allowed.

Order pronounced in open Court on October 31, 2022

Sd/-
(Manomohan Das)
Judicial Member

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 31/10/2022

vr/-

Copy to:

1. The Appellant: Asstt. CIT, Circle-2(1), Jabalpur
2. The Respondent: Sandesh Kumar Jain, 14/205, Vijay Nagar (Behind SBI Zonal Office), Jabalpur
3. The Principal CIT-1, Jabalpur.
4. The CIT(Appeals)-1, Jabalpur.
5. The Sr. DR, ITAT, Jabalpur.
6. Guard File.

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Jabalpur.