

**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. 99/Chd/2021

(Assessment Year: 2013-14)

Smt. Shivani Sachdeva C/o M/s Roopam Silk International Dr. Gujjar Mal Road, Ludhiana-141001	बनाम	The Asst CIT Central Circle-1, Ludhiana
स्थायी लेखा सं./PAN NO: ABUPT4970D		

ITA No. 100/Chd/2021

(Assessment Year: 2018-19)

Smt. Shivani Sachdeva C/o M/s Roopam Silk International Dr. Gujjar Mal Road, Ludhiana-141001	बनाम	The Asst CIT Central Circle-1, Ludhiana
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ITA No. 101/Chd/2021

(Assessment Year: 2018-19)

Smt. Sarita Sachdeva B-XX 3190, Gurdev Nagar Ludhiana-141001-Punjab	बनाम	The ACIT-CC-1 SCO-1-6, 3 rd Floor, Opp BVM School, Kitchlu Nagar, Ludhiana-141001 Punjab
स्थायी लेखा सं./PAN NO: AFIPS6796L		

.निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Shri Manveet Sehgal, Sr. DR

सुनवाई की तारीख/Date of Hearing: 03/11/2022

उद्घोषणा की तारीख/Date of Pronouncement: 24/11/2022

आदेश/ORDER

Per Vikram Singh Yadav, Accountant Member:

These are three appeals filed by respective assesseees against the separate orders of the Ld. CIT(A)-5, Ludhiana for the A.Ys. 2013-14 and 2018-19 respectively. Since the issues involved in all the above appeals are common and the appeals were heard together, these are being disposed off by this consolidated order.

2. With the consent of both the parties, the case of the assessee in ITA No. 99/Chd/2021 for the A.Y. 2013-14 was taken as a lead case for the purpose of present discussion wherein the assessee has taken the following grounds of appeal:

1. That the Ld. CIT(A)-5, Ludhiana has erred in confirming the action of the Assessing Officer for assumption of jurisdiction u/s 153A for the year under consideration, as there was no Panchnama drawn in the case of the assessee.

2. That even in the remand report of the Assessing Officer, it could not prove that there was search warrant in the case of the assessee and, therefore, the proceedings as initiated u/s 153A, are void-ab-initio.

3. That the Ld. CIT(A)-5, Ludhiana has failed to appreciate the decision of the Hon'ble Mumbai Bench in the case of Regency Mahavir Property in ITA No. 682 & 683/Mum/2016 wherein, on similar facts & circumstances, the proceedings u/s 153A have been quashed.

4. Notwithstanding the above said grounds of appeal, the Ld. CIT(A)-5, Ludhiana has erred in confirming the addition of Rs. 1,94,655/- on account of purchase of jewellery, which is against the factual facts & circumstances of the case and further, the said jewellery was not found from the locker of the assessee and, as such, the addition is otherwise not sustainable.

5. That the appellant craves leave to add or to amend any of the grounds of appeal before the appeal is finally heard or disposed-off.

3. Briefly the facts of the case are that the assessee has filed her original return of income on 11/09/2013 declaring total income of Rs. 14,52,280/-. Subsequently search and seizure operation were conducted in the case of M/s Roop Square Group of Companies on 01/11/2017 and the notice under section 153A was issued to the assessee and in response, the assessee filed her return of income declaring total income of Rs. 14,52,280/-. Thereafter, notices under section 143(2) and 142(1) were issued and the assessee was also issued a show cause to explain the source of investment alongwith necessary documentary evidence in respect of purchase of gold bullion in respect of which two invoices were found in the bank locker bearing no. 144 in the name of Shri Roop Sachdeva held with Bank of India, Ludhiana. The AO has returned a finding that the reply so filed is not acceptable and devoid of any merit and has made an addition of Rs. 3,47,045/- as unexplained investment in jewellery and same was brought to tax, in the hands of the assessee.

4. Being aggrieved, the assessee carried the matter in appeal before the Id.CIT(A) who has granted partly relief to the assessee and the addition to the extent

of Rs. 1,94,655/- was sustained. Against the said finding and the order of the Ld. CIT(A), the assessee is in appeal before us.

5. During the course of hearing, the Ld. AR submitted that in Ground No. 1 to 3 the assessee has challenged the assumption of jurisdiction under section 153A as there was no search warrant or Panchnama drawn in the case of the assessee and therefore the completion of assessment under section 153A r.w.s 143(3) is void-ab-initio.

5.1 It was submitted that the case pertaining to M/s Roop Square Group of Companies where search and seizure operation were conducted on 01/11/2017 and all the Panchnamas which are at page 42 to 44 of the paper book are in the name of the firm namely "Saakshat" and the assessee was not a partner during the year of search having retired from the firm on 31/12/2016 and she was a partner only in the A.Ys. 2015-16 & 2016-17.

5.2 It was submitted that there is another Panchnama for Locker No. 144 in the name of Shri Roop Sachdeva, husband of the assessee beside there is another Panchnama for residence in the name of Shri Krishan Lal Sachdeva who is father-in-law of the assessee. It was accordingly submitted that there is no search warrant in the name of the assessee and as such, the notice issued under section 153A is bad in law. In support, reliance was placed on the decision of Coordinate Mumbai Benches in the case of Regency Mahavir Properties Vs. ACIT [2018] reported in 89 taxmann.com 444 and the decision of Indore Benches in the case of "Rajat Tradecom Pvt. Ltd. Vs. DCIT reported in 120 ITD 48.

5.3 It was further submitted that this issue was also raised before the Ld. CIT(A) and even remand report was called from the AO and in the said report, a very vague reply has been given by the AO that the warrant of authorization was issued for M/s Saakshat in which the assessee was not a partner and in paragraph 3 of the report, it has wrongly been mentioned that the assessee is a partner in this firm. It was submitted that the assessee was partner only in two assessment years i.e 2014-15 & 2015-16 respectively. Further the AO has relied upon warrant of authorization, which was never shown to the assessee and even no Panchnama has been drawn in the name of the assessee. It was submitted that the Ld. CIT(A) has wrongly mentioned that no return was filed by the assessee in response to the notice under section 153A and dismissed this ground of appeal on the basis of warrant of authorization, a copy

thereof was not given to the assessee and even no Panchnama has been drawn. It was accordingly submitted that the language of Section 153A is very clear that where a search is initiated under section 132 and in the present case no search has been initiated, the proceedings under section 153A are void-ab-initio.

5.4 Regarding additional ground of appeal, it was submitted that the Ld. Addl. CIT has mechanically given the approval under section 153D, without any application of mind and in this regard, our reference was drawn to the letter issued by the AO dt. 30/12/2019 seeking mandatory approval under section 153D and it was submitted that on the same day, the approval has been granted by the Addl. CIT which shows lack of application of mind on the part of Addl. CIT. In support, reliance was placed on the decision of Coordinate Chandigarh Benches in the case of Inder International vs ACIT (*ITA No. 1573/CHD/2018 dated 7/06/2021*). It was accordingly submitted that the assessment so framed without seeking due approval from the Ld. Addl. CIT may therefore be quashed.

5.5. Regarding Ground No. 4 where the assessee has challenged the sustenance of addition of Rs. 1,94,655/-, it was submitted that as per the Panchnama drawn, the Locker was in the name of Shri Roop Sachdeva, husband of the assessee. It was submitted that no addition has been made in the hands of the Shri Roop Sachdeva neither any statement of Shri Roop Sachdeva or the assessee has been recorded. It was further submitted that the assessee has submitted a reply to the Investigation Wing in the case of Shri Krishan Lal Sachdeva, father-in-law of the assessee that from cash flow, the investment in the jewellery had been given and as such no addition was called for. However no cognizance has been taken of the said cash flow statement so submitted. It was submitted that the Ld. CIT has summarily rejected the contention so raised by the assessee stating that it could not be substantiated that the cash flow statement was ever filed before any Income Tax Authority. It was further submitted that the findings of the Ld. CIT(A) is contradictory in the sense that he has deleted the addition of the second bill of Rs. 1,52,390/- as the same has been found from the locker in the name of Shri Roop Sachdeva and on the same argument, the Ld. CIT(A) should have deleted the addition in the hands of the assessee. It was accordingly submitted that even on merits, the addition deserves to be deleted.

6. Per contra, the Ld. DR relied on the findings of the lower authorities and submitted warrant of authorization under section 132(1) during the course of hearing and it was submitted that the search has been duly initiated in case of the assessee and the assessment has been rightly completed u/s 153A r/w 143(3) of the Act. In support, reliance was placed on the decision of Hon'ble Delhi High Court in the case of M/s Mdlr Resorts Pvt. Ltd. Vs. CIT & Ors [2013] 40 taxmann.com 365. Further, our reference was drawn to the findings of the Ld. CIT(A) which read as under:

"The facts of the case, basis of addition made by the AO and the arguments of the AR during the course of appellate proceedings have been considered. The AR has submitted that the addition has been made on the basis of two bills for purchase of gold, one in the name of the assessee and other in the name of Smt. Swarna Rani, mother-in-law of the assessee. The AR has argued that the bills was not found in the possession of the assessee but found from the locker of Sh. Roop Sachdeva and as such no addition is liable to be made in the hands of the assessee. It is further submitted that no addition has been made in the hands of Smt. Swarna Rani or in the hands of the Sh. Roop Sachdeva in respect of investment in jewellery by way of these bills. It was further argued that the assessee has submitted that the jewellery in the name of the assessee is as per the regular source which has not been considered by the AO and contended that no addition is called for in the case of the assessee. The arguments of the AR are considered and found partly acceptable. Although, the two bills for purchase of jewellery were found from the locker no. 144 in the name of Sh. Roop Sachdeva, with Bank of India, Udham Singh Nagar, Ludhiana, the bill invoice no. 3319 dated 03.11.2012 for Rs. 1,94,655/- bears the name of the assessee and accordingly, the source of cash for purchase of this jewellery was required to be explained by the assessee. Before the AO, it was submitted that bill found during the search from locker are duly covered in the books of accounts. It is however seen that the source of investment for this jewellery amounting to Rs. 1,94,655/- is not satisfactorily explained even during the appellate proceedings. The AR during the appellate proceedings filed a cash flow statement, however it could not be substantiated that this cash flow statement was ever placed on record of any Income Tax Authority before the date of search on 01.11.2017 and it is also not clear that it was part of any Audited Account or Balance Sheet submitted to the Income Tax Department or before any other authority including Bank etc. Hence, no cognizance of the same can be taken to explain the purchase of jewellery in cash by the assessee. Therefore, the addition of Rs. 1,94,655/-, on the basis of this bill having the name of the assessee regarding purchase of jewellery in cash, is found sustainable and hence confirmed. As regards, other bill vide invoice no. 3320 dated 03.11.2012 for Rs. 1,52,390/-, it is seen that it does not bear the name of the assessee, neither it was seized from the possession of the assessee. This bill amounting to Rs. 1,52,390/- and the other document have been found & seized from the locker no. 144, in the name of Sh. Roop Sachdeva and cognizance of the same should have been taken in his hands and addition, if any, was required to be made in the case of Sh. Roop Sachdeva. Under the facts & circumstances of the case, the addition of Rs. 1,52,390/- made by the AO is not found sustainable and therefore, deleted. To sum-up, the addition to the extent of Rs. 1,94,655/- is confirmed and the appellant gets relief of the balance amount of Rs. 1,52,390/-. The AO is further directed to take necessary action in the matter, for bringing to tax the other investment in the hands of Sh. Roop Sachdeva. This may be considered as direction u/s 150 of the Income Tax Act, 1961."

7. We have heard the rival contentions and perused the material available on record. The Id CIT(A) has returned a finding that the bill amounting to Rs. 1,52,390/- have been found & seized from the locker no. 144, in the name of Sh. Roop Sachdeva and cognizance of the same should have been taken in his hands and addition, if any, was required to be made in the case of Sh. Roop Sachdeva and the addition of Rs. 1,52,390/- made by the AO was not found sustainable and was directed to be deleted. It is also an admitted fact that the bill amounting to Rs 194,655/- has also been found & seized from the same locker no. 144, in the name of Sh. Roop Sachdeva and on the same analogy, it is for Shri Roop Sachdeva to explain the source of purchase of such jewellery and in absence of any satisfactory explanation, the addition, if any is required to be made in the hands of Shri Roop Sachdeva and not in the hands of the assessee. Merely because the name of the assessee is mentioned on the said bill, the same doesn't automatically result in discharge of burden on part of Shri Roop Sachdeva as the bill has been found and seized from the locker in name of Shri Roop Sachdeva and it is quite likely that he had purchased the jewellery in the name of his wife out of his own sources of income. Therefore, the presumption is that he has made the purchases out of his own sources of income and it is for him to explain the same and in absence thereof, the action, if any as per law can be taken in his hands. In light of the same, we find that there is no basis for making the addition in hands of the assessee and the same is directed to be deleted.

8. In view of the same, the other contentions raised by the assessee have become academic in nature and the same are left open and not adjudicated upon.

9. In the result, the appeal of the assessee is allowed.

10. In **ITA No. 100/Chd/2021**, the Ld. AR has submitted that only ground of appeal is with regard to the addition of Rs. 11,92,000/- as sustained by the CIT(A) u/s 115BBE and the assessee has also taken an additional ground of appeal by way of letter dated 23.07.2021 that the Addl. CIT has mechanically given the approval u/s 153D without any application of mind and the said assessment deserves to be quashed.

10.1 It was further submitted that there is no locker in the name of the assessee and the jewellery was found from the residence owned by Sh. Krishan Lai Sachdeva, head of the family and part of the jewellery was found from the locker in the name

of Sh. Roop Sachdeva and since no jewellery was found from the possession of the assessee, the whole addition in the hands of the assessee is not proper. There has been no addition in the hands of Sh. Roop Sachdeva & Sh. Krishan Lai Sachdeva.

10.2 It was submitted that the CIT(A) has sustained the addition as if the jewellery was found from the possession of the assessee and, therefore, the confirmation of the addition by the CIT(A) is void-ab-initio. The copies of the Panchnama have been enclosed in the 'paper book' which clearly demonstrates the contention of the assessee both in respect of the jewellery from the residence and from the locker of Sh. Roop Sachdeva. Notwithstanding the above said facts, it was submitted that reliance is placed on the decision of Coordinate Delhi Benches in the case of Vibhu Aggarwal VS DCIT [2018] 93 taxmann.com 275 that the receipt of the jewellery on account of various ceremonies could be considered reasonable because gifting of jewellery is customary.

11. Per contra, the Ld. DR has relied on the findings of the lower authorities and our reference was drawn to the findings of the Ld. CIT(A) which read as under:

"The facts of the case, basis of addition made by the AO and the arguments of the AR during the course of appellate proceedings have been considered. The AR has submitted that there was search on the premises of Sh. Krishan Lal Sachdeva, on 04.10.2007 and jewellery weighing 2010 grams was found, out of which 165 grams jewellery was seized which was released later on. It is further mentioned that net weight of the jewellery found from the locker and residence in the name of Sh. Roop Sachdeva was only to the tune of 1689 grams plus certain diamond jewellery from the locker and residence to the tune of Rs. 8,23,000/-. The AR has argued that the assessee has no locker in her name and no addition has been made in the hands of Sh. Krishan Lal Sachdeva, Smt. Swarna Rani or Sh. Roop Sachdeva and argued that the whole basis of making the addition in the hands of the assessee is improper. The other contention of the AR is that considering the members of the family as per Board Circular which prescribes minimum amount of Istridhan, the benefit allowable is of 1800 grams of jewellery and argued that as such no addition is called for. It is also submitted that the jewellery is gifted from relatives and friends on the birth of the child and contended that no addition was required in the hands of the assessee. Regarding invocation of provision of Section 115BBE, it is argued that the AO invoked the same in routine manner without any justification and there is no satisfaction. It is further argued that there is no evidence of purchase of jewellery out of undisclosed source and that no evidence for the same has been found during the course of search. The arguments of the AR are considered but not found acceptable. Firstly, the search in 2007 was at the residence of Sh. Krishan Lal Sachdeva and no valuation report or any other document has been filed regarding the details of the jewellery found at that time. Only a document in the shape of the letter dated 13.08.2012 regarding release of jewellery weighing 165.900 grams has been filed. Thus, in the absence of any document to show that there was a separate accounting done in the hands of the assessee, no benefit of earlier search can be claimed and at the most the benefit to the extent of

165.900 grams can be claimed for the whole family. Further, there is no linking of jewellery being assessed in the hands of the assessee with the jewellery found and released in the search conducting on 04 10.2007. The second contention about the benefit of CBDT Circular, it is relevant to mention that the benefit has already been granted at the time of search and out of total jewellery found, the jewellery in excess, after giving relief to the assessee as per CBDT Circular was seized. Thus, it is clear that the jewellery worth Rs. 11,92,000/- represents the value of jewellery found during the search, over and above the limit prescribed in CBDT instruction No. 1916 dated 11.05.1994. The AO was therefore right to add the same to the income of the assessee since the assessee failed to explain the acquisition of the jewellery found. Even during the appellate proceedings, the AR has not been able to substantiate the source of acquisition of the jewellery found during the course of search. Under the facts and the circumstances of the case, the addition made by the AO u/s 69 to be taxed at the rates prescribed u/s 115BBE, is found sustainable and hence upheld."

12. We have heard the rival contentions and perused the material available on record. During the course of assessment proceedings, the assessee was issued a show-cause and contents thereof read as under:

"During the course of search of your locker no. 144 with Bank of India, Ludhiana, gold/diamond jewellery and silver items were found. After engaging Govt. approved valuer, these items were evaluated at Rs 17,33,200/-. You are hereby required to explain the source of same, you are further show caused as to why the same should not be added back as unexplained."

13. Thereafter, the AO has gone ahead and has made an addition of Rs 11,92,000/- holding that the assessee has failed to explain the source of investment in the jewellery. We therefore find that the case of the Revenue is that the jewellery has been found from the locker of the assessee and the onus is therefore on the assessee to explain the source of investment in the jewellery so found and seized. As we have seen in A.Y 2013-14 wherein similar addition was made in hands of the assessee basis certain bills found in the same locker no. 144 no. which was in the name of Sh. Roop Sachdeva and not in the name of the assessee, the Id CIT(A) has returned a finding that the bill amounting to Rs. 1,52,390/- have been found & seized from the locker no. 144, in the name of Sh. Roop Sachdeva and cognizance of the same should have been taken in his hands and addition, if any, was required to be made in the case of Sh. Roop Sachdeva. We failed to understand why the same reasoning doesn't apply or has not been applied in the instant case. It is an admitted and undisputed fact that locker no. 144 is not in the

name of the assessee but in the name of Sh. Roop Sachdeva and therefore, very basis of making the additions in the hands of the assessee doesn't survive. As we have held above, it is for Shri Roop Sachdeva to explain the source of purchase of such jewellery and in absence of any satisfactory explanation, the addition, if any is required to be made in the hands of Shri Roop Sachdeva and not in the hands of the assessee. Any inaction on part of the Revenue in case of Shri Roop Sachdeva doesn't bestow the right on the Revenue to take action in hands of the assessee. In the result, the addition so made is directed to be deleted.

14. In view of the same, the other contentions raised by the assessee have become academic in nature and the same are left open and not adjudicated upon.

15. In the result, the appeal of the assessee is allowed.

16. In **ITA No. 101/Chd/2021**, the assessee has taken the following grounds of appeal:

"1. That the Ld. CIT(A)-5, Ludhiana has erred in confirming the addition of Rs. 4,52,256/- out of the addition of Rs. 6,38,400/- on account of excess jewellery.

2. That the Ld. CIT(A), has further erred in sustaining the addition of Rs. 4,52,256/- u/s 69 and confirming the action of the Assessing Officer in invoking the provision of section 115BBE of the Income Tax Act, 1961.

3. That the submission of the assessee and the judgments have relied upon have not been considered properly by the Ld. CIT(A)-5, Ludhiana.

4. That the Appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed off.

17. In this regard, the relevant facts and findings of the Ld. CIT(A) which are under challenge before us read as under:

"4.2 Grounds of Appeal Nos. 2, 3 & 6 pertain to addition of Rs. 6,38,400/- on account of jewellery found during the course of search and taxing the same under Section 115BBE. The AO has mentioned that the case pertains to M/s. Roop Square Group of Companies where search and seizure operation u/s 132 was conducted on 01.11.2017. During the search of locker bearing no. 587 with HDFC Bank, jewellery worth Rs. 26.80 lacs was found, besides jewellery worth of Rs. 23.40 lacs was found at the residence. The assessee was show-caused why the jewellery found should not be treated as unexplained. In Reply, the assessee stated that the jewellery worth Rs. 23.40 lacs found at the residence belongs to the assessee and her family members which was purchased by them from time to time. It was also stated that the jewellery weighing 1341 grams was found during last search for which the assessment has already been done. The AO observed that benefit of jewellery already assessed is being given, however as per the AO, the assessee was not able to justify the acquisition of the jewellery amounting to

Rs. 6,38,400/- which was seized from the locker. The AO held that an amount of Rs. 6,38,400/- is unexplained investment in jewellery because the assessee has failed to substantiate the source of acquisition and accordingly made the addition u/s 69, on account of unexplained investment in jewellery, to be taxed u/s 115BBE.

The facts of the case, basis of addition made by the AO and the arguments of the AR during the course of appellate proceedings have been considered. The AR has argued that jewellery weighing 780 grams (valuing Rs. 23.40 lacs) was found from common residence but the same was not seized, being within the limit. Further, it is submitted that the jewellery valuing Rs. 26.80 lacs was found from the locker, out of which the jewellery weighing 222 grams (valuing Rs. 6.83 lacs) was seized. As per the AR, the total jewellery found in the possession of the family was 1697 grams. The AR gave a family chart and contended that as per Board Circular the total jewellery in the hands of all the family members which can be considered reasonable comes to 1550 grams. As per the AR, the excess jewellery is only 147 grms (1697 - 1550) which is negligible and cannot be called as excess jewellery. Here it is pertinent to mention that even after giving the benefit as per Board Circular, there is some excess jewellery left, which is to be taxed in the hands of the assessee. The value of such excess jewellery comes to Rs. 4,52,256/- (Rs. 6.83 lacs / 222 x 147 grams). Therefore, the addition to the extent of Rs. 4,52,256/- is sustained and appellant gets relief of the balance amount. As regards, invoking the provision of Section 11BBE for applying the rates, it is pertinent to mention that since the addition has been made under section 69 of the income Tax Act, 1961 by holding that the excess jewellery represents unexplained investment, the AO was right in applying the provision of Section 115BBE. The arguments of the AR in this regard are not found sustainable and hence rejected."

18. During the course of hearing, the Id AR submitted that jewellery weighing 147 grams cannot be termed as excess jewellery and that too, in the hands of the assessee where admittedly, the jewellery belongs to the whole family and the same is quite reasonable considering the status of the assessee and her family, and the fact that the jewellery is acquired by the assessee and other family members on various ceremonies as well as over a period of time on various occasions and festivals from the relatives and well-wishers. It was accordingly submitted that considering the social status of the family and the customary practices, the addition so confirmed by the Id CIT(A) be deleted and in support, reliance was placed on the Coordinate Delhi Benches's decision in case of Vibhu Agarwal (*Supra*).

19. Per contra, the Id DR has relied on the order of the lower authorities.

20. We have heard the rival contentions and perused the material available on record. Taking into consideration the submission of the Id AR relating to joint holding of the jewellery belonging to the assessee's family and not limited to assessee alone, a fact emerging from the findings of the Id CIT(A) and not being disputed by the

Revenue, and further considering the explanation regarding the status of the assessee's family and customary acquisition/gifting of jewellery on various social and other functions, we find the explanation regarding possession of excess jewellery weighing 147 gms to be reasonable. In the result, the addition so sustained by the Id CIT(A) is directed to be deleted.

21. In the result, the appeal of the assessee is allowed.

22. In the result, all the three appeals are allowed in light of aforesaid directions.

Order pronounced in open Court on 24 /11/2022.

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

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

Dated: 24/11/2022

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