

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES, "SMC" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य के समक्ष
BEFORE: Hon'ble SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 273/JP/2021
निर्धारण वर्ष / Assessment Year : 2009-10

Shri Ravi Prakash Srivastava 433/1/, Pratap Line, Jaipur Cantt Jaipur- 302 012	बनाम Vs.	The ITO Ward 7 (1) Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ADHPS 2504 H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Mukesh Khandelwal, CA
Shri Nitin Baradia, CA

राजस्व की ओर से / Revenue by: Smt. Monisha Choudhary, JCIT

सुनवाई की तारीख / Date of Hearing : 19/10/2022
उदघोषणा की तारीख / Date of Pronouncement: 21 / 12 /2022

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

This appeal filed by the assessee is directed against order of the Id. CIT(A)-1, Pune dated 05-02-2020 for the assessment year 2009-10 wherein the assessee has raised the following ground of appeal.

"1. That the order of the Id. CIT(A) is without jurisdiction and without considering the request of the assessee to transfer the case records to Jaipur Office.

2. That under the facts and circumstances of the case, the Id.CIT(A) has erred seriously in sustaining addition of Rs.15,41,749/- out of total addition of Rs.20,41,749/- made by the AO on account of alleged unexplained income in the nature of cash deposits in the bank accounts of the assessee.

2.1 At the outset of the hearing, the Bench noted that there is delay of 453 days in filing the appeal by the assessee for which the assessee has filed a condonation application dated 04-10-2022 mentioning therein that the appeal of the assessee was to be filed before 28th Aug. 2020 but it was filed on 24-11-2021 for the reason that the order dated 05-02-2020 passed by the Id. CIT(A), Pune was sent through post to his address at Jaipur which could not be served upon him being not available at Jaipur and the same was delivered by the postal office on 29-06-2020. To this effect, the assessee has also filed an affidavit. Further the Id. AR of the assessee took the resort of Hon'ble Supreme Court dated 10-01-2022 (M.A. No. 21 and 665/2021 regarding cognization of extension limitation from 15-03-2020 till 28-02-2022) and thus prayed that the assessee is prevented by sufficient reasons in filing the appeal within due date and further prayed to condone the delay.

2.2 On the other hand, the Id. DR objected to such delay but left the matter on the Bench to consider it as deem fit and proper in the case.

2.3 The Bench has heard both the parties and perused the materials available on record. The Bench has taken into consideration the order of Hon'ble Apex Court as

to the condonation of delay due to outbreak of Covid-19 pandemic vide its decision dated 10-01-2022 in Misc. Application No. 21 of 2022, 665 of 2021 and Suo Motu Writ Petition© No. 3 of 2020 wherein it has been mentioned at Para III by the Hon'ble Supreme Court.

“III. In cases the limitation would have expired during the period between 15-03-2020 till 28-02-2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01-03-2022. In the event of actual balance period of limitation remaining, with effect from 01-03-2022 is greater than 90 days, that longer period shall apply.”

Thus the Bench finds that there is nationwide Covid 19 Pandemic situation which is beyond the control of the human being and the assessee is prevented by sufficient cause in not filing the appeal in time. The Hon'ble Supreme Court in the case of Collector, Land Acquisition vs. Mst. Katiji, 167 ITR 471 observed as under:-

“The Legislature has conferred power to condone delay by enacting section 5 of the Limitation Act, 1963, in order to enable the courts to do substantial justice to parties by disposing of matters on merits. The expression " sufficient cause " in section 5 is adequately elastic to enable the courts to apply the law in a meaningful manner which subserves the ends of justice--that being the life-purpose of the existence of the institution of courts. A justifiably liberal approach has to be adopted on principle.

"Every day's delay must be explained" does not imply a pedantic approach. The doctrine must be applied in a rational, common sense and pragmatic manner.

The doctrine of equality before law demands that all litigants, including the State as a litigant, are accorded the same treatment and the law is administered in an

evenhanded manner. There is no warrant for according a step-motherly treatment when the State is the applicant praying for condonation of delay.

"When substantial justice and technical considerations are pitted against each other, the cause of substantial justice deserves to be preferred, for the other side cannot claim to have a vested right in injustice being done because of a non-deliberate delay."

Keeping in view the present facts and circumstances of the case and the Orders of the Hon'ble Supreme Court (supra), the application of the assessee for condonation of delay in filing the appeal is allowed.

3.1 During the course of hearing, the Id.AR of the assessee has not pressed the Ground No. 1. Hence, the same is dismissed being not pressed

4.1 The Bench noted that the only issue raised in this appeal is regarding sustaining the addition of Rs.15,41,749/- by the Id. CIT(A).

4.2 Brief facts of the case are that the return of income for the A.Y. 2009-10 declaring a net taxable income of Rs.8,68,64/- was filed on 01-07-2009. The assessee has filed revised return on 24-09-2010 declaring net taxable income at Rs.7,78,370/-. Both these returns had been selected for scrutiny in view of CASS and the AIR information revealed that there are cash deposits of Rs.15,32,350/- in the Axis Bank Ltd. A Notice u/s 143(2) of the Act was issued on 20-08-2010 (original return) and on 26-08-2011 (revised return) which was duly served upon the assessee. Subsequently, a notice u/s 142(1)/142(2) of the Act was issued on 28-10-2011 requesting the assessee to furnish the requisite information. The AO noted that the assessee had filed his written reply dated 23-12-2011 and stated that he had

enclosed the cash book and Bank Statements of Axix Bank and ICICI Bank without showing the outgoings i.e. expenditure. The AO further noted that the assessee did not correlate the details of withdrawal and deposit and vice versa with sequential date and the assessee did not reconcile the cash book with the cash deposit of Rs.15,32,350/-. It is also noted by the AO from the Copy of ICICI Bank that there is cash deposit of Rs.5,09,399/- for which there was no explanation and substantive evidence by the assessee to support the cash. To this effect, the AO had requested the assessee to submit his explanation as to the cash deposits but the same was not submitted by the assessee. In the absence of the same, the AO had no other alternative except to add the cash deposit of Rs.20,41,749/- as unexplained money and penalty u/s 271(1)© of the Act was separately initiated by the AO.

4.3 In first appeal, the ld CIT(A) has confirmed the addition of Rs.15,41,749/- holding that the assessee has been able to explain the source of cash deposit of Rs.5.00 lacs only. The relevant part of the findings of the ld. CIT(A) from para 8.6 to 8.7 is reproduced as under:-

‘8.6. The submissions of the appellant, the additional evidences and the comments of the AO in remand report have been examined.

i) It is noticed that during the assessment proceedings, the appellant claimed to have received an amount of Rs 1,05,100/- from relatives whereas during the appellate proceedings, the appellant claimed to have received an amount of Re 2,18,100/- from relatives. Thus the appellant has changed his explanation. Further, no evidence like confirmation, of person, credit worthiness etc has been furnished. Therefore, the explanation to the extent of Rs 2,18,000/- is not credible and is not accepted.

ii) The appellant has also claimed that during F.Y. 08-09 he has withdrawn an amount of Rs. 11,72,530/- (4,48,667/- from ICICI bank, 6,6,820/- from IDBI bank and 57,043/- from Axis Bank) which was available with him for deposit in bank accounts. On this issue, first of all, it is noticed that with the additional evidences, the appellant has given copies of bank accounts for the FY 2007- 08 and no copies of account are given for the FY 2008-09. Further, in this regard, the AO has pointed out that there are differences in the explanation of the appellant submitted during the assessment proceedings and appellate proceedings as given below:

S.N.	Particulars	As per letter filed in appeal proceeding	As per letter dated 28-12-2011	Difference
1	2	3	4	5
1.	Cash as on 01-04-2008	8,54,803	8,54,803	Nil
2.	Cash withdrawals			
	From ICICI Bank	4,48,667	8,000	4,40,667
	From IDBI Bank	6,66,820	0	6,66,820
	From Axix Bank	57,043	46,523	10,520
	From Friends & Relatives	2,18,100	1,05,100	1,13,000
3.	Total	22,45,100	10,14,426	12,30,674

Thus, during the assessment proceedings, the appellant claimed to have only an amount of Rs 54,523/- from banks whereas during the appellate proceedings, the appellant has claimed to have withdrawn an amount of Rs 11,72,530/- (4,48,667/- from ICICI bank, 6.8,820/- from IDBI bank and 57,043/- from Axis Bank) from bank account, however, copies of bank accounts have not been submitted to substantiate this submission. Further, the appellant has showed the withdrawal for house hold expenses only of Rs 70,000/- in the year even though he had salary income of Rs. 9,65,956/- as considered in the assessment. A person who is earning around Rs 10 lakh a year cannot have such low household withdrawals. Under normal circumstance, 50% of salary goes towards tax and savings and household expenses reach at least upto 50% of total salary. So even if, the appellant withdrew cash upto Rs 5 lakh no benefit cash availability for deposit can be given to the appellant.

However, as the appellant has given copies of bank accounts for the FY 2007-08 only and no copies of account are given for the FY 2008-09. Further, as pointed out by the AO that there are differences in the explanation of the appellant submitted during the assessment proceedings and appellate proceedings regarding

cash withdrawals during the FY 2008-09, the claim of the appellant of withdrawing cash of Rs. 11,72,530/- (4,48,687/- from ICICI bank, 6,6,820/- from IDBI bank and 57,043/- from Axis Bank) during FY 2008- 09 is not accepted.

iii) As regard to availability of opening cash of Rs. 8,54,807/-, it is the claim of the appellant that during FY. 07-08 he has withdrawn an amount of Rs. 12,24,000/- and deposited Rs. 1,72,800/- in bank accounts. Thus, net cash withdrawal in the FY 2007-08 was 10,51,200/-. However, the appellant has not considered any household withdrawals. As considered in earlier para, his monthly household expenses must be around 40,000/-. Therefore, deduction should be made from cash withdrawals on account of household expenses and it is held that out of cash withdrawals of Rs 10,51,200/- during the FY 2007-08, only an amount of Rs 5,00,000/- could be available with the appellant for deposits in bank accounts.

8.7 In view of the above discussion, it is held that the appellant has been able to explain source of cash deposits of only Rs 5,00,000/- The balance addition of Rs 15,41,749/- is confirmed. The Ground No. 1 is thus PARTLY ALLOWED.”

4.4 In this regard, the Id. AR of the assessee appearing before the Bench reiterated the same arguments as were raised by him before the lower authorities and also filed the following written submission before the Bench.

“The appellant is an ex army person who had joined the Army as IInd Lieutenant in the year 1979 and retired from the post of Colonel in August, 2013. During his life time he had been posted at various places such as Udaipur, Arunachal Pradesh, Panagarh (WB), Gurdaspur (Punjab), Gangtok (Sikkim), Wellington (Tamilnadu), Laddakh (J & K) etc. but he was never posted at Pune. Since his paying office (DDO) is situated at Pune wherefrom salary of all army personnel are disbursed and hence his PAN was lying with Pune office. He had filed his original ITR on 01/07/2009 declaring an income of Rs. 8,68,646. The same was revised on 24/09/2010 declaring an income of Rs. 7,78,370. Both the returns were put to scrutiny and notices u/s 143(2) were issued. On issue of further notices u/s 142(1) the appellant had submitted replies to various queries raised by the Id. AO viz. ITO, Ward 4(1), GHQ, Pune. The case was selected on the reason of depositing cash amount of Rs. 20,12,583 in the bank accounts of the appellant during the relevant previous year. Since the appellant being an

army person was posted at Calcutta during the period from date of selection of the case into scrutiny to August, 2011 hence no replies could be submitted. In August, 2011 the appellant was transferred to Jaipur where he appointed one CA for handling his case but due to distance problems complete details about sources of cash deposit could not be explained to the Id. AO personally and hence the Ld. AO considered the whole amount so deposited into bank account as unexplained income and order dated 30.12.2011 was passed by him u/s 143(3). The matter was carried in appeal before the Id. CIT (A) - 3, Pune, which was later on transferred to CIT (A) - 1, Pune.

In the appeal proceedings the counsel of the appellant had submitted some details about source of funds for depositing cash into bank account. In the meanwhile the appellant retired from his service during August, 2013 and hence he had submitted request for transfer of his appeal from Pune to Jaipur office for proper handling of the appeal. However his request could not be acted upon and ultimately the Ld. CIT (A) passed his appeal order on 05/02/2020 and allowed relief of Rs. 5,00,000.

Reason for delay in filing appeal

The appellant is an ex army person and was posted at Udhampur (J & K) during the previous year relevant to AY 2009-10. The Id. AO passed the assessment order on 30.12.2011. Against the order of the Id. AO, he had filed appeal before the Ld. CIT (A) - III, Pune on 30.01.2012. In last years of his service i.e. during 2011-2013 he was transferred to Jaipur and with the intention to permanently reside at Jaipur he had filed applications with CIT, Pune and CIT, Jaipur for transferring his case papers to Jaipur which could not be done. The Id. CIT (A) - I, Pune passed the order on 05.02.2020 which was received by the appellant during June, 2020 due to postal delay. After receiving the appeal order the appellant handed over his all papers to his CA Shri K.L. Sharma of Jaipur for filing further appeal before the Honourable ITAT, Jaipur Bench, Jaipur. Shri K.L. Sharma could not file appeal due to reasons best known to him and in the IInd wave of Clovid 19 during April, May 2019 he also got ill and ultimately expired and due to ongoing tension/ fear due to COVID - 19 the appellant could not ask about his status of appeal. After the death of above named CA recently the appellant enquired about status of his appeal from his family persons and his staff persons and it was informed to him that no appeal could be preferred and hence the appellant has now preferred his appeal before your honours with a sincere request to kindly condone the delay so caused which was due to reasons beyond the control of the appellant, and oblige. Affidavit of the appellant is also enclosed in support along with form 36.

Grounds of Appeal :

Ground No. 1 : That the order of the Id. CIT (A) is without jurisdiction without considering the request of the appellant to transfer the case records to Jaipur office.

Not pressed.

Ground No. 2 : That under the facts and circumstances of the case, the Id. CIT (A) has erred seriously in sustaining addition of Rs. 15,41,749 out of total addition of Rs. 20,41,749 made by Id. AO on account of alleged unexplained income in the nature of cash deposits in the bank accounts of the appellant.

As stated hereinabove the appellant had deposited following sums in cash in his bank accounts during the relevant previous year :-

1. ICICI Bank Rs. 4,54,399 (Taken by AO at Rs. 5,09,399)
2. Axis Bank Rs. 15,32,350
3. IDBI Bank Rs. 1,650 (Not considered by AO)

The Id. AO has considered the whole amount of cash deposit as per his information, as unexplained income of the appellant. Such addition was made in view of non submitting of replies to his satisfaction which occurred due to the above said reasons. In the appeal the Id. CIT (A) has allowed a part relief of Rs. 5,00,000 in such addition. For allowing such relief the Id. CIT (A) analyzed the cash flow statement submitted by the appellant. in this statement he noticed that the appellant had taken an opening cash balance of Rs. 8,54,803 for which the counsel of the appellant had explained that in view of the position of cash withdrawals and deposits made by the appellant in his bank accounts during immediately preceeding year i.e. PY 2007-08 such opening balance stands justified. However same was objected to by the Id. CIT (A) and he has stated in his order that the appellant might have spent sum @ Rs. 40,000 per month on household and hence he could be said to be having only around Rs. 5,00,000 with him as opening balance and relief for the same has been allowed by him.

The appellant is a salaried class person and does not maintain any books of accounts and therefore whatever cash flow statements had been filed by him before lower authorities and which are now being filed, have been prepared as per best of the estimations of the appellant. The counsel of the appellant dealing the matter before lower authorities had filed following documents before lower authorities :-

1. Bank statements of the appellant for the PY 2007-08 and 2008-09.
2. Cash flow statement for the PY 2008-09

However the cash flow statement prepared by the counsel (APB 12-27), had some mistakes and hence a corrected statement has been prepared and is being enclosed at APB 28-35. The appellant has also prepared another Cash flow statement in the form of cash book by adopting an opening cash balance of Rs. 5,00,000 as per decision of the Ld. CIT (A) (APB 36-43).

The Id. CIT (A) has doubted on the opening cash balance as taken by the appellant in the cash flow statement on the reason that the appellant might have withdrawn sum @ Rs. 40,000 per month for house hold withdrawals for the previous year 2007-08. In this connection this is to submit that the estimation made by the Id. CIT (A) is very high and excessive on account of following facts :-

1. The family of the appellant comprises of assessee himself, his wife, his son and daughter.
2. The daughter had shifted to USA for pursuing Masters in Bio Medical Engineering during August, 2007
3. The son had shifted to Australia for pursuing Bachelor of Corporate Systems Management during February, 2008
4. The rent payment for house was negligible as our Govt. provide subsidy
5. The ration for the army personnel is free and hence nothing was required to be spent on ration items for the assessee and only he was supposed to spend for his wife only.
6. All medical services are free for family of army personnel.
7. Being posted at various locations social obligations of army persons are very low as normally they do not have any relations at the place of their posting.
8. No substantial expenditure is made on entertainment also as all such facilities are normally provided in the residential colony of the army personnel.

Therefore the estimation on account of household drawings so made by Id. CIT (A) is very exorbitant and must be reduced substantially. Therefore the opening balance adopted by the appellant for preparing the cash flow statement deserves to be accepted.

The appellant has also submitted summary of the cash book prepared by him which is enclosed at the end of cash book (APB 27). The summary contains that the appellant claims to had received Rs. 2,18,100 from friends and relatives. The Id. CIT (A) has also stated that in absence of any confirmation, identity etc. of the friends and relatives from whom a sum of Rs. 2,18,100 has been claimed by the appellant in the cash flow statement, no cognizance of the

same can be given. In this regard this is to submit that the assessee had received these petty sums from different persons against repayment of advances given earlier by him and such entries were incorporated in the cash flow statement as per notings made by the assessee in his diary. Now it is impossible for the appellant to obtain confirmations from the friends and relatives after such a long time gap and even otherwise also no such burden is cast upon the assessee in case of repayment of loan. It is a general practice of the service class people that petty sums are given and taken from friends and relatives which are utilized for various purposes. These service class people are not required to maintain any books of account and hence such transactions are normally maintained by them in their personal diaries and such people even do not understand the strict provisions of section 269SS, 269ST and 269T etc. However considering the profile of the assessee and considering genuine difficulties in obtaining confirmations etc. the said sum may please be considered as genuine and observations of the Id. CIT (A) may kindly be quashed.

In this regard this is also to submit that the Id. CIT (A) in his order stated about two adverse things only in the cash flow statement i.e. Opening Balance of Rs. 8,54,803 and repayment from friends and relatives for Rs. 2,18,100. Therefore as per his verdict he was supposed to sustain addition of Rs., 5,72,903 only (i.e. difference of Rs. 8,54,803 and Rs. 5,00,000 + Rs. 2,18,100). He has not given any credit for the amounts withdrawn from bank accounts during the relevant previous year which were utilized for depositing afresh in the bank accounts. The appellant is enclosing following cash flow statements for proving the source of deposit of cash in the bank accounts :-

1. Cash flow statement taking opening balance of Rs. 8,54,803 bearing corrections in the factual errors done by previous counsel (APB 28-35).
2. Cash flow statement taking opening balance of Rs. 5,00,000 as allowed by the Id. CIT (A) (APB 36-43)
3. Bank statements of all three bank accounts of the appellant for the relevant previous year (APB 44-59)

As per the summary prepared after correcting mistakes done by earlier counsel (APB 35) only the following items of source or utilization can be in doubt :-

Sources :

Friends and Relatives	2,18,100
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So far as withdrawls are concerned the appellant had withdrew Rs. 1,20,000 for household expenses but the earlier counsel in the summary prepared had wrongly reported Rs. 50,000 as payment to relatives which in fact is cash withdrawn for household purposes and hence the same is to be taken as household expenses.

After all such receipts and payments there was a residual cash of Rs. 1,53,624 and no negative balance is found in the cash book on any date and hence in this way all the cash deposits in the bank account during the year under consideration stand proved and the addition sustained by the Id. CIT (A) may kindly be deleted and obliger.”

4.5 On the other hand, the Id. DR relied upon the order of the Id. CIT(A)

4.6 The Bench has heard both the parties and perused the materials available on record. From the records, it is noticed that the assessee is an Army personnel and during the tenure of his service, he had been posted at various places such as Udaipur, Arunachal Pradesh, Panagarh (West Bengal), Gurdaspur (Punjab), Gangtok (Sikkim), Laddakh (J&K) etc. and he was never posted at Pune. As per Id. AR, since the Paying Office (DDO) of the assessee is situated wherefrom salary of the Army Personnel used to disburse and the PAN of the assessee was lying at Pune Office. The assessee had filed his original return declaring income at Rs.8,68,646/- which was subsequently revised on 24-09-2020 declaring an income of Rs.7,78,370/-. Both the returns were put under scrutiny and accordingly required notices were issued by the Department. Since the assessee had deposited cash of Rs.20,12,583/- in his bank account during the relevant year. Since, on this ground certain queries were raised by the Department, therefore, the assessee, an army personnel, could not file the proper reply before the authorities being posted out of station duty. Consequently, the AO passed the assessment order u/s 143(3) of the Act holding therein that cash deposited in the bank account is unexplained

income of the assessee and thus made addition of Rs.20,41,749/- in the hands of the assessee. In first appeal, the ld. CIT(A) has restricted the addition to the extent of Rs.15,41,749/- giving the relief of Rs.5.00 lacs. During the course of hearing, the ld. AR of the assessee submitted that the cash flow statement submitted before the ld. CIT(A) was having some defects and, therefore, the same was rectified and filed afresh cash flow statement before the Bench and also rectified the certain mistakes made in the cash book which is enclosed at PB 27 of the paper book. As per paper book, it is noted that the assessee had received Rs.2,18,100/- from his friends and relatives but in the absence of the confirmation identity etc. of the friends and relatives, the ld. CIT(A) had rejected the contention of the assessee relating to the amount of Rs.2,18,100/- received from friends and relatives. In this regard, it was categorically submitted that since the assessee had received these petty sums from different persons against repayment of advances given earlier by him and, therefore, such entries were incorporated in the cash flow statement as per notings made by the assessee in his diary. Hence, at this stage, it was not possible for the assessee to obtain confirmation from the friends and relatives after such a long time gap when the assessee has retired from service. In this regard, the assessee also placed on record an affidavit of the assessee which was not controverted by the Department. Therefore, in the absence of any contrary material by the Department, the Bench is of the view from the contents of the affidavit of

the assessee that the assessee being an army personnel would not take risk in filing the false affidavit. Hence, the Bench feels that the assessee had received Rs.2,18,100/- from the friends and relatives against repayment of earlier loans. Thus the assessee is entitled for deletion of Rs.2,18,100/- from the total addition of Rs.15,41,749/-. As far as remaining addition of Rs.13,23,649/- is concerned, the Id. AR of the assessee in this regard has filed cash flow statement taking opening balance of Rs.8,54,803/- bearing corrections in the factual errors done by previous counsel which has been placed on record at PBP 28-35. The Bank statements of all the three banks accounts of the assessee for the relevant assessment are also placed on record at PBP 44-59. Since it was a peculiar case of the assessee that he had withdrawn amounts from his bank accounts, therefore, he has placed on record bank statements of three bank accounts which could be verified by the revenue authorities. Therefore, in view of the above facts and circumstances of the case, the AO is directed to verify the cash flow statement as submitted by the assessee with transactions carried out in these bank accounts by accepting opening cash balance of Rs.8,54,803/- in the cash flow statement and thus pass afresh order. The assessee is directed to submit the relevant documents/ evidences concerning the issue before the AO. Hence, the issue is restored to the file of the AO for afresh consideration by providing adequate opportunity of being heard to the assessee. Thus the appeal of the assessee is partly allowed for statistical purposes.

5.0 In the result, the appeal of the assessee is partly allowed for statistical purposes

Order pronounced in the open court on 21/12/2022.

Sd/-

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

जयपुर / Jaipur

दिनांक / Dated:- 21/12/2022

*Mishra

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

1. The Appellant- Shri Ravi Prakash Srivastava, Jaipur
2. प्रत्यर्थी / The Respondent- ITO, Ward 7(1), Jaipur
3. आयकर आयुक्त / The Id CIT
4. आयकर आयुक्त(अपील) / The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 273/JP/2021)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar