

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C', NEW DELHI**

**Before Sh. N. K. Choudhary, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 2275/Del/2018 : Asstt. Year : 2009-10**

ACIT, Central Circle-15, New Delhi-110055	Vs	Indo Gulf Infrastructure & Investment Pvt. Ltd., 201-H, Gautam Nagar, New Delhi-110049
(APPELLANT)		(RESPONDENT)
<b>PAN No. AABCI2316R</b>		

**CO No. 52/Del/2022 : Asstt. Year : 2009-10**

Indo Gulf Infrastructure & Investment Pvt. Ltd., 201-H, Gautam Nagar, New Delhi-110049	Vs	ACIT, Central Circle-15, New Delhi-110055
(APPELLANT)		(RESPONDENT)
<b>PAN No. AABCI2316R</b>		

**Assessee by : Ms. Sweta Bansal, CA**

**Revenue by : Ms. Sapna Bhatia, CIT DR &**

<b>Date of Hearing: 01.09.2022</b>	<b>Date of Pronouncement: 02.11.2022</b>
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**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The appeal filed by the Revenue and the Cross Objection by the assessee are directed against the order of Id. CIT(A)-XXVI, New Delhi dated 30.01.2018.

2. Following grounds have been raised by the Revenue:

*"1. On the facts and circumstances of the case, the Id. CIT(A) has erred in holding the assessment invalid on the basis of address in search warrant without considering that warrant was duly served upon Sh. Pradeep Kumar, who is Director of assessee company as acknowledged by him while signing*

*search warrant and also the Vice President (Corporate Affairs) of Heritage Beverages Pvt. Ltd. situated on address which was mentioned in search warrant."*

3. Following grounds have been raised by the assessee in CO:

*"1. The Id. CIT(A) has grossly erred on facts as well as in law in not adjudicating ground no. v, vi, vii filed before Id. CIT(A), mentioned on page 2 of the Id. CIT(A)'s order."*

4. Co: Delay condoned.

5. The assessee took up various grounds before the Id. CIT(A), ground no. 2(i) to 2 (iv) pertain to jurisdictional issued, ground no. 2(v) to 2(vii) pertain to merits of the case. The Id. CIT(A) allowed the appeal of the assessee on jurisdictional issue and hence did not adjudicate on the merits of the issue. Aggrieved with the adjudication of the Id. CIT(A) on jurisdictional issue wherein it was held that "no search has been conducted on the assessee", the revenue filed appeal before us. In the CO, the assessee has taken up the grounds of non-adjudication on merits of the case.

6. The assessee company is a non-banking finance company engaged in the business of investing & financing. The assessee filed return of income on 29.09.2009 declaring an income of Rs.6,66,330/-. Notice u/s 153A was issued on 10.05.2016 in response to which the assessee filed the return on 02.06.2016 declaring an income of Rs.6,66,330/-. The assessee has objected to issuance of notice u/s 153A on the grounds that no search u/s 132 of the Income Tax Act, 1961 was undertaken in this case. The AO added Rs.9,08,80,000/- on account of share application money received from various investors on the

ground that the income declared by the investors is lesser than the investment made by them. The Id. CIT(A) summarily annulled the assessment holding that no search has been conducted on the assessee.

7. With regard to the conduct of search u/s 132 on the assessee, the Id. CIT(A) held as under:

*"5.3 Grounds no. 2, 3 & 4 pertain to the issue that no search u/s 132 was undertaken in this case, I have perused the search warrant sent by the AO vide letter dt. 01/12/2017 which though contained the name of the assessee yet it was served at the address "Plot No. 237-238, Udyog Vihar, Phase-I, Gurgaon". This is the address of factory premises of M/s Heritage Beverages Pvt. Ltd. It is a fact that the address of the assessee was "201H, Gautam Nagar, New Delhi". The same is verifiable from the assessment order itself wherein the address of the appellant is mentioned at "201H, Gautam Nagar, New Delhi. Further, the Ld. AR has filed a copy of income tax return and annual return filed before ROC just prior to the date of search, i.e., AY 2014-15 and just after the date of search, i.e., AY 2015-16 which clearly evidences that at the time of search the address of the appellant was "201H, Gautam Nagar, New Delhi" and not "Plot No, 237-238, Udyog Vihar, Phase-I, Gurgaon". Even the AO though fully in the knowledge of correct address being of Gautam Nagar yet did not bring out any connection of the assessee with the Udyog Vihar address. In view of these facts, it is conclusively proved that no search was conducted at the premises of the appellant. Therefore, the proceedings u/s 153A are ex-facie illegal, arbitrary and without jurisdiction and hence the assessment order is hereby annulled."*

8. Referring to the report of the DCIT, Central Circle-15 prepared by Sh. Mohit Garg, the Id. CIT DR, Ms. Sapna Bhatia argued that search warrant was issued and served in the case

of the assessee company. The submission of the Id. DR is as under:

*....Search warrant in the case of the assessee company was served upon Shri Pradeep Kumar who is Director of M/s Indo Gulf Infrastructure & Investment P. Ltd., who was found available on the address (Plot No. 237-238, Udyog Vihar, Phase-1, Gurgaon). It is worthwhile to mention here that while acknowledging the search warrant, Shri Pradeep Kumar has signed on it by specifically mentioning that he is the director of the M/s Indogulf Infrastructure & Investment Pvt. Ltd. and M/s MSG Finance India (P) Ltd. It is pertinent to point out here that the business premises situated at Plot No. 237-238, Udyog Vihar, Phase-1, Gurgaon belongs to M/s Heritage Beverages (P) Ltd. and Shri Pradeep Kumar, Director of the assessee company in his statement recorded on 28.03.2015 has himself admitted that he is the Director in M/s Indogulf Infrastructure & Investment Pvt. Ltd. and M/s MSG Finance India (P) Ltd.*

*Since, Shri Pradeep Kumar is the Director in M/s Indogulf Infrastructure & Investment Pvt. Ltd. & M/s MSG Finance India (P) Ltd and also the Vice President of M/s Heritage Beverages (P) Ltd. therefore, it is clearly established that there is direct connection of the assessee company with the Udyog Vihar address and as such the search warrant was validly served upon the assessee company through its Director Shri Pradeep Kumar.*

*Sh. Pradeep Kumar signed the said search warrant as director of M/s Indogulf Infrastructure & Investment Pvt. Ltd. Hence, the contention of assessee regarding no search proceedings in the case of assessee : M/s Indo Gulf Infrastructure & Investment P. Ltd. is without any basis and devoid of merit as duly signed search warrant was served on the director of the assessee company."*

9. We have perused the copy of the search warrant no. 4859 which was executed on 22.05.2015 wherein the name of the assessee is conspicuous. We have also perused the copy of the panchnama prepared at the conclusion of the search wherein the name of the assessee is apparent. In addition, we have also gone through the statement recorded u/s 132(4) of Sh. Pradeep Kumar Shastri son of R.K. Shastri who has been the Director of the assessee company and was present at the time of execution of the warrant. Sh. Pradeep Kumar Shastri, Director has seen and accordingly confirmed of seeing the warrant by affixing a signature on the warrant on two occasions of both side of the warrant. We find that the similar issue has also been dealt by the Co-ordinate Bench of ITAT in the case of ACIT Vs. MSG Finance India Pvt. Ltd. in ITA No. 2270/Del/2018 order dated 26.07.2022. For the sake of ready reference, the scanned copy of the warrant, panchnama and the statement are attached herewith.

FORM NO. 45  
WARRANT OF AUTHORISATION UNDER SECTION 132 OF  
THE INCOME TAX ACT, 1961,  
AND RULE 112(1) OF THE INCOME-TAX RULES, 1962

4859

To

- The Addl. Director of Income Tax
- The Joint. Director of Income Tax
- The Deputy Director of Income-tax *Mritunjaya Sharma, A.S. Nehra*
- The Deputy Commissioner of Income-tax
- The Assistant Director of Income-tax
- The Assistant Commissioner of Income-tax
- The Income-tax Officer

Whereas information has been laid before me and on the consideration thereof I have reason to believe that :-

~~a summons~~ under sub-section(1) of section 37 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961, was issued by the Deputy Commissioner/the Assistant Commissioner/the Income-tax Officer,

to ..... [name of the person] on ..... [date] to produce, or cause to be produced, books of account or other documents specified in the relevant summons or notice and he has omitted or failed to produce, or cause to be produced, such books of account or other documents as required by such summons or notice;

~~a summons~~ under sub-section (1) of section 37 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961, has been issued by the Deputy Commissioner/ the Assistant Commissioner/the Income-tax Officer,

to ..... [name of the person] on ..... [date] to produce, or cause to be produced, books of account or other documents specified in the relevant summons or notice and he will not produce or cause to be produced, such books of account or other documents as required by such summons or notice;

If a ~~summons~~ under sub-section (1) of section 37 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961, is issued to *M. Vinod. Pat. Singh. Kondhrai, Vinod. Pat. Singh. Kondhrai. HUF, Neeva. Prakash, % Enrich Agro Food Products. Pvt. Ltd., Versatile. Polytech. Pvt. Ltd., Tasty. Beverages. Pvt. Ltd., Mandy. Beverages. Pvt. Ltd., Focus. Buildwell. Pvt. Ltd., Universal. Electronics. & Communication. P. Ltd., Focus. Tech. Pvt. Ltd., Indo Gulf Infrastructure Investment. Pvt. Ltd., Sentinel. Systems. Pvt. Ltd.,*

[name of the person] to produce, or cause to be produced, books of account or other documents which will be useful for, or relevant to, proceedings under the Indian Income-tax act, 1922, or under the Income-tax Act, 1961, he would not produce, or cause to be produced, such books of account or other documents as required by such summons or notice.

Seen  
22/5/15  
3-15 PM  
ADDITIONAL DIRECTOR  
INCOME TAX  
DELHI

Seen  
22/5/15  
03:15 PM  
CERTIFIED TRUE COPY

Sarvashri/Shri/Shrimati Wander Pol Singh Kandhari, Wander Pol Singh Kandhari HUF, Neema Kandhari, Enrich Agro Food Products Pvt. Ltd., Vessali Polych Pvt. Ltd., Jincy Beverages Pvt. Ltd., Heritage Beverages Pvt. Ltd., Food Buildwell Pvt. Ltd., Universal Electronics & Communications Pvt. Ltd., MSG Finance India Pvt. Ltd., Indo Gulf Infrastructure Investment Pvt. Ltd., Sentinel Systems Pvt. Ltd. are/is in possession of any money, bullion, jewellery or other valuables articles or thing and such money, bullion, jewellery or other valuable article or thing represents either wholly or partly income or property which has not been, or would not be disclosed for the purposes of the Indian Income-tax Act, 1922, or the Income-tax Act, 1961;

And whereas I have reason to suspect that such books of account, other documents, money, bullion, jewellery or other valuable articles or thing have been kept and are to be found in Plot No. 237-238, H.No. 1, Phase-I, Gurgaon

(Specify particulars of the building/place/vessel/vehicle/aircraft);

This is to authorise and require you As per annex

[Name of the Deputy Director or of the Deputy Commissioner or of the Assistant Director or of the Assistant Commissioner or the Income-tax Officer]

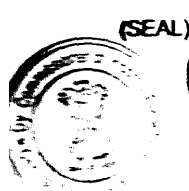
- (a) to enter and search the said building/place/vessel/vehicle/aircraft;
- (b) to search any person who has got out of, or is about to get into, or is in the building/place/vessel/vehicle/aircraft if you have reason to suspect that such person has secreted about his person any such books of account, other documents, money, bullion, jewellery or other valuable article or thing;
- (c) to place identification marks on such books of account and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof together with particulars of the identification marks;
- (d) to examine such books of account and documents and make, or cause to be made, copies or extracts from such books of account and documents
- (e) to seize any such books of account, documents, money, bullion, jewellery or other valuable article or thing found as a result of such search and take possession thereof;
- (f) to make a note or an inventory of any such money, bullion, jewellery, or other valuable article or thing;
- (g) to convey such books of account, documents, money, bullion, jewellery, or other valuable article or thing to the office of the Deputy Commissioner of Income-tax or any other authority not below the rank of the Income-tax Officer employed in the execution of the Income-tax Act, 1961: and

SUNDAY 29-3-15  
11:00 AM  
W2  
Waste  
Waste

to exercise all other powers and perform all other functions under section 132 of the Income-tax Act, 1961, and the rules relating thereto.

11:00 AM  
W2 Waste 29-3-15 11:00 AM

You may requisition the services of any police officer or any officer of the Central Government, or of both, to assist you for all or any of the purposes specified in sub-section (1) of section 132 of the Income-tax Act, 1961.



Seen  
Pradeep Kumar  
Director of Indo-Gulf Infra. Invest. Pvt. Ltd.  
Add. MSG Finance India Pvt. Ltd.  
CERTIFIED TRUE COPY (11:00 AM)

Director General of Income-tax  
Director of Income-tax (Inv.)

नवनील मनोहर / NAVNEET MANOHAR  
अपर आयकर निदेशक (अन्वे.)  
A.J.R. Director of Income Tax (Inv.)  
एजेंट-5/Unit-5  
ए.आर.ए. केंद्र, इन्दौराबाद, नई दिल्ली-55  
ARA Centre, Jhandewalan, New Delhi-55

Seen  
V.P.S. K...

## पंचनामा

## PANCHNAMA

(To be prepared in quadruplicate)

- (A) Warrant in the case of Sh. ~~Virender Pal Singh~~ <sup>Kandhari</sup> ~~Kandhari H/F, Neena Kandhari, Anrich Agro Food Products (P) Ltd, Versatile Polytex P. Ltd, Juicy Beverages P. Ltd, Heritage Beverages P. Ltd, Forles Buildwell P. Ltd, Universal Electronics & Communication P. Ltd, MSA Finance & Data P. Ltd, Indo Gulf Infrastructure Investment P. Ltd, Sentinal System P. Ltd~~ <sup>Virender Pal Singh</sup>
- (B) Warrant to search ~~(Details & Ownership of place of search) Telephone Numbers~~ <sup>Plot No- 237-238, Udyog Vihar, Phase-I, Gurgaon</sup>
- (C) (A) and (B) stated to be assessed by (A)  
(B)
- (D) Search Party consisting of:-

प्राधिकृत अधिकारी / AUTHORISED OFFICERS

नाम/Name	पूर्ण पदनाम/Full Designation
1. Sanjay Kumar	ITO (Inv.)
2. ....	.....
3. ....	.....
4. ....	.....
5. ....	.....

अन्य कार्मिक जिन्होंने प्राधिकृत अधिकारियों की सहायता कीOther officials who assisted the authorised officers

6. Devender Singh	Inspector (Inv.)
7. Arit Kumar Singh	Inspector (Inv.)
8. ....	.....
9. ....	.....
10. ....	.....
11. ....	.....

(E) पंचों का नाम तथा पूर्ण पता: Name & Complete address of Panchas :

1. Sh. Suraj S/o Uday Singh, R/o F-54, Ansari Nagar, New Delhi	2. Sh. Rajan Kumar, S/o Sh. Ramphul, R/o K-1, Gurdwara Road Metro Pillar No- 746 Mohan Garden, Uttam Nagar, Delhi
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✓  
आयकर अधिनियम, 1961 की धारा 132(4)/133(ए) के अधीन बयान  
(आयकर अधिनियम 1961 की धारा 132 के साथ पढ़ा जाए)

श्री/श्रीमती/कुमारी Sh. Pradeeb Kumar Shastri

पुत्र/पुत्री/पत्नी श्री Sh. R.K. Shastri

का बयान MIS Indo Gulf Infrastructure and Inv. Pvt Ltd, MIS

Finance India Pvt Ltd, MIS Versatile Polytex Pvt. Ltd, MIS Heritage Beverages Pvt Ltd, Plot No

237-238, Udyog Vihar, Phase-1, Gurgaon, Haryana की तलाशी/सर्वेक्षण की कार्यवाहियों के दौरान

दिनांक 29/03/2015 को 01:00 P.M. बजे शपथ/सत्यनिष्ठ प्रतिज्ञान पर रिकार्ड किया गया।

मुझे श्री/श्रीमती/कुमारी Sh. A.S. Nehra, DDIT (Inv.)

प्राधिकृत अधिकारी

द्वारा शपथ दिलाई जा चुकी है कि मैं सत्य बोलूंगा और सत्य के अलावा कुछ नहीं बोलूंगा। मुझे इस तथ्य से अवगत

कराया जा चुका है कि मेरे द्वारा इसके नीचे दिए गए किसी झूठे या असत्य बयान से मुझ पर आयकर अधिनियम, 1961

के अंतर्गत भारतीय दंड संहिता के अधीन अभियोजन चलाया जाएगा।

Pradeeb  
29/3/15

A.S. NEHRA  
29/3/15  
Dr. Director of Income Tax (Inv.)  
New Delhi

दस्तावेज ली गई

Please state in what capacity you are sitting here at Plot No. 237-238, Udyog Vihar, Phase-1, Gurgaon, Haryana. Please also give details of Companies in which you are director, shareholder. Please also state what is your source of income and what is your PAN.

I am sitting here as a Vice President in MIS Versatile Polytex Pvt. Ltd. situated at Plot No. 237-238, Udyog Vihar, Phase-1 Gurgaon. I am director in MIS Indo Gulf Infrastructure and

Pradeeb  
29-3-2015

Pradeeb  
29-3-2015

10. Heard the arguments of both the parties and perused the material available on record.

11. A bare reading of the warrant proves that it has been issued after due satisfaction that summons under sub-Section (1) of Section 131 of the Income Tax Act, 1961 are issued. The assessee would produce the documents as required. The warrant is also based on the satisfaction that the assessee company is in position of material which has not been disclosed for the purpose of Income Tax Act, 1961. The warrant reveals that the issuing authority has reason to suspect that such valuable things are kept and are to be found at Plot No. 237/238, Udyog Vihar, Phase-1, Gurgaon and authorized the Officers of the Department to enter and search such place.

12. Further, we have also gone through the provisions of Section 132 of the Income Tax Act, 1961 which is as under:

**"Search and seizure.**

**132.** (1) *Where the Principal Director General or Director General or Principal Director or Director or the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner or Additional Director or Additional Commissioner or Joint Director or Joint Commissioner in consequence of information in his possession, has reason to believe that—*

*(a) any person to whom a summons under sub-section (1) of section 37 of the Indian Income-tax Act, 1922 (11 of 1922), or under sub-section (1) of section 131 of this Act, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of [section 142](#) of this Act was issued to produce, or cause to be produced, any books of account or other documents has omitted or failed to produce, or cause to be*

*produced, such books of account or other documents as required by such summons or notice, or*

*(b) any person to whom a summons or notice as aforesaid has been or might be issued will not, or would not, produce or cause to be produced, any books of account or other documents which will be useful for, or relevant to, any proceeding under the Indian Income-tax Act, 1922 (11 of 1922), or under this Act, or*

*(c) any person is in possession of any money, bullion, jewellery or other valuable article or thing and such money, bullion, jewellery or other valuable article or thing represents either wholly or partly income or property which has not been, or would not be, disclosed for the purposes of the Indian Income-tax Act, 1922 (11 of 1922), or this Act (hereinafter in this section referred to as the undisclosed income or property),  
then,—*

*(A) the Principal Director General or Director General or Principal Director or Director or the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be, may authorise any Additional Director or Additional Commissioner or Joint Director, Joint Commissioner, Assistant Director or Deputy Director, Assistant Commissioner or Deputy Commissioner or Income-tax Officer, or*

*(B) such Additional Director or Additional Commissioner or Joint Director, or Joint Commissioner, as the case may be, may authorise any Assistant Director or Deputy Director, Assistant Commissioner or Deputy Commissioner or Income-tax Officer,*

*(the officer so authorised in all cases being hereinafter referred to as the authorised officer) to—*

*(i) enter and search any building, place, vessel, vehicle or aircraft where he has reason to suspect that such books of account, other*

*documents, money, bullion, jewellery or other valuable article or thing are kept;*

*(ii) break open the lock of any door, box, locker, safe, almirah or other receptacle for exercising the powers conferred by clause (i) where the keys thereof are not available;*

*(iia) search any person who has got out of, or is about to get into, or is in, the building, place, vessel, vehicle or aircraft, if the authorised officer has reason to suspect that such person has secreted about his person any such books of account, other documents, money, bullion, jewellery or other valuable article or thing;"*

Further, the sub-section (4) of Section 132 read as under:

*"(4) The authorised officer may, during the course of the search or seizure, examine on oath any person who is found to be in possession or control of any books of account, documents, money, bullion, jewellery or other valuable article or thing and any statement made by such person during such examination may thereafter be used in evidence in any proceeding under the Indian Income-tax Act, 1922 (11 of 1922), or under this Act.*

*Explanation.—For the removal of doubts, it is hereby declared that the examination of any person under this sub-section may be not merely in respect of any books of account, other documents or assets found as a result of the search, but also in respect of all matters relevant for the purposes of any investigation connected with any proceeding under the Indian Income-tax Act, 1922 (11 of 1922), or under this Act."*

13. The fundamentals behind the issue of authorization u/s 132 of the Income Tax Act, 1961 and Rule 112(1) of the Income Tax Rules, 1962 can be summarized as under:

- a. The warrant issuing authority has reasons to believe that issue of notice u/s 131 would not result in fruitful outcome.
- b. The warrant issuing authority has reasons to believe that issue of notice u/s 142(1) would not result in appropriate compliance.
- c. There is a belief that the assessee has not disclosed taxable income for the taxation purpose.
- d. There is a belief that the assessee would not disclose taxable income for the taxation purpose.
- e. There is a reason to suspect that evidences pertaining to such taxable income are kept at different buildings/premises.
- f. Hence, the warrant is issued to search any such buildings/premises to enter, indentify, examine, seize, inventorise all such evidences viz. books of accounts, documents, money, bullion, jewellery or other valuable article or thing.

14. From the above, it is very clear that a warrant can be issued in the name of any assessee to search any place where the documents pertaining to the assessee have been kept or are to be found as per the satisfaction of the warrant issuing authority.

15. In the instant case, the warrant has been issued in the name of the assessee and the premises namely "Plot No. 237-238, Uydog Vihar, Phase-1, Gurgaon" is the place where the warrant issuing authority had belief and had reasons to suspect that the documents and evidences leading to evasion of tax pertaining to the assessee have been kept or are to be found as per the satisfaction of the warrant issuing authority. The

Director of the company has seen the warrant, signed and was present throughout the search procedure which can be observed by going through the warrant of authorization. Hence, the warrant is said to be rightly issued and search on the assessee has been correctly took place.

16. The observations of the Id. CIT(A) that there was no warrant executed at the address mentioned in the ROC record or the other address of the assessee and hence "no search was conducted" goes against the fundamentals of issue of warrant of authorization u/s 132. It is not necessary that warrant has to be issued only at /on the premises of the registered office of the company or corporate office, factory or godown but a warrant can be authorized to any other place where the issuing authority satisfies and reasons to suspect that the material/evidences pertaining to the assessee have been kept and are to be found. The Id. CIT(A) ignored the provisions of Section 132(1), the proviso under clause (B), provisions of (1A) which clearly deal with the jurisdiction, the premises and the actions that can be taken by the revenue authorities.

17. Hence, we hold that the decision of the Id. CIT(A) that "no search was conducted" on the assessee and summarily nullifying the proceedings u/s 153A as "ex-facie illegal" is devoid of any merit and cannot be sustained.

18. The Id. CIT(A) is hereby directed to adjudicate the grounds on merits of the case.

19. In the result, the appeal of the revenue and the CO of the assessee are allowed for statistical purpose.

Order Pronounced in the Open Court on 02/11/2022.

Sd/-

**(N. K. Choudhary)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 02/11/2022**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**