

**आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ,कटक**

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.66/CTK/2023

(निर्धारण वर्ष / Assessment Year :2017-2018)

Pankaj Gupta, Sohela, Bargarh, Sambalpur-768001	Vs	ITO, Baragarh Ward, Bargarh
PAN No. :ALAPG 3930 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	None (Written Submission)
राजस्व की ओर से /Revenue by	:	Shri Kishore Ch. Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	16/05/2023
घोषणा की तारीख/Date of Pronouncement	:	16/05/2023

**आदेश / O R D E R**

This is an appeal filed by the assessee against the order of the Id. CIT(A)-2, Bhubaneswar, dated 11.01.2023, passed in I.T.Appeal No.Sambalpur/10308/2019-20 for the assessment year 2017-2018.

2. None for the assessee, however, the assessee has filed his written submissions, which read as under :-

1. *Nature of business and the modus operandi thereof, as submitted before the Ld. CIT(A):*

a. *The assessee is an individual carrying on business of FMCG goods on wholesale and retail trading in the name and style of M/s Santoshi Agencies at Sohella, Dist: Bargarh.*

b. *The assessee maintains computerized cash book, journal, Ledger, purchase register and sales register in the regular course of his business.*

c. *The assessee in the course of his business caters to shopkeepers Located in nearby small villages, small hawkers etc. on credit as well as in cash and collects outstanding debts in cash.*

d. *Unfortunately, most of these small shopkeepers, vendors and weekly market hawkers are not maintaining any bank account as*

*they are residing in remote village areas and the banking facilities are not available to them.*

*e. They are very poor and needy people who make their livelihood by selling items of daily use and they are aloof to the modern world.*

*Please refer Page No. 1 to 3 of the paperbook.*

*2. The Ld. CIT(A), unfortunately, without taking into consideration the facts of the case, as stated above, has observed as under (vide Para 3 of the appeal order):*

*In Para 3.3.1:*

- a. The cash book revealed the balance as on 08.11.2016 was Rs. 253.40 only. (There was no transaction after this).*
- b. Though the assessee contended that these old notes were received from third parties, .*

*In Para 3.3.3:*

- a. The AR has not been able to controvert the fact that balance as per cash book was mere Rs. 252.40 only whereas Rs. 28,00,000 has been deposited in his bank account.*
- b. The source of this cash with documentary evidence needs to be produced.*
- c. The AR has failed to discharge the onus cast upon him in this regard.*

*3. If all the above allegations/findings vis-a-vis the written submissions and the paperbook filed before the Ld. CIT(A) are taken into consideration, the following facts are emerging, which are to be adjudicated by this Hon'ble Bench.*

*The said observation of the Ld. CIT(A) is submitted to be misconceived and perverse in as much as the appellant has filed, before the Lower authorities, the entire computerized cash book on 15/11/2019. Besides, extract of cash book from 08/11/2016 to 12/11/2016, duly certified by a Chartered Accountant, was also filed before the Ld. CIT(A) while filing the appeal and also while filing the written submissions as a part of the paperbook.*

*a. With regard to allegation as appearing in Para 3.3.1(a) of the appeal order:*

*(Please refer Page 35 of the paperbook for evidence of filing of cash book before the Ld. AO)*

*(Please refer Page 44 to 50 of the paperbook for evidence of filing of balance sheet & cash book from 08/11/16 to 12/11/16 (CA certified) before the Ld. CIT(A))*

Hence, the finding of the Ld. CIT(A) that the cash book revealed no transactions after 08/11/2016, is submitted to be totally incorrect and un-true in the facts and circumstances of the case.

During the course of assessment proceedings as well as the appellate proceedings, the dealer never contended that the demonetized notes were received from any third parties.

Rather, the constant stand of the appellant, right from the response filed against cash transaction notice dated 06/02/2017 i.e., before the close of the previous year itself, was as under:

"Old assessee - Maintains regular books of accounts - subject to audit u/s 44AB - Trial Balance as on 08/11/2016 - Cash deposited commensurate with sales and realization of petty sundry debtors whose PAN is not known"

Hence, the finding of the Ld. CIT(A) that the demonetized notes were received from third parties is against the facts involved in the instant case.

(Please refer Page 25 of the paperbook for mail dated 06/02/2017)  
(Please refer Page 26 to 27 of the paperbook for copy of reply filed against notice dated 06/02/2017)

c. With regard to allegation as appearing in Para 3.3.3(a) of the appeal order:

The said allegation is submitted to be quite unfortunate as the entire cash book was filed before the Ld. AO on 15/11/2019 vide E-filing Ack. No. 15111912141675.

(Please refer Page 35 of the paperbook)

The said cash book contains the following particulars during the material period i.e., 08/11/2016 to 12/11/2016:

Particulars	Amount (in Rs.)
Opening cash in hand as on 08/11/2016	252.40
Add: Cash sales on 09/11/2016	89,275.34
Add: Cash realized from debtors on 09/11/2016	1,64,850.00
Add: Cash sales on 10/11/2016	1,66,221.59
Add: Cash realized from debtors on 10/11/2016	4,47,695.00
Add: Cash sales on 12/11/2016	16,19,020.82
Add: Cash realized from debtors on 12/11/2016	4,67,245.00
Total	29,54,560.15
Less: Cash deposit made in the bank on 12/11/2016	28,00,000.00
Cash Balance as on 12/11/2016 (as appearing in cash book filed)	1,54,560.15

*Cash Balance as on 12/11/2016 (as appearing in cash book filed)*

*The demonetized currency amounting to Rs. 28,00,000 was deposited in the bank on a lumpsum basis and the remaining demonetized currency was kept in hand as the exchange scheme was available, to meet any un-foreseen expenses.*

*Further, while filing the appeal before the Ld. CIT(A), the appellant had also furnished balance sheet of the appellant as on 08/11/2016 showing debtor balance at Rs. 52,28,780.01 and extract of cash book from 08/11/2016 to 12/11/2016 (both duly certified by a Chartered Accountant) which clearly showed the source of such cash deposits.*

*(Please refer Page 44 to Page 50 of the paperback)*

*Further, the appellant submits that realization from sundry debtors and cash sales from 08/11/2016 to 12/11/2016 are not abnormal, un-usual or extra-ordinary .*

*If the said cash book is examined, Your Honor will find that realization of from sundry debtors is a regular phenomenon with quantum ranging from Rs. 0 to Rs. 8,00,000 per day. A set of statistical data in the case of the appellant for the previous year under consideration has been reproduced as under, for kind attention of the Hon'ble Members:*

- a. More than 3 Lakhs/per day of Cash realization from debtors - 61 occasions/days*
- b. Out of such 61 days, more than 4 lakhs/day of Cash realization from debtors 33 occasions/days*
- c. Out of such 33 days, more than 5 lakhs/day of Cash realization from debtors - 20 occasions/days*
- d. Out of such 20 days, more than 6 lakhs/day of Cash realization from debtors - 09 occasions/days*
- e. Out of such 9 days, more than 7 lakhs/day of Cash realization from debtors - 02 occasions/days*
- f. Out of such 2 days, more than 8 lakhs/day of Cash realization from debtors - ,01 occasions/days*

*With regard to cash sales in a day during the previous year, the same varied between Rs. 0 to Rs. 18,00,000 (approx.). A set of statistical data in the case of the appellant for the previous year under consideration has been reproduced as under, for kind attention of the Hon'ble Members:*

- a. More than 5 lakh per day of cash sales - 47 days*
- b. Out of such 47 days, more than 6 lakh per day of cash sales - 38 days*
- c. Out of such 38 days, more than 7 lakh per day of cash sales - 33 days*
- d. Out of such 33 days, more than 8 lakh per day of cash sales - 23 days*
- e. Out of such 23 days, more than 9 lakh per day of cash sales - 17 days*
- f. Out of such 17 days, more than 10 lakh per day of cash sales - 11 days*

- g. Out of such 11 days, more than 11lakh per day of cash sales - 09 days  
 h. Out of such 09 days, more than 13 takh per day of cash sales - 06 days  
 i. Out of such 06 days, more than 15 lakh per day of cash sales - 04 days

The aforesaid facts have been examined by a Chartered Accountant from the books of accounts maintained by the appellant and a certificate thereof is attached herewith vide Annexure A to this submission.

The above statistics clearly shows that the cash transactions effected by the assessee between 08/11/2016 to 12/11/2016 were in the regular course of business and therefore, treating the same as unexplained money is submitted to be unjustified, unwarranted and illegal.

More significantly after the deposit of Rs.28,00,000/- in old currency upto 12/11/2016, the appellant has deposited a further sum of Rs. 1,51,90,000 from 13/11/2016 to 30/12/2017 in new currency, as apparent from the cash book filed' on 15/11/2019 which has been accepted by the lower authorities. "

Please further appreciate the fact that, in spite of negligible cash in hand i.e., cash balance below Rs. 10,000, on several occasions before, during and after the demonetization, the assessee has deposited large sum of money in the bank account, within a short period of time, out of cash sales &. realization from sundry debtors. Details of such occasions are as under:

Sl. No.	Period	Op. Bal	Cash Sales	Cash recvd.from debtors	Cash paid for expenses	Cash deposited	Closing Balance
1.	22/10/16 to 28/10/16 (7 days)	3736.99	1,87,597.66	7,51,167.00	7,500.00	5,00,000	4,35,001.65
2.	04/12/16 to 09/12/16 (6 days)	6,892.66	41,44,699.77	12,18,280.00		53,60,000	9,872.39
3.	10/12/16 to 27/12/16 (18 days)	9872.39	12,09,046.90	23,76,925.00	2,500	30,50,000	5,43,344.29
4.	08/03/17 to 15/03/17 (8 days)	6,764.06	28,22,849.22	12,75,530.00		40,00,000	1,05,143.28

The above table demonstrates that high value cash deposits, out of cash generated from cash sales &. debtor realization, happens frequently to the assessee appellant in his regular course of business.

The aforesaid fact has been examined by a Chartered Accountant from the books of accounts maintained by the appellant and a certificate thereof is attached herewith vide Annexure B to this submission.

d. With regard to allegation as appearing in Para 3.3.3(b) of the appeal order:

*The documentary evidence in the form of entire computerized cash book for the FY 2016-17 was filed electronically on 15/11/2019, which contained the sources of cash. It is humbly submitted that nothing more could have been done by the appellant to explain the sources of cash.*

e. With regard to allegation as appearing in para 3.3.3(c) of the appeal order:

*By filing the documents and evidences as referred to in the above paras, it is humbly submitted that the appellant assessee had already discharged his primary onus to prove the source of the impugned cash deposits. The findings of the Ld. CIT(A) that the A.R. has failed to discharge the onus is submitted to be quite unfortunate and without any basis.*

*Moreover, the assessee is prepared to file said computerized cash book before the Hon'ble Bench also, if so directed.*

4. Your appellant had taken the following ground no. 2 before the Ld. CIT(A):

*"For that, on the facts and circumstances of the case and in law, the Ld. AO has failed to apply principles of natural justice while passing the assessment order."*

Your Appellant submitted the following submissions before the Ld. CIT(A) as under:

*"In the instant case, the Ld. A.O. has passed an order u/s 143(3) of the IT. Act, without issuing a specific show cause notice (SCN) for addition of the concerned amount for the specific reason, and without considering the assessee's replies and evidence. Further, the assessee was not provided with any communication regarding the reply filed by him, informing him of whether the reply was discarded or not, before the thumping addition of Rs. 28,00,000/- was made to the income of the assessee for the relevant A.Y.*

*As explained by the assessee vide the letter dated 21.12.2019, the sundry debtors are small vendors, or weekly market hawkers etc. and they make up 90% of the assessee's turnover. In the instant case, it is not possible for the assessee to obtain any identification of the debtors, as they form a part of the unorganised sector and are not very well informed of maintaining identity proof and maintaining books of accounts of their business. Furthermore, they do not have access to banking facilities of their own and reside in remote village areas with inadequate banking services available, that too at a time when there was immense rush to get old notes exchanged for new ones.*

*Such a condition may be considered to be of an extraordinary nature, but nevertheless possible.*

*Further, it was pointed out in the condition's precedent to the application of Section 69A, the relevant portion of which is reproduced below:*

*'In coming to the conclusions that the explanation offered by the assessee in the support of his case is not satisfactory, all the facts, circumstances and the evidence in the case have to be considered very carefully, and for this purpose, the assessee should be given due opportunity to adduce evidence in support of his explanation.'*

*In the instant case, all the facts, circumstances and evidence provided by the assessee, have not been expressly denied or discarded by the Ld. A. O., but the addition of Rs. 28,00,0001- has been made regardless.*

*Such actions of the Ld. A.O. amount to violations of the Principle of Natural Justice against the assessee, and such an order is liable to be quashed or set aside."*

*(Please refer Page 10 to Page 11 of the paperback)*

*Unfortunately, the Ld. CIT(A) has entirely failed to consider the said Ground of Appeal No. 2 as taken before him and the corresponding written submissions filed in support of the same and has fully erred in discarding the same by simply observing that*

*"THESE GROUNDS ARE GENERAL IN NATURE AND DO NOT NEED SEPARATE CONSIDERATION".*

*Such an action of the Ld. CIT(A) is submitted to arbitrary, unwarranted, illegal and bad in law.*

*5. Without prejudice to the submissions made above, the ground wise written submissions of the appellant are as under:*

*a. Grounds of 2nd Appeal No. 1*

*For that in the facts and circumstances of the case, cash deposited in bank by assessee during demonetization period was out of cash sales and realization from trade debtors which was duly shown in books of account and the Ld. AO did not point out any specific defects in the said books of accounts and no inflated purchases or suppressed sales were found and hence, the alleged addition u/s 69A amounting to Rs. 28,00,000 is based on surmises and conjectures which is submitted to be liable to be deleted.*

*&*

### *Grounds of 2nd Appeal No. 8*

*For that the deposit of Rs 28 lacs having been made out of receipt of the same from the debtors of the appellant, the provisions of Section 69A were arbitrarily invoked and the addition of Rs 28 lacs is liable to be deleted.*

#### *Submissions:*

*As submitted in the aforesaid paras, the cash deposited in the bank account of the appellant was out of cash sales and cash realization from trade debtors and the said cash receipts were duly shown in the books of accounts of the appellant.*

*The Ld. AO, while framing the assessment, has neither pointed out any specific defects in the books of accounts maintained by the appellant nor rejected the books of accounts. In other words, the Ld. Aa has accepted the book results of the appellant.*

*Thus, the cash deposits made out of cash generated from cash sales & realization from sundry debtors, which were duly recorded in the books of accounts, cannot be treated as un-explained money u/s 69A as the same have been already credited in the profit/loss account of the previous year and further, the same would amount to double taxation which is not permitted under the law.*

*Reliance is placed on the following judgements, which were recently noticed by the appellant:*

- a. DCIT vs. Roop Fashion [2022 145 taxmann.com 216 (Chandigarh)]*
- b. Ananpur Kalpana vs. ITA [2022 138 taxmann.com 141 (Bangalore)]*

*Copy of both the judgments have been attached as Annexure C to this submission.*

*In view of the submissions made above in Para 3 & 4, it is humbly submitted that the Ld. CIT(A) has totally erred in dismissing the appeal of the appellant and confirming the addition of Rs. 28,00,000/- only on the grounds that cash balance as on 08/11/2016 was Rs. 252.40 even though cash book from 08/11/2016 to 12/11/2016 & balance sheet as on 08/11/2016 (both duly certified by a Chartered Accountant) which clearly showed the sources of cash deposits and such an action of the Ld. CIT(A) is submitted to be arbitrary, unjustified, unwarranted and illegal.*

### *b. Grounds of 2nd Appeal No. 2*

*For that on the facts and circumstances of the case, the Ld. CIT(A) erred in dismissing the appeal and such action of the Ld. CIT(A) is arbitrary, unjustified, unwarranted and illegal.*

*Submissions;*

*c. Grounds of 2nd Appeal No. 3*

*For that on the facts and circumstances of the case, the Ld. AD (please read as Ld. Lower Authorities) erred in invoking the provisions of Section 69A for making addition of Rs 28 lacs deposited by the appellant in its bank account, alleging this amount to be unexplained money and such action of the Ld. AO (please read as Ld. Lower Authorities) is arbitrary, unjustified, unwarranted and illegal.*

*Submissions;*

*The appellant, vide Page 4 to Page 9 of the paperbook, categorically submitted that Section 69A cannot be invoked in the instant case as the assessee has recorded the alleged transactions in his regular books of accounts and also provided adequate explanations to the Ld. AO. Further, the appellant also relied upon the effect & scope of Section 69A as provided by Hon'ble CBDT vide Circular No. 20 dated 07/07/1964.*

*It was further contended that Section 69A cannot be invoked in the instant case as the Ld. AO has not specified as to why the explanations provided by the appellant were not found to be satisfactory as a result of which Section 69A has been invoked.*

*All the above submissions/contentions have been quoted by the Ld. CIT(A) in his appeal order but no findings/comments have been provided by the Ld. CIT(A) in respect of such submissions. In other words, the Ld. CIT(A) has not ascribed any reasons as to how the Ld. AO was justified in invoking Section 69A particularly when the appellant had recorded all the impugned transactions in his books and also provided sufficient explanation regarding the same.*

*In view of the above, the action of the Ld. Lower authorities in making and confirming the impugned addition u/s 69A is submitted to be arbitrary, unjustified, unwarranted and illegal.*

*d. Grounds of 2nd Appeal No. 4*

*For that the Ld. AO (please read as Ld. Lower Authorities) erred in making thumping addition of Rs 28 lacs simply on the basis of allegation that the appellant had deposited the said sum using old currency denominations which were declared illegal/illegitimate tender by the Government of India and Reserve bank of India without parting with any such notification/order which was alleged to have been issued by Government of India and/or Reserve Bank of India and such action of the Ld. AO (please read as Ld. Lower Authorities) is arbitrary, unjustified, unwarranted and illegal.*

*&*

e. Grounds of 2nd Appeal No. 5

*For that the Ld. AO (please read as Ld. Lower Authorities) failed to appreciate that the action of the appellant in depositing the cash in its bank account was in accordance with the Notification No 2652 dated 08.11.2016 read with the relevant provisions of Specified Bank Notes (Cessation of Liabilities Act) 2017 and action of the Ld. AO (please read as Ld. Lower Authorities) in ignoring the said notification as well as the provisions of the said act including submissions of the appellant without any reasons whatsoever is arbitrary, unjustified, unwarranted and illegal.*

*Submissions;*

*The Ld. AO in his assessment order simply alleged that the assessee was not authorized to receive old currency of Rs. 500 & Rs. 1000 during the demonetization without specifying any source of law which prohibited the use and acceptance of SBNs.*

*On the other hand, the appellant assessee, vide submissions contained in Page 11 to 19 of the paperbook, contended before the Ld. (IT(A), that the use of SBNs up to 30 December 2016 was never prohibited.*

*However, the Ld. (IT(A) totally ignored the submissions made by the appellant and simply based on his views, held that the assessee was not authorized to accept SBNs during the demonetization vide Para. 3.3.1 of the appeal order. Further, the Ld. (IT(A) also failed to discard or rebut the submissions made by the appellant by passing a non-speaking order.*

*The action of the Ld. Lower authorities in ignoring the submissions and notifications/statutes relied upon by the appellant and simply holding that the appellant was not authorized to received SBNs during the impugned period without quoting any source of Law is submitted to be arbitrary, unjustified, unwarranted and illegal.*

f. Grounds of 2nd Appeal No. 6

*For that the Ld AO (please read as Ld. Lower Authorities) added the sum of Rs 28 lacs without considering the reply of the appellant and in complete disregard of the principles of natural justice and such action of the Ld AD (please read as Ld. Lower Authorities) is arbitrary, unjustified, unwarranted and illegal.*

*Submissions:*

*The appellant, during the course of assessment proceedings, on 15/11/2019, had furnished the entire cash book for the FY 2016-17 before the Ld. AO. Further, on 21/12/2019, the appellant assessee through it's A.R. made detailed submissions regarding the source of such deposits and also provided cash flow statement from FY 2015-*

16 to FY 2018-19 to establish that the cash transactions in the impugned period is nothing but regular business transactions. In the said reply, the appellant also mentioned the circumstances which forced the assessee to accept the payments in SBNs.

Please refer Page 42 to Page 46 of the paperbook.

The said replies and evidences were totally ignored by the Ld. AO. Further, the Ld. AO only dealt with only 3 paragraphs of the reply filed on 21/12/2019 and ignored the balance submissions made by the appellant while deciding the merits of the case.

The said action of the Ld. AO is submitted to be arbitrary, unjustified, unwarranted and illegal.

g. Grounds of 2nd Appeal No. 7

For that the Ld. AO (please read as Ld. Lower Authorities) erred in making allegations of money laundering against the appellant even though the transactions of the appellant were duly explained and were in regular course of its business and such allegation of the Ld AO (please read as Ld. Lower Authorities) is arbitrary, unjustified, unwarranted and illegal.

Submissions:

In this regard, the appellant assessee had made detailed submissions vide Page 21 to Page 24 of the paperbook.

The said submissions were exactly quoted by the Ld. (IT(A) in his appeal order. However, the said submissions have not been expressly denied or discarded by the Ld. (IT(A) before confirming the addition of Rs. 28,00,000. The Ld. (IT(A) has totally failed to adjudicate the submissions and contentions of the appellant assessee with respect to the allegations made by the Ld. AO that the appellant has allowed money Laundering and helped in conversion of black money.

The said action of the Lower authorities in treating the regular business transactions effected by the appellant as a tool to facilitate money Laundering and to convert black money is submitted to be entirely baseless, un-true, unjustified and illegal.

Hence, submitted for consideration.

3. On the other hand, it was submitted by the Id. Sr. DR that the only issue in the assessee's appeal was in regard to deposit of demonetised notes on 12.11.2016 to an extent of Rs.28 lakhs in the account

maintained by the assessee with UCO Bank, Sohela Branch. It was the submission that as per the cash book submitted by the assessee, the cash availability as on 08.11.2016 being the date on which the demonetisation took place, was only Rs.252.40. It was the submission that though the assessee claims that the amount of Rs.28 lakhs is out of sales between 08.11.2016 and 12.11.2016 as also the recoveries from the debtors during the said period, the same cannot be accepted insofar as after demonetisation on 08.11.2016, the assessee was not within the category of the persons permitted to accept the demonetised currency. It was the further submission that there is no entry of the receipts of the said funds in the cash book either. It was the submission that the order of the Id. AO and that of the Id.CIT(A) is liable to be upheld.

4. I have considered the submission of the Id. Sr. DR and the written submissions filed by the assessee. It is an admitted fact that the assessee's cash balance as on 08.11.2016 is only Rs.252.40. It is also an accepted fact that as on the date of demonetisation except for specified persons no other persons were permitted to transact in the demonetised currency. The assessee does not fall within the exempted category of persons to deal with the demonetized currency. With this in mind, if it is seen, the sale alleged to have been made by the assessee between 08.11.2016 and 12.11.2016 though shows availability of funds along with recovery from the debtors, still it cannot be said that this is a source for the specified bank notes being the demonetised currency which has been deposited in the bank on 12.11.2016. I am unable to even consider a

position that Rs.28 lakhs SBNs could have been with the assessee before 08.11.2016 insofar as the cash book only shows cash availability of Rs.252.40. Admittedly, if the assessee desires to take the stand that the SBNs were the currency received between 08.11.2016 to 12.11.2016, it would be incumbent upon the assessee to prove to the revenue as to from whom he has received the SBNs. In the absence of such prove, the deposit of SBN to the extent of Rs.28 lakhs will have to be treated as the unexplained investment of the assessee. In these circumstances, I find no error in the order of the Id. CIT(A). Consequently, the appeal filed by the assessee stands dismissed.

5. In the result, appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 16/05/2023.

Sd/-

(जार्ज माथन)

**(GEORGE MATHAN)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

**कटक** Cuttack; दिनांक Dated 16/05/2023

*Prakash Kumar Mishra, Sr.P.S.*

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

1. अपीलार्थी / The Appellant-  
Pankaj Gupta,  
Sohela, Bargarh,  
Sambalpur-768001
2. प्रत्यर्थी / The Respondent-  
ITO Bargarh Ward, Bargarh
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR,  
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack