

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH "SMC", RAIPUR**

**श्री रवीश सूद, न्यायिक सदस्य के समक्ष  
BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER**

**आयकर अपील सं./ ITA No. 111/RPR/2023**

**निर्धारण वर्ष / Assessment Year : 2012-13**

Ravi Kedia,  
Ekdand Chawal Udyog,  
Village Risda, Baloda Bazar,  
Chhattisgarh-493 332  
PAN : AJRPK5750D

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward-Bhatapara (C.G.).

.....प्रत्यर्थी / Respondent

Assessee by : Shri Abhishek Mahawar, CA  
Revenue by : Shri Piyush Tripathi, Sr. DR

सुनवाई की तारीख / Date of Hearing : 25.05.2023

घोषणा की तारीख / Date of Pronouncement : 25.05.2023

**आदेश / ORDER****PER RAVISH SOOD, JM**

The present appeal filed by the assessee is directed against the order passed by the Commissioner of Income-Tax (Appeals), National Faceless Appeal Center (NFAC), Delhi, dated 09.03.2023, which in turn arises from the order passed by the A.O. under Sec. 143(3) r.w.s. 147 of the Income-tax Act, 1961 (in short 'the Act') dated 16.12.2019 for the assessment year 2012-13. The assessee has assailed the impugned order on the following grounds of appeal:

- "1. That CIT Appeals-NFAC has erred in both fact and in law in confirming the disallowance made by the Assessing Officer of 25% of the total purchases from certain parties of Rs.4,79,800/- u/s. 145(3) of the Income Tax Act, 1961.
2. That CIT Appeals NFAC while confirming the addition has failed to consider the fact that the A.O has made the addition to the income which was already declared by the Appellant in Income Disclosure Scheme, 2016.
3. That the assessee craves to add, amend or delete any of the above grounds of appeal during the course of hearing.
4. The above grounds are without prejudice to each other."

2. Succinctly stated, on the basis of information that had surfaced in the course of survey action u/s. 133A of the Act conducted at the business premises of five rice millers a/w. two brokers on 15.03.2016, it was gathered by the A.O that the assessee as a beneficiary had procured bogus purchase

bills of a value of Rs.30,12,000/- during the year under consideration from two parties. Acting upon the aforesaid information, the A.O reopened the case of the assessee u/s.147 of the Act. Notice u/s.148 of the Act dated 30.09.2019 was issued to the assessee. In compliance, the assessee filed his return of income declaring an income of Rs.4,46,500/-.

3. During the course of assessment proceedings, it was observed by the A.O that the assessee had claimed to have made purchases of Rs.30,12,000/- from the following two tainted parties:

S. No.	Purchases made from	Date	Purchase amount
1.	Shrikhand Agrotech	29/12/11	Rs.14,25,000/-
2.	Shrikhand Agrotech	13/01/12	Rs.6,00,000/-
3.	Shri Laxmi Agrotech	27/03/12	Rs.9,87,000/-
Total			Rs.30,12,000/-

4. In order to verify the authenticity of the purchases claimed to have been made from the aforementioned parties, the A.O directed the assessee to furnish copy of ledger accounts, confirmation of accounts, copy of bills, proof of transportation, *bilti* receipts, receipts of weigh bridge, Mandi Anugya etc. In response, the assessee furnished requisite details and submitted that he had already surrendered 10% of the purchases made from the abovementioned parties under the IDS, 2016. It was observed by the A.O that the disclosure made by the assessee under IDS, 2016 on account of bogus purchases in itself established that he had not made genuine

purchases from the aforementioned parties. Apart from that, it was observed by the A.O that the disclosure of Rs.2,73,200/- that was made by the assessee worked out at 9% (approx.) of the total amount of bogus billing of Rs.30.12 lac. The A.O after deliberating at length on the *modus-oparandi* that was adopted by the rice millers/brokers for procuring bogus purchase bills etc., concluded that the assessee had not made any genuine purchases from the aforementioned parties in question. Also, the A.O not being inspired with the correctness of the books of accounts of the assessee rejected the same u/s.145(3) of the Act. Accordingly, on the basis of his aforesaid deliberations the A.O disallowed 25% of the value of bogus purchases and made a consequential addition of Rs.7,53,000/-. As the assessee had already declared an amount of Rs.2,73,200/- under IDS, 2016, therefore, the A.O allowed a relief to the said extent and scaled down the addition to Rs.4,79,800/- [Rs.7,53,000/- (-) 2,73,200/-]. Accordingly, the A.O vide his order passed u/s.143(3) r.w.s 147 of the Act, dated 16.12.2019, determined the income of the assessee at Rs.9,26,300/-.

5. Aggrieved the assessee carried the matter in appeal before the CIT(Appeals) but without success.

6. The assessee being aggrieved with the order of the CIT(Appeals) has carried the matter in appeal before me.

7. The Ld. Authorized Representative (for short 'AR') for the assessee had come up with three pronged contentions, viz. (i). that addition made by the A.O as regards the bogus/unsubstantiated purchases was highly exorbitant, and the same was liable to be restricted to the extent of difference in the gross profit of genuine purchase

transactions as against that of bogus/unverified purchase transactions, i.e as held by the Hon'ble High Court of Bombay in the case of M/s Mohammad Haji Adam and Company, ITA No. 1004 of 2016, dated 11.02.2019; (ii) that the Pr. CIT after approving the declaration of the assessee under IDS, 2016, inter alia, for the year under consideration was divested of his jurisdiction to reopen the case of the assessee u/s 147 of the Act; and (iii). Alternatively, the addition towards bogus/unproved purchases made by the A.O while framing the assessment, in backdrop of such purchases/gross profit (to the extent relatable to bogus/unproved purchases) having been subjected to tax under IDS, 2016, had thus resulted to double taxation in the hands of the assessee.

8. I have heard the Ld. authorized representatives of both the parties, perused the orders of the lower authorities and the material available on record, as well as considered the judicial pronouncements that have been pressed into service by them to drive home their respective contentions.

9. On the first facet of his contention the Id. AR had relied on the orders of the tribunal in the case of M/s. Balaji Rice Industries Vs. ITO, ITA No.168 & 181/RPR/2019 dated 17.10.2022, Page 267 to 286 of APB and in the case of M/s. P.D Rice Udyog Vs. DCIT, ITA No.210/RPR/2018 & ITA No.11/RPR/2019 dated 17.10.2022, Page 287 to 320 of APB.

10. I have given a thoughtful consideration to the aforesaid contention of the Id. A.R and find substance in the same. It was averred by the Id. AR, that as held by the Tribunal in the case of M/s Balaji Rice Industries (supra) by following the judgment

of the Hon'ble High Court of Bombay in the case of Mohammad Haji Adam & Company (supra), the addition in the case of the assessee be similarly restricted to the said extent. On a perusal of the order passed by the Tribunal in the case of M/s. Balaji Rice Industries Vs. ITO (supra), I find that while deliberating at length on the issue in hand the Tribunal had, inter alia, observed as under:

"12. On the issue of quantification of the profit which the assessee would have made by procuring the goods in question from the open/grey market, we find that the Hon'ble High Court of Bombay in the case of Pr. Commissioner of Income Tax-17 Vs. M/s. Mohhomad Haji Adam & Company, ITA No1004 of 2016, dated 11.02.2019, while upholding the order of the Tribunal, had observed, that the addition in the hands of the assessee as regards the bogus/unproved purchases was to be made to the extent of bringing the G.P rate of such purchases at the same rate as that of other genuine purchases. The Hon'ble High Court while concluding as hereinabove had observed as under:

"8. In the present case, as noted above, the assessee was a trader of brics. The A.O found three entities who were indulging in bogus billing activities. A.O. found that the purchases made by the assessee from these entities were bogus. This being a finding of fact, we have proceeded on such basis. Despite this, the question arises whether the Revenue is correct in contending that the entire purchase amount should be added by way of assessee's additional income or the assessee is correct in contending that such logic cannot be applied. The finding of the CIT(A) and the Tribunal would suggest that the department had not disputed the assessee's sales. There was no discrepancy between the purchases shown by the assessee and the sale declared. That being the position, the Tribunal was correct in coming to the conclusion that the purchases cannot be rejected without disturbing the sales in case of a trade. The Tribunal, therefore, correctly restricted the additions limited to the extent of bringing the G.P. rate on purchases at the same rate of other genuine purchases. The decision of the Gujarat High Court in the case of N.K. Industries Ltd. (supra) cannot be applied without reference to the facts. In fact in paragraph 8 of the same Judgment the Court held and observed as under-

"So far as the question regarding addition of Rs.3,70,78,125/- as gross profit on sales of Rs.37.08 Crores made by the Assessing Officer despite the fact that the said sales had admittedly been recorded in the regular books during Financial Year 1997-98 is concerned, we are of the view that the assessee cannot be punished since sale price is accepted by the revenue. Therefore, even if 6 % gross profit is taken into account, the corresponding cost price is required to be deducted and tax cannot be levied on the same price. We have to reduce the selling price accordingly as a result of which profit comes to 5.66%. Therefore, considering 5.66 % of Rs.3,70,78,125/- which comes to Rs.20,98,621.88 we think it fit to direct the revenue to add Rs.20,98,621.88 as gross profit and make necessary deductions accordingly. Accordingly, the said question is answered partially in favour of the assessee and partially in favour of the revenue."

9. In these circumstances, no question of law, therefore, arises. All Income Tax Appeals are dismissed, accordingly. No order at costs."

It was, thus, observed by the Hon'ble High Court that the addition in respect of purchases which were found to be bogus in the case of the assessee before them, who was a trader, was to be worked out by bringing the G.P. rate of such bogus purchases at the same rate as that of other genuine purchases. On the basis of the aforesaid observations of the Hon'ble High Court, we are of the considered view that on the same lines the profit made by the assessee in the case before us by procuring the goods at a discounted value from the open/grey market can safely be determined by bringing the G.P rate of such bogus purchases at the same rate as that of the other genuine purchases."

Adopting a similar approach, the Ld. AR has filed before me a calculation chart, Page 158 of APB, wherein on similar lines he had worked out the variance between the gross profit of the genuine purchase transactions and gross profit of the bogus/unverified purchase transactions at Rs.1,62,307/- (approx.). However, as the aforesaid details were filed before me for the very first time and were not there before the lower authorities, therefore the assessee had filed an application under Rule 29 of the Income Tax Rules, 1963 seeking admission of the aforesaid working/calculation as an additional evidence. As the aforesaid "chart" filed by the assessee as an additional evidence will have a strong bearing on adjudicating the issue before me,

therefore, I admit the same. For the sake of clarity, the calculation chart filed by the Ld. AR is culled out as under, Page 158 of APB:

**Ravi Kedia**  
**PAN AJRPK5750D**

**AY 2012-13**

**Annexure 1 Comparative Analysis of Purchase price of genuine transaction and bogus transaction**

**A. Average Purchase price of the genuine transaction (Other than the bogus purchase as referred to in the notice u/s 142(1) dated 06.12.2019)**

Date	Party Name	Quantity in Quintal	Amount in Rs.
08-May-11	Db Energy & Food Pvt Ltd	274.70	2,61,240.00
18-May-11	C G State Co-Operative Marketing Fed (Purchase)	992.00	9,19,380.00
26-May-11	Db Energy & Food Pvt Ltd	269.50	2,56,294.00
31-May-11	C G State Co-Operative Marketing Fed (Purchase)	1500.00	14,01,000.00
15-Jun-11	C G State Co-Operative Marketing Fed (Purchase)	64.00	59,776.00
27-Nov-11	Sita Gramoudyog Sewa Sansthan	90.00	2,13,651.00
29-Nov-11	Shree Gopi Rice Mill	165.00	1,17,000.00
01-Dec-11	Sita Gramoudyog Sewa Sansthan	200.00	2,60,000.00
03-Dec-11	Sita Gramoudyog Sewa Sansthan	200.00	2,60,000.00
14-Dec-11	Sita Gramoudyog Sewa Sansthan	200.00	2,50,000.00
20-Dec-11	Sita Gramoudyog Sewa Sansthan	200.00	2,47,000.00
26-Nov-11	Maa Sharda Process	160.00	2,24,000.00
26-Nov-11	Maa Sharda Process	165.00	2,32,650.00
26-Nov-11	Maa Sharda Process	170.00	2,41,400.00
26-Nov-11	Maa Sharda Process	175.00	2,50,250.00
26-Nov-11	Maa Sharda Process	175.00	2,52,000.00
26-Nov-11	Maa Sharda Process	175.00	2,53,750.00
26-Nov-11	Maa Sharda Process	180.00	2,52,000.00
<b>Total</b>		<b>5355.20</b>	<b>59,51,391.00</b>
Average Price per quintal (in Rs.)		1,111.33	
Excluding 422 quintal Qty and Purchase amount of Rs. 6,00,000 of Maa Sharda Process		4933.20	5351391.00
Average Price per quintal (in Rs.) excluding Maa Sarda 422 Qtl		1,084.77	

**B. Average Purchase Price of bogus transaction**

Date	Party Name	Quantity in Quintal	Amount in Rs.	Remarks
06-Jan-12	Shri Laxmi Agrotech	200.00	2,80,000.00	
06-Jan-12	Shri Laxmi Agrotech	160.00	2,24,000.00	
06-Jan-12	Shri Laxmi Agrotech	195.00	2,73,000.00	
06-Jan-12	Shri Laxmi Agrotech	150.00	2,10,000.00	
13-Jan-12	Maa Sharda Process (Shrikand Agrotech)	422.00	6,00,000.00	Assuming it to be
21-Jun-11	Shri Zin Mata Rice Mill (Shrikand Agrotech)	250.00	2,37,500.00	bogus transaction
21-Jun-11	Shri Zin Mata Rice Mill (Shrikand Agrotech)	250.00	2,37,500.00	per the notice issu
22-Jun-11	Shri Zin Mata Rice Mill (Shrikand Agrotech)	250.00	2,37,500.00	u/s 142(1) dated
22-Jun-11	Shri Zin Mata Rice Mill (Shrikand Agrotech)	250.00	2,37,500.00	
04-Jul-11	Shri Krishna Processers (Shrikand Agrotech)	250.00	2,37,500.00	
04-Jul-11	Shri Krishna Processers (Shrikand Agrotech)	250.00	2,37,500.00	06.12.2019,
<b>Total</b>		<b>2627.00</b>	<b>30,12,000.00</b>	
Average Price per quintal (in Rs.)		1,146.56		

**C. Working of Gross Profit assuming the transaction to be bogus**

S.No.	Particulars	Amount in Rs.
1	Average purchase price per quintal from bogus transaction	1,146.56
2	Average purchase price per quintal from Genuine transaction	1,084.77
3	Difference (Gross Profit per quintal) (1-2)	61.78
4	Bogus Purchase Quantity (as per point no. 2)	2627.00
5	Gross Profit (3*4)	1,62,307.27
6	Income already declared by assessee in IDS	5,53,200.00

**Note:** Even if we assume that the assessee has entered into bogus transaction, the income declared by the assessee in IDS is more than the profit earned from the said transaction.

On the basis of his aforesaid worksheet/calculation, it was submitted by the Id. AR that the addition in the case of the assessee was liable to be restricted to an amount of Rs. 1,62,307/- (supra).

11. Carrying his contentions further, it was submitted by the Ld. AR that as the P CIT, Raipur had accepted the disclosure made by the A.O under IDS, 2016, therefore, he had grossly erred in law by thereafter granting his approval to the A.O for reopening the case of the assessee for the said year u/s.147 of the Act. In support of his aforesaid claim, the Ld. AR had taken me through Section 189 and Section 193 of the Income Declaration Scheme, Finance Act, 2016. The Ld. AR further relied on the judgment of the Hon'ble High Court of Calcutta in the case of Pr. CIT Vs. Manju Oswal (2022) 443 ITR 107 (Cal.), wherein it was observed by the Hon'ble High Court that once a declaration made by the assessee under Income Declaration Scheme, 2016 (IDS) had been accepted by Principal Commissioner, such authority is thereafter estopped from taking any steps which would in effect amount to reopening and/or revising the decision already taken on such declaration.

12. As is discernible from the orders of the lower authorities, it transpires that the assessee had not been able to substantiate the authenticity of the purchase transactions in question to the satisfaction of the A.O. Apart from that, I find substance in the observation of the A.O that now when the assessee had come forth with a disclosure of Rs.2,73,200/- under IDS, 2016 which, inter alia, was made towards purchases made from one of the aforementioned parties i.e. Shri Laxmi Agrotech (supra), Page 150 & 140 of APB, therefore, the said fact in itself

substantiates the in genuineness/unverifiability of the purchases claimed by the assessee to have been made from the said party. Considering the aforesaid factual position, I concur with view taken by the A.O that as the books of accounts of the assessee did not inspire much of confidence as regards its correctness, therefore, the same were liable to be rejected u/s 145(3) of the Act.

13. I have further given a thoughtful consideration to the claim of the Ld. AR, that as the assessee had declared part of the bogus purchases/gross profit of his regular business transactions in the IDS, 2016, therefore, the same could not have been once again subjected to tax by the A.O. At the same time, I am unable to concur with him that Section 189 of the Finance Act, 2016 places an embargo on the A.O to reopen a case where a declaration under IDS, 2016 was issued.

14. Adverting to the quantification of the addition made by the A.O, I am of a strong conviction that now when the assessee had failed to substantiate the authenticity of the purchase transactions in question, then it can safely be concluded that he had made the purchases not from the abovementioned two parties but had procured the goods at a discounted value from the open/grey market. In so far the working out of the disallowance by the A.O on an ad-hoc rate of 25% of the value of the impugned purchases is concerned, I am unable to fathom as to on what basis he had adopted the same without giving any cogent reason. Admittedly, the addition in the hands of the assessee is liable to be restricted only to the extent of the profit which he would have made by procuring the goods at a discounted value from the open/grey market as against the inflated value at which the same were booked on

the basis of the bogus bills in his books of account. In so far the issue of quantification of the profit which the assessee would have made by procuring the goods in question from the open/grey market is concerned, I find that the Hon'ble High Court of Bombay in the case of Pr. Commissioner of Income Tax-17 Vs. M/s. Mohhomad Haji Adam & Company, ITA No. 1004 of 2016, dated 11.02.2019, while upholding the order of the Tribunal, had observed, that the addition in the hands of the assessee as regards the bogus/unproved purchases was to be made to the extent of bringing the G.P rate of such purchases at the same rate as those of other genuine purchases. The Hon'ble High Court while concluding as hereinabove had observed, as under:

"8. In the present case, as noted above, the assessee was a trader of brics. The A.O found three entities who were indulging in bogus billing activities. A.O. found that the purchases made by the assessee from these entities were bogus. This being a finding of fact, we have proceeded on such basis. Despite this, the question arises whether the Revenue is correct in contending that the entire purchase amount should be added by way of assessee's additional income or the assessee is correct in contending that such logic cannot be applied. The finding of the CIT(A) and the Tribunal would suggest that the department had not disputed the assessee's sales. There was no discrepancy between the purchases shown by the assessee and the sale declared. That being the position, the Tribunal was correct in coming to the conclusion that the purchases cannot be rejected without disturbing the sales in case of a trade. The Tribunal, therefore, correctly restricted the additions limited to the extent of bringing the G.P. rate on purchases at the same rate of other genuine purchases. The decision of the Gujarat High Court in the case of N.K. Industries Ltd. (supra) cannot be applied without reference to the facts. In fact in paragraph 8 of the same Judgment the Court held and observed as under-

"So far as the question regarding addition of Rs.3,70,78,125/- as gross profit on sales of Rs.37.08 Crores made by the Assessing Officer despite the fact that the said sales had admittedly been recorded in the regular books during Financial Year 1997-98 is concerned, we are of the view that the assessee cannot be punished since sale price is accepted by

the revenue. Therefore, even if 6 % gross profit is taken into account, the corresponding cost price is required to be deducted and tax cannot be levied on the same price. We have to reduce the selling price accordingly as a result of which profit comes to 5.66% Therefore, considering 5.66 % of Rs.3,70,78,125/- which comes to Rs.20,98,62 1.88 we think it fit to direct the revenue to add Rs.20,98,621.88 as gross profit and make necessary deductions accordingly. Accordingly, the said question is answered partially in favour of the assessee and partially in favour of the revenue."

9. In these circumstances, no question of law, therefore, arises. All Income Tax Appeals are dismissed, accordingly. No order at costs."

It was, thus, observed by the Hon'ble High Court that the addition in respect of purchases which were found to be bogus in the case of the assessee before them, who was a trader, was to be worked out by bringing the G.P. rate of such bogus purchases at the same rate as that of other genuine purchases. On the basis of the aforesaid observations of the Hon'ble High Court, I am of the considered view, that on the same lines the profit made by the assessee in the present case, i.e by procuring the goods at a discounted value from the open/grey market, can safely be determined by bringing the G.P rate of such bogus purchases at the same rate as that of the other genuine purchases.

15. On the basis of my aforesaid observations, I restore the matter to the file of the A.O with a direction to restrict the addition in the hands of the assessee by following the methodology expounded by the Hon'ble High Court of Bombay in the case of Pr. Commissioner of Income Tax-17 Vs. M/s. Mohhomad Haji Adam & Company (supra) and considering the chart filed by the assessee at Page 158 of APB (culled out in the preceding paragraph of this order) as per which, addition ought to have been confined to an amount of Rs.1,62,307/- (supra). It may, however, be

clarified that in the course of set-aside proceedings, the A.O shall verify the correctness of the details furnished by the assessee in the aforesaid chart (Page 158 of APB).

16. At the same time, as the assessee had declared under IDS, 2016 an amount of Rs.5,53,200/- which comprises of, viz. (i) peak bogus purchases claimed by the assessee to have been made from Shri Laxmi Agrotech : Rs.2,80,000/-, Page 150 & 158 of APB; and (ii) towards gross profit of his overall trading transactions during the year: Rs.2,73,200/-, therefore, the same would have a strong bearing while quantifying the addition that would be called for in the hands of the assessee in terms of my aforesaid observations. In order to telescope the aforesaid amount of Rs.5,53,200/- that was declared by the assessee under IDS, 2016, the declaration of the amount of peak purchases of Rs.2,80,000/- (supra) made by the assessee from Shri Laxmi Agrotceh (supra) would be excluded by the A.O while reworking out the addition in the hands of the assessee. Apart from that, as the assessee had already declared a gross profit of Rs.2,73,200/- for the year under consideration i.e. A.Y.2012-13 in his declaration under IDS, 2016, therefore, the addition, if any, that would be worked out by the A.O as regards the profit which the assessee would have made by procuring the goods in question at a discounted value from the open/grey market, as against the value booked in his books of accounts, i.e by restricting the addition to the extent of the difference between the gross profit of genuine purchases transactions and gross profit of bogus purchases transactions [excluding purchase of Rs.2,80,000/- (supra)] would be reduced on a *pro-rata* basis, i.e to the extent such

gross profit is attributable to bogus/unverified purchase transactions vis-à-vis total purchases made during the year.

17. Accordingly, on the basis of my aforesaid observations the matter is restored to the file of the A.O. Before parting, I may herein clarify that the A.O shall in the course of the set-aside assessment proceedings remain at a liberty to verify the authenticity/correctness of the details furnished by the assessee in his chart at Page 158 of APB. Thus, the **Grounds of appeal No.(s) 1 & 2** raised by the assessee are allowed for statistical purposes in terms of my aforesaid observations.

18. **Grounds of appeal No.(s) 3 & 4** being general in nature are dismissed as not pressed.

19. In the result, appeal of the assessee is allowed for statistical purposes in terms of my aforesaid observations.

Order pronounced in open court on 25<sup>th</sup> day of May, 2023

Sd/-

**(रवीश सूद / RAVISH SOOD)**

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 25<sup>th</sup> May, 2023.

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-1, Raipur (C.G.)
4. The Pr. CIT-1, Raipur (C.G.)

5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,  
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव /Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur