

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 Nos. 107 & 108/RPR/2023

निर्धारण वर्ष / Assessment Years : 2018-19 & 2019-2020

Santosh Kumar Nishad
Mandhar, Mohadi,
Tehsil : Dharsiwa,
Raipur-493 111 (C.G.)
PAN : AGFPN5475R

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer-1(1),
Raipur (C.G.).

.....प्रत्यर्थी / Respondent

Assessee by : Shri Ravi Agrawal, CA
Revenue by : Shri Piyush Tripathi, Sr. DR

सुनवाई की तारीख / Date of Hearing : 25.05.2023

घोषणा की तारीख / Date of Pronouncement : 29.05.2023

आदेश / ORDER**PER RAVISH SOOD, JM**

The captioned appeals filed by the assessee are directed against the respective orders passed by the Commissioner of Income-Tax (Appeals), National Faceless Appeal Center (NFAC), Delhi, dated 17.02.2023, which in turn arises from the intimations issued by the Centralized Processing Center (CPC)/A.O. under Sec. 143(1) of the Income-tax Act, 1961 (in short 'the Act') dated 03.03.2021 for the assessment years 2018-19 & 2019-20. As a common issue is involved in the aforementioned appeals, therefore, the same are being taken up and disposed off by way of a consolidated order.

2. I shall first take up the appeal marked as ITA No.107/RPR/2023 for assessment year 2018-19, wherein the assessee has assailed the impugned order on the following grounds of appeal before me :

"1. That, on the facts and in the circumstance of the case, the learned CIT (A), NFAC, New Delhi, erred in dismissing the appeal.

1.1. That Ld.CIT(A) was not justified in rejecting the rectification application u/s 154 which was filed against upholding the adjustment made by the CPC, Bengaluru while processing the return u/s 143(1), based on certain inputs from tax audit report of the assessee in respect of the disallowance of Rs.4,36,101.00 on account of delay in making the payment towards the employee's contribution for Provident fund/ESI.

1.2. That Ld. CIT(A) did not appreciate the fact that the impugned amount of Rs.4,36,101.00 were duly paid before the due date of section 139(1).

2. That other ground shall be pressed at the time of hearing.”

3. Succinctly stated, the assessee who is a proprietor of a concern engaged in business as that of a contractor had e-filed his return of income for A.Y.2018-19 on 30.09.2018, declaring an income of Rs.9,78,540/-. Return of income filed by the assessee was processed as such u/s.143(1) of the Act on 26.04.2019, wherein after disallowing u/s.36(1)(va) of the Act his claim for deduction of the delayed deposit of employee's share of contributions towards ESI/PF of Rs.4,36,101/-, his income was determined at Rs.14,14,640/-.

4. Aggrieved the assessee filed an application u/s.154 of the Act with the A.O/CPC, Bengaluru seeking rectification of the disallowance u/s.36(1)(va) of the Act of his claim for deduction of the delayed deposit of employee's share of contributions towards ESI/PF. However, the aforesaid application filed by the assessee seeking rectification was rejected by the CPC vide its order passed u/s.154 of the Act dated 03.03.2021.

5. The assessee being aggrieved with the order passed by the A.O/CPC, Bengaluru u/s.154 of the Act carried the matter in appeal before the

CIT(Appeals) but without success. The CIT(Appeals) while affirming the view taken by the A.O/CPC, Bengaluru, had observed as under:

“5. Observation and Decision :-

5.1 Decision on Ground No. 1 & 3 :- Ground No.1 and Ground No.1 are taken and decided together as they are related to the addition/disallowance of PF & ESI amounting to Rs.4,36,101/- u/s.36(1)(va) of the income Tax Act, 1961.

The Ground of Appeal, the Statement of Fact, the impugned order under appeal, the submissions filed by the appellant from time to time and the material available on record were examined. The fact of the case is that the appellant is an Individual engaged in the contract business and filed his Return of Income on 31-10-2018 disclosing an Total Income after deduction of Rs. 9,78,540/-. The return was processed u/s 143(1)(a) of the Act by making an addition/adjustment of Rs 4,36,101/-u/s 36(1)(va) of the Act being the employees' contribution to ESI and PF paid beyond the due date of deposit prescribed under the PF Act and the ESI Act but within the due date of filing of Return of Income. The appellant being aggrieved with the above additions/adjustment in the processing u/s 143(1) of the Act filed a rectification petition u/s 154 of the Act before the CPC on 17.02.2021 which was rejected by the CPC vide order u/s 154 of the Act dated 03/03/2021 vide DIN No. CPC/1819/U3/2014076065. The appellant has, therefore, filed the appeal against this order u/s 154 of the Act Dated. 03/03/2021.

5.2. It is a fact that Column No. 20(b) of the Tax Audit Report clearly reveals the "Details of the contribution received from employees for various funds as referred to in section 36(1)(va)" and the dates of payment/deposits made into the PF and ESI accounts of the employees. The columns in the table show the 'Due date of payment' and 'The actual date of payment to the concerned authorities' for the contribution made by the employees towards PF and ESI and the apparent contravention/violation/delay in making payment of the employees' contribution to the concerned authorities within the due date prescribed in the respective Act of Provident Fund and ESI. Obviously, the Auditor has given an adverse finding/comment in the Tax Audit Report pointing out delay/violation in making payment of employees' contribution of PF and ESI deposit as per PF Act and ESI Act. The employees contribution of PF and ESI being an expenditure item claimed in the Profit & Loss A/c, deposit of the same to the account of PF and ESI of the employees beyond the prescribed due date as per the respective Acts clearly attracted provisions of section 36(1) (va)

read with section 2(24)(x) of the Income Tax Act, 1961 which the AO, CPC was duty bound not to ignore but to make addition/adjustment u/s 143(1)(a)(iv) of the Income Tax Act, 1961. The AO, CPC is, therefore, found justified in making the addition/adjustment of employees' contribution of PF and ESI amounting to Rs. 4,36,101/- u/s 36(1)(va) read with section 2(24)(x) of the Act in the intimation u/s 143(1) of the Act and subsequently retaining the same in the order u/s 154 of the Act Dated 03-03-2021.

For the sake of convenience, section 36(1) (va) and section 2 (24)(x) of the Income Tax Act, 1961 is reproduced as under,

'Other Deductions.

36(1)

(va) any sum received by the assessee from any of his employees to which the provisions of sub-clause (x) of clause (24) of section 2 apply, if such sum is credited by the assessee to the employee's account in the relevant fund or funds on or before the due date.

[Explanation 1].—For the purposes of this clause, "due date" means the date by which the assessee is required as an employer to credit an employee's contribution to the employee's account in the relevant fund under any Act, rule, order or notification issued thereunder or under any standing order, award, contract of service or otherwise.]

[Explanation 2.—For the removal of doubts, it is hereby clarified that the provisions of section 43B shall not apply and shall be deemed never to have been applied for the purposes of determining the "due date" under this clause;]

" 2. In this Act, unless the context otherwise requires,-

.....

(24) "income" includes—

(x) any sum received by the assessee from his employees as contributions to any provident fund or superannuation fund or any fund set up under the provisions of the Employees' State Insurance Act, 1948 (34 of 1948), or any other fund for the welfare of such employees;]

The joint reading of section 36(1)(va) and section 2(24)(x) of the Income Tax Act, 1961 leaves no doubt in the mind of the AO that the employees' contribution of PF, ESI, being an item of expenditure claimed by the appellant in the Profit & Loss A/c, has to be deposited in the respective accounts within the due date prescribed in the respective Acts and in cases of failure/violation to do so, the said contribution of employees will be

treated as income of the assessee u/s 2(24)(x) of the Income Tax Act, 1961. The details available in the Tax Audit Report is sufficient to show that the employees' contribution of PF & ESI was not paid within the due date prescribed under the respective Act of PF and ESI and no further material/enquiry was required to come to the conclusion either during the processing u/s 143(1) of the Act and/or u/s 143(3) of the Act that the appellant is a defaulter/violator in making payment of employees' contribution of PF/ESI within the due date prescribed under the PF and ESI Acts and, therefore, the provision of section 36(1)(v) r.w. s. 2(24)(x) of the Act was automatically attracted. The AO CPC has, in my humble view, acted in accordance with provisions of section 143(1)(a)(iv) of the Act and the adjustment made by the AO CPC in the order u/s 143(1)(a) of the Act and the subsequent retaining the same in the order u/s 154 of the Act Dated 03-03-2021 is found justified and as per the Act.

5.3. The appellant has relied on various judicial decisions, appeal order in his favour in the submissions filed on 23. 01.2023. These judicial decisions of the Hon'ble Supreme Court/ the Hon'ble High Courts /the Hon'ble ITATs and the Ld. CIT (A) relied upon by the appellant were pronounced before the decision of the Hon'ble Supreme Court in the case of Checkmate Services (P.) Ltd Vs Commissioner of Incometax-1[2022] 143 taxmann.com 178 (SC) Dated. 22-10-2022. The Hon'ble Supreme Court has now settled the issue of disallowance of employees' contribution of Provident Fund and ESI u/s 36(1)(va) read with 2(24)(x) of the Income Tax Act, 1961 in favour of the Revenue and, therefore, the judicial decisions cited and relied upon by the appellant in his submissions do not help it now. The Hon'ble Supreme Court has ruled that the employee's contribution of Provident Fund and ESI has to be paid within the due date prescribed under the relevant Act of Provident Fund/ESI and not within the due date of filing of Income tax Return failing which section 36(1) (va) r.w. Section 2(24)(x) will be attracted. Section 36(1)(va) of the Act has been amended by the Finance Act, 2021 w.e.f. 1-4-2021 and Explanation- 1 & Explanation- 2 has been inserted. Hence, there remains no debate regarding the due date of payment of employees' contribution of PF and ESI. The Hon'ble Supreme Court has also ruled that section 43B of the Act will not apply even for Assessment Years prior to 2021-22 and therefore, any payment of employees' contribution to the account of PF and ESI after the due date under PF Act and ESI Act but before the due date of filing of Return of Income is bound to be disallowed. The extract of the decision as per citation is reproduced as under for ready reference and convenience,

[2022] 143 taxmann.com 178 (SC)[12-10-2022]

INCOME TAX: For assessment years prior to 2021-22, non obstante clause under section 43B could not apply in case of amounts which were held in

trust as was case of employee's contribution which were deducted from their income and was held in trust by assessee-employer as per section 2(24)(x), thus, said clause would not absolve assessee-employer from its liability to deposit employee's contribution on or before due date as a condition for deduction

[2022] 143 taxmann.com 178 (SC)

SUPREME COURT OF INDIA

Checkmate Services (P.) Ltd.

v.

Commissioner of Income-tax-1*

UDAY UMESH LALIT, CJI

S. RAVINDRA BHAT AND SUDHANSHU DHULIA, JJ.

CIVIL APPEAL NOS. 2830 TO 2833 OF 2016 AND 159 OF 2019

OCTOBER 12, 2022

Section 36(1)(va), read with sections 2(24)(x) and 43B, of the Income-tax Act, 1961 - Employee's contributions (PF/ESI) - Whether there is a marked difference between nature and character of assessee-employer's contribution and amounts retained by assessee from out of employee's income by way of deduction wherein one is liability to be paid by employer and second is deemed income as per section 2(24)(x) which is held in trust by assessee-employer, thus, said marked difference was to be borne while interpreting obligation of assessee-employer under section 43B - Held, yes - Whether non obstante clause under section 43B could not apply in case of amounts which were held in trust as was case of employee's contribution which were deducted from their income and was not part assessee-employer's income, thus, said clause would not absolve assessee-employer from its liability to deposit employee's contribution on or before due date as a condition for deduction -Held, yes [Paras 53 and 54] [In favour of revenue]

Words and Phrases: Words 'contribution' and 'due date' as arising in sections 2(c) and 43B of Income-tax Act, 1961

Circulars and Notifications: Circular No. 495, dated 22-9-1987

Thus, the issue of due date of deposit of employees' contribution of PF and ESI and its allowability u/s 43B of the Act and contrary decisions of various courts and Tribunal for and against the assessee/Revenue has come to an end by the amendment in the Finance Act, 2021 w.e.f 01.04.2021 and by the decision of Hon'ble Supreme Court in the case of Checkmate Services P. Ltd (supra). The decision of the Hon'ble Supreme Court (supra) is clearly applicable for the Assessment Years prior to Assessment Year 2021-22.

5.4. The Hon'ble ITAT, Bangalore in the case of Suresh Electricals vs. Deputy Commissioner of Income-tax [2023] 146 taxmann.com 102 (Bangalore - Trib.) and in the case of Chase Security vs. Income-tax Officer [2022] 145 taxmann.com 150 (Bangalore - Trib.) , Hon'ble ITAT, Pune in the case of Cemtile Industries vs. Income-tax Officer [2022] 145 taxmann.com 209 (Pune — Trib) and the Hon'ble ITAT, Kolkata in the case of Premier Irrigation Adritec (P) Ltd Vs ACIT, Circle 11(1) (2023) 146 taxmann.com 389 (Kolkata- Trib.) Date of order 20-1-2023 have confirmed the disallowance of employees' contribution of PF and ESI u/s 36(1)(v) read with Section 2(24)(x) of the Act due to the payment of the same beyond the due date prescribed under the PF Act and the ESI Act relying on the decision of the Hon'ble Supreme Court in the case of Checkmate Services (P) Ltd. (supra) . The decision of the Hon'ble Pune ITAT (supra) is directly on the adjustment made u/s 143(1)(a) of the Act. Further, the Hon'ble Supreme Court dismissed the SLP filed by the assessee in the case of Harrisons Malayalam Ltd. vs. Commissioner of Income-tax [2022] 145 taxmann.com 608 (SC) on the issue of disallowance of employees' contribution of PF and ESI following its own order in the case of Checkmate Services (P) Ltd. (supra). There is no contrary decision of the jurisdictional ITAT/High Court in my knowledge post the decision of the Hon'ble Supreme Court in the case of Checkmate Services (P) Ltd. (supra) neither the appellant has brought any decision of the jurisdiction ITAT/HC. Therefore, in view of the amendment in Section 36(1)(va) of the Act by the Finance Act, 2021 w.e.f 01.04.2021, the decision of the Hon'ble Supreme Court in the case of Checkmate Services (P) Ltd. (supra), the decisions of the Hon'ble ITATs (supra) and the discussion described in the foregone paras, the Ground Nos. 1 & 2 of the appellant are rejected.”

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

7. 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.

8. As observed by me hereinabove, the A.O/CPC, Bengaluru while processing the assessee's return of income u/s.143(1) of the Act, had u/s.36(1)(va) of the Act disallowed his claim for deduction of the delayed deposit of the employee's share of contributions towards ESI/PF. Ostensibly, the assessee had not agitated the intimation issued by the A.O/CPC, Bengaluru u/s.143(1) of the Act wherein, his claim for deduction of delayed deposit of the employees share of contributions towards ESI/PF was declined, but had preferred an application seeking rectification u/s.154 of the Act of the aforesaid adjustment that was made vide the said intimation. Before advertng to the maintainability of the view taken by the CIT(Appeals) who had upheld the order passed by the A.O/CPC, Bengaluru u/s.154 of the Act, I deem it fit to look into the scope and gamut of the provisions of Section 154 of the Act and as such, the maintainability of the application filed by the assessee seeking rectification of the impugned mistake by taking recourse to the said statutory provision. Section 154 of the Act reads as under:

“154. (1) With a view to rectifying any mistake apparent from the record an income- tax authority referred to in section 116 may,—

- (a) amend any order passed by it under the provisions of this Act ;
- (b) amend any intimation or deemed intimation under sub-section (1) of section 143;
- (c) amend any intimation under sub-section (1) of section 200A;
- (d) amend any intimation under sub-section (1) of section 206CB.

(1A) Where any matter has been considered and decided in any proceeding by way of appeal or revision relating to an order referred to in sub-section (1), the authority passing such order may, notwithstanding anything contained in any law for the time being in force, amend the order under that sub-section in relation to any matter other than the matter which has been so considered and decided.

(2) Subject to the other provisions of this section, the authority concerned—

(a) may make an amendment under sub-section (1) of its own motion, and

(b) shall make such amendment for rectifying any such mistake which has been brought to its notice by the assessee or by the deductor or by the collector, and where the authority concerned is the Commissioner (Appeals), by the Assessing Officer also.

(3) An amendment, which has the effect of enhancing an assessment or reducing a refund or otherwise increasing the liability of the assessee or the deductor or the collector, shall not be made under this section unless the authority concerned has given notice to the assessee or the deductor or the collector of its intention so to do and has allowed the assessee or the deductor or the collector a reasonable opportunity of being heard.

(4) Where an amendment is made under this section, an order shall be passed in writing by the income-tax authority concerned.

(5) Where any such amendment has the effect of reducing the assessment or otherwise reducing the liability of the assessee or the deductor or the collector, the Assessing Officer shall make any refund which may be due to such assessee or the deductor or the collector.

(6) Where any such amendment has the effect of enhancing the assessment or reducing a refund already made or otherwise increasing the liability of the assessee or the deductor or the collector, the Assessing Officer shall serve on the assessee or the deductor or the collector, as the case may be a notice of demand in the prescribed form specifying the sum payable, and such notice of demand shall be deemed to be issued under section 156 and the provisions of this Act shall apply accordingly.

(7) Save as otherwise provided in section 155 or sub-section (4) of section 186 no amendment under this section shall be made after the expiry of four years from the end of the financial year in which the order sought to be amended was passed.

(8) Without prejudice to the provisions of sub-section (7), where an application for amendment under this section is made by the assessee or by the deductor or by the collector on or after the 1st day of June, 2001 to an income-tax authority referred to in sub-section (1), the authority shall pass an order, within a period of six months from the end of the month in which the application is received by it,—

(a) making the amendment; or

(b) refusing to allow the claim.”

On a careful perusal of the aforesaid statutory provision r.w. settled position of law as had been expounded in various judicial pronouncements, I find that it is only in a case where an order passed by the A.O is found to be suffering from a mistake which is glaring, patent, apparent and obvious from record that a recourse can be sought for rectification of the said mistake u/s.154 of the Act. My aforesaid view is supported by the landmark judgment of the Hon'ble Supreme Court in the case of T.S. Balaram ITO vs. Volkart Bros (1971) 82 ITR 50 (SC), wherein the Hon'ble Apex Court after deliberating at length on the scope and gamut of Section 154 of the Act had observed as under:

“From what has been said above, it is clear that the question whether S.17(1) of the Indian Income-tax Act, 1922 was applicable to the case of the first respondent is not free from doubt. Therefore the Income-tax Officer was not justified in thinking that on that question there can be no two opinions. It was not open to the Income-tax Officer to go into the true scope of the relevant provisions of the Act in a proceeding under S.154 of the Income-tax Act, 1961. A mistake apparent on the record must be an obvious and patent mistake and not something which can be established by a long drawn process of reasoning on points on which there may conceivably be two opinions. As seen earlier, the High Court of Bombay opined that the original assessments were in accordance with law though in our opinion the High Court was not justified in going into that question. In Satyanarayan Laxminarayan Hegde and ors. v. Millikarjun Bhavanappa Tirumale(1) this Court while Spelling out the scope of the power of a High Court under Art. 226 of the Constitution ruled that an error which has to be established by a long drawn process of reasoning on points where there may conceivably be two opinions cannot be said to be an error apparent on the face of the record. A decision on a debatable point of law is not a mistake apparent from the record-see Sidhamappa v.. Commissioner- of Income-tax, Bombay(2). The power of the officers mentioned in S. 154 of the Income-tax Act, 1961 to correct "any mistake apparent from the record" is undoubtedly not more than that of the High Court to entertain a writ petition on the basis of an "error apparent on the face of the record". In this case it is not necessary for us to spell out the distinction between the expressions 66

error apparent on the face of the record" and "mistake apparent from the record". But suffice it to say that the Income tax Officer was wholly wrong in holding that there was a mistake apparent from the record of the assessments of the first respondent.”

Considering the limited scope of Section 154 of the Act, I am of the considered view that as the issue involved in the present appeal, i.e. disallowance u/s.36(1)(va) of the Act of the assessee's claim for deduction of the delayed deposits of the employees share of contribution towards ESI/PF was not free from doubts and debate, therefore, the same could not have been brought within the realm of rectification u/s.154 of the Act. My aforesaid conviction is all the more fortified by the fact that the assessee has assailed the order passed by the A.O u/s.154 of the Act, inter alia, on the ground that as prior to the judgment of the Hon'ble Apex Court in the case of Checkmate Services (P) Ltd. Vs. Commissioner of Income Tax-1, (2022) 143 taxmann.com 178 (SC), there were two school of thoughts on the issue in hand, i.e. as to whether or not the delayed deposit of the employees share of contribution towards ESI/PF was allowable as deduction u/s.43B of the Act, therefore, for the said reason no disallowance of the same could have been made u/s.143(1) of the Act. The aforesaid contention of the Ld. AR takes the case of the assessee beyond the scope and ken of Section 154 of the Act. I, say so, for the reason that now when the issue in hand, i.e. allowability of the assessee's claim for deduction of the delayed deposit of employee's share of contributions towards ESI/PF, as claimed by the Ld. AR

being a debatable issue could not have been summarily disallowed by the A.O vide his intimation issued u/s.143(1) of the Act, then carrying the said contention of the Ld. AR further, it can safely be concluded that the said issue admittedly being debatable in nature could not have been subjected to rectification u/s.154 of the Act. Accordingly, on the basis of my aforesaid deliberations, I am of the considered view that the application filed by the assessee before the A.O./CPC for rectification u/s.154 of the Act was in itself not maintainable.

9. As I have held the application filed by the assessee seeking rectification of the aforesaid debatable issue, i.e. as it was prior to the judgment of the Hon'ble Apex Court in the case of Checkmate Services Pvt. Ltd. (supra) as not maintainable, therefore, I refrain from dealing with other contentions advanced by the assessee on the merits of the case.

10. Considering the fact that the CIT(Appeals) had failed to deal with the aforesaid material aspect, i.e. maintainability of the application filed by the assessee u/s.154 of the Act, and had adverted to the merits of the contentions advanced by the assessee before him, therefore, in terms, of my aforesaid observations, I modify the order of the CIT(Appeals) and uphold the view taken by him wherein he had approved the order passed by the A.O declining the assessee's request for rectification u/s.154 of the Act.

Thus, the **Grounds of appeal Nos. 1, 1.1 & 1.2** raised by the assessee are dismissed in terms of my aforesaid observations.

11. **Ground of appeal No.2** being general in nature is dismissed as not pressed.

12. Resultantly, the appeal filed by the assessee in ITA No.107/RPR/2023 for A.Y.2018-19 is dismissed in terms of my aforesaid observations.

ITA No.108/RPR/2023
A.Y.2019-20

13. As the facts and issues involved in the captioned appeal remains the same as were there before me in ITA No.107/RPR/2023 for assessment year 2018-19, therefore, my order therein passed while disposing off the said appeal shall apply mutatis-mutandis for disposing off the captioned appeal i.e., ITA No. 108/RPR/2023 for assessment year 2019-20. In this case also, I modify the order of the CIT(Appeals) and uphold his order wherein he had approved the order passed by the A.O declining the assessee's request for rectification u/s.154 of the Act.

14. Resultantly, the appeal filed by the assessee in ITA No.108/RPR/2023 for A.Y.2019-20 is dismissed in terms of my aforesaid observations.

15. In the combined result, both the appeals of the assessee are dismissed in terms of my aforesaid observations.

Order pronounced in open court on 29th day of May, 2023.

Sd/-

(रवीश सूद / RAVISH SOOD)

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 29th 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