

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI “E” BENCH,
MUMBAI**

**BEFORE AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No. 657/Mum/2019
(Assessment Year: 2014-15)**

M/s Star India Pvt. Ltd. (Successor of Star Sports India Pvt. Ltd.) Star House, Urmi Estate 95, Ganpantrao Kadam Marg Lower Parel (W) Mumbai 400013	Vs.	A C I T -16(1) Room No. 439, Aayakar Bhavan M.K. Road, Mumbai 400020
PAN – AAACN1335Q		
Appellant		Respondent

**CO No. 114/Mum/2021
(Assessment Year: 2014-15)**

A C I T -16(1)
Room No. 439, Aayakar Bhavan
M.K. Road, Mumbai 400020

Vs.

M/s Star India Pvt. Ltd.
(Successor of Star Sports India
Pvt. Ltd.)
Star House, Urmi Estate
95, Ganpantrao Kadam Marg
Lower Parel (W) Mumbai 400013

Cross Objector

Appellant in Appeal

Assessee by: Shri Porus Kaka, SR Advocate
Revenue by: Shri Biswanath Das –CIT-DR

Date of Hearing: 27.03.2023

Date of Pronouncement: 20.06.2023

ORDER

Per: Prashant Maharishi, A. M.

01. Assessee has filed appeal for Assessment Year (AY) 2014-15 against the assessment order passed by the ACIT-16(1), Mumbai

(learned AO) dated 22.11.2018 passed under section 143(3) r.w.s. 144C(13) of the Income Tax Act, 1961 (The Act) pursuant to the directions of the learned Dispute Resolution Panel (DRP)-2, Mumbai [the ld DRP] dated 28.09.2018.

02. Assessee is aggrieved with Assessment order based on the direction of the ld DRP pursuant to which Return of income filed by the assessee in the name of non existent company was held to be non est and consequent revised return filed was also treated as Non est. Refund claimed by the assessee in ROI of Rs 43,90,32,670/- was denied and assessee was advised to approach CBDT u/s 119 (2) of The Act.
03. The learned AO is aggrieved with the directions of the LD DRP holding the draft Assessment order passed as void ab initio and so is in Appeal by cross Objection.
04. Brief facts of the case shows that the assessee is an Indian company, wholly owned subsidiary of a foreign entity and is engaged in the business of distribution of sports channel. By the order of the Honourable Bombay high court, scheme of amalgamation of assessee i.e. Star Sports India Pvt Ltd with Star India Private Limited was approved as per order dated 22/8/2014 having appointed date as 4/11/2013 and effective date as 21, November 2013. Thus with effect from 21/11/2014, assessee company namely Star Sports India Pvt Ltd was not existing on account of merger with Star India Private Limited. Star Sports India Pvt Limited is Amalgamating company and Star India Private Limited is amalgamated company. Thus, simply after 21/11/2014, Star Sports India Private Limited is not at all in existence for all purposes.

05. Assessee [Star Sports India Private Limited] filed its return of income [ROI] on 30.11.2014 [After the date of amalgamation i.e. 21/11/2014] declaring loss of Rs.15,20,41,814/- in the name of Star sports India Private Limited signed by one Mr Sanjay Gupta in the capacity of the Director of Star Sports India Private Limited. It was revised on 30.03.2016 at a loss of Rs.1,80,83,248/- in the name of Star Sports India Private Limited i.e. same entity, which is not existing since 21/11/2104. Original ROI has refund claim of Rs 43,90,32,670/- and same was also in revised ROI. ROI was picked up for scrutiny by issue of notice under section 143(2) of the Act dated 28.08.2015.
06. Assessee has entered into several international transactions and therefore reference was made under section 92CA of the Act on 31.08.2016 to the Transfer Pricing Officer (TPO) in the name of Star Sports India Pvt Limited under section 92CA(3) of the Act on 31.10.2017 [After the date of amalgamation i.e. 21/11/2014] wherein the total adjustment to the international transaction was made at Rs.93,28,24,621/-. During T P Assessment, assessee stated umpteen times about the fact of amalgamation by submitting all the details. Accordingly the draft assessment order was passed on 26/12/2017 by the AO at a total income of Rs.78,07,892,780/- in the name of Star Sports India Pvt Limited, despite complete information before him also.
07. Star India Pvt Limited as a successor of Star Sports India Pvt Limited filed objections before the DRP-2, Mumbai who issued directions on 28.09.2018 in the name of Star India Pvt Limited wherein the learned DRP held that the draft assessment order passed in the name of Star sports India Private Limited has to be considered as void ab initio. The reasons for such directions were

that the draft assessment order is passed in the name of Star Sports India Pvt Limited , a non existing company, instead of in the name of Star India Private Limited.

08. The learned dispute resolution panel noted in its direction dated 28/9/2018 passed in the name of Star India Private Limited [Amalgamated company] that:-

- i On 30th November, 2014 the assessee filed its original return of income in the name of Star Sports India Pvt. Ltd. for AY 2014-15 using the permanent account number of AAACE2334C which belonged to the non existing entity Star sports India private limited. The return was signed by one Mr Sanjay Gupta in the capacity of director of Star Sports India Private Limited, non-existent entity. This return of income was made as part of direction of the learned dispute resolution panel as annexure A.
- ii Subsequently a revised return was filed in the name of Star sports India private limited [nonexistent entity] on 30/3/2016 which was signed by Mr Rishi Gaind who was a director in Star India private limited, amalgamated company. Thus Revised ROI is in the name of a nonexistent entity stating PAN of a nonexistent entity but signed by the director of the amalgamating company.
- iii Thus both the returns, original as well as the subsequent revised return was filed in the name of Star sports India private limited, using PAN of Star Sports India Private Limited , which is merged with Star India private limited on a date prior to the date of filing of the returns of income and since Star sports India private limited has ceased to exist after the amalgamation i.e. with effect from

21/11/2014 , and as such no return of income could have been filed in the name of such a non existing person, the assessee was asked why these returns of income filed in the name of a non existing entity should not be treated as non-est and all consequences following accordingly.

- iv Assessee explained that the tax returns were filed in the name of Star sports India private limited as it could not have filed the tax return in the name of Star India private limited because the income tax department filing portal would not have allowed Star India private limited to file two original tax returns i.e. One for Star sports India private limited and second for Star India private limited under one permanent account number and one name. It was further submitted that for the period 1 April 2013 – 3 November 2013 one return was filed in the name and permanent account number of Star sports India private limited. Therefore the tax returns were filed in the name and permanent account number of Star sports India private limited owing to practical challenges and difficulties and to duly comply with the provisions of the income tax act 1961 in true letter and spirit. Further assessee submitted that it has informed respective authorities about the fact of amalgamation in time. It was further stated that the above tax return should not be treated as Non est as the refund claimed in revised tax return needs to be granted to it. The assessee took shelter under article 265 of the Constitution of India stating that no tax is to be levied/collected except by authority of law and further reliance on circular number 14 dated 11 April 1955 was placed.

- v The learned DRP held that the issue cannot be decided on the basis of any practical difficulties in filing of return of income but within the four corners of the law. According to them the company is a juristic personality which not only comes into existence by operation of law but its cessation also takes place by operation of law. It further held that the original return was filed after the amalgamation in the name of amalgamating company i.e. Star sports India private limited and was also signed by the director of that company prior to amalgamation. Thus despite the fact of amalgamation, the return of income was filed in the name of amalgamating company and duly verified by the director of amalgamating company. Therefore the filing of income tax return and verification by the person who was director prior to the amalgamation was not proper and invalid and therefore the return of income filed by the company which did not exist on the date of filing of the return has to be treated as non est. Accordingly the return of income filed on 30/11/2014 was treated as Non est. The LD DRP further noted that the subsequent revised return was also filed in the name of Star sports India private limited, a non-existent company but was signed by the director of Star India private limited i.e. amalgamated company filed in the name of a non existing person has also to be treated as non-est. The learned DRP was also of the view that revised return can be filed only when there is a valid original return. As the original return itself has held to be not valid, the revised return also is not valid. The learned DRP further noted that despite amalgamation on 21/11/2014 the

audit report was prepared in the name of amalgamating company and was also signed by the director of amalgamating company using the seal of amalgamating company. This was attached as annexure C to the direction. The DRP was of the opinion that even audit could not have been made on a non existing person as no action could be taken by anybody on behalf of a non existing person. Therefore signing the audit report in the name of a non-existent company as a consequence of merger was also invalid. It relied on several judicial precedents. Accordingly the return and the revised return filed by the assessee were considered as non-est.

- vi The Id DRP on the draft order clearly held that as the draft order and T P order is passed on a nonexistent entity, is bad in law, null and void ab intio.
- vii As the assessee was also seeking for claim of the refund of ₹ 439,032,670/–, the learned dispute resolution panel was also of the view that the claim under the income tax Act has to be made as per the provisions of the law and for claiming the refund the assessee can file a return under section 139 (1) or 139 (4) or 139 (5). In the present case the return filed by the assessee were treated as Non est therefore no action can be taken on these returns. It was further held that neither the panel nor the Id AO has any power to accede to the request of the assessee and the assessee may approach the appropriate authority for such relief. The learned DRP also suggested that the remedy is provided under section 119 (2) (B) to approach the central board of direct taxes for claim of such refund.

09. Accordingly, the learned assessing officer passed final assessment order in the name of Star India private limited under section 143 (3) read with section 144C (13) of the act on 22/11/2018 determining the income of the assessee by considering the income from business and profession as per statement of loss of ₹ 221,334,792 and income from other sources of ₹ 69,292,952 consequently determining total income at the loss of ₹ 152,041,840. In the assessment order passed, the learned assessing officer noted that assessee is not eligible for issue of refund of ₹ 439,032,670 as claimed in the income tax return filed for assessment year 2014-15 as it has been treated as non- est.
10. Therefore, both the parties are in appeal before us.
11. The learned authorised representative submitted that
- i On 17th December, 2014 the assessee intimated to the ACIT, Large Tax Payer Unit, New Delhi along with copy of letter to the Commissioner of Income Tax, LTU, New Delhi stating that Star Sports India P. Ltd. has merged with Star India Pvt. Ltd. as per scheme of amalgamation approved by the Hon'ble High Court as per order dated 22nd August, 2014. The appointed date is 4th November, 2013 on which date the assessee shall stand amalgamated with Star India Pvt. Ltd. Therefore as on 21st November, 2014 being effective date of amalgamation Star sports India private limited has merged with Star India Pvt. Ltd.
 - ii On 28th August, 2015 a notice under section 143(2) of the Act was issued by the ACIT, Circle-1, LTU, New Delhi in the name of Star Sports India Pvt. Ltd. On September 10, 2015 the assessee responded to the above notice stating in the subject heading that Star Sports India Pvt. Ltd. has now

merged with Star India Pvt. Ltd. This letter was signed by Star India Pvt. Ltd.

- iii Subsequently the TPO, who received the reference communicated with the assessee by issuing a notice under section 92CA(2) of the Act on 27.11.2015 to the Principal Officer of Star Sports India Pvt. Ltd. On 21st December, 2015 Star India Pvt. Ltd. communicated with the TPO stating in the subject heading itself that Star Sports India Pvt. Ltd. has been amalgamated with Star India Pvt. Ltd. The assessee also gave the PAN of Star India Pvt. Ltd. Once again the TPO on 08.09.2016 issued notice under section 92D(3) of the Act to Star Sports India Pvt. Ltd. and further on 08.09.2016 itself under section 92CA(2) of the Act. Star India Pvt. Ltd. responded to this notice on October 12, 2016 categorically stating at page 1 that according to the scheme of amalgamation the Star sports India private limited has been amalgamated w.e.f. 4th November, 2013 with Star India Pvt. Ltd. Consequent to that once again notice under section 92CA(2) of the Act was issued by the TPO on 27.02.2017 in the name of Star Sports India Pvt. Ltd. In all the proceedings before the TOP despite pointing out the fact of amalgamation notices were issued in the name of Star Sports India Pvt. Ltd.
- iv Based on this fact it was contended that the TPO did not have jurisdiction to pass the order post amalgamation of Star Sports India Pvt. Ltd. into Star India Pvt. Ltd. Thus the order is passed in the name of a non existing entity. Thus transfer pricing order under section 92CA (3) passed by the TPO is not valid as it is passed in the name of non existing entity.

intention of denying refund to the assessee is not justified. He extensively referred to his factual paper book filed containing 13 documents, supplementary factual paper book adding one more document and also a legal paper book referring to 9 different judicial precedents on validity of revised return, provisions of section 139(9) and section 240 of the Act. He also referred to the decision of the Coordinate Bench in case of Fed Express Transportation And Supply Chain Services (India) Private Limited versus Deputy Commissioner Of Income Tax 108 taxmann.com 542 as well as the decision of the Hon'ble Bombay High Court in the case of International Air Transport Association vs. DCIT 68 taxmann.com 46. With respect to his submission that the valid revised return of income curing any defects cannot be ignored, he relied upon the decision of the honourable Bombay High Court in the case of prime securities Ltd versus Varinder Mehta (2009) 317 ITR 27 wherein the return verified by the company secretary was held to be not amounting to a mere irregularity but are defective return which can be cured. He further relied upon the decision of the honourable Delhi High Court in case of CIT versus Haryana sheet glass Ltd 318 ITR 173 wherein the revised return was delayed and was also signed by the secretary holding that it was a curable irregularity and when the managing director signed and filed revised return it should relate back to date when original return was filed under signature of company secretary. He further referred to the decision of the honourable Delhi in High Court Bharat Nidhi Ltd versus CIT 306 ITR 230 wherein once again the original

return filed by its secretary but not by the managing director was held to be a defective return which can be cured. He further relied upon several judicial precedents to show that the defective return of income is a curable defect under section 139 (9) read with section 292 of the act and to declare ROI as invalid, procedure under section 139(9) is required to be followed. For this proposition he relied upon the decision of the honourable Calcutta High Court in case of Hoogly Mills Ltd versus ACIT 253 ITR 296 wherein the return not accompanied with the form number 30 was held to be a defective return which can be cured. It was held that it is for the department concerned to scrutinise it and if it is found as defective, such defect should be asked to be cured instead of rejecting the said return as being invalid under section 139 (5) and (9). He further relied upon the decision of the honourable M P High Court in case of MP State Agro industries development Corporation Ltd versus CIT 274 ITR 582 wherein on filing of tax audit report along with the return of income was held to be a curable defect. In that case the defect could not be removed within the allowed time of 15 days and the assessee asked for the extension of time which was not accepted. The defect was cured later on. The honourable High Court held that the return of income filed by the assessee could not be treated as invalid as the learned assessing officer should have extended time. He further submitted that the refund must be granted to the assessee under section 240 of the act read with article 265 of the Constitution of India for the reason that no tax can be collected without authority of law. He further relied upon the

judgement of the honourable Karnataka High Court in case of K Nagesh versus ACIT 376 ITR 173, wherein the revised return filed by the assessee was declared invalid and therefore tax and interest amount offered by the assessee based on such elevated invalid return was held to be refundable to the assessee. For this proposition he further referred to the decision of the honourable madras High Court in case of Dr Tirupatty Reddy versus ACIT 410 ITR 186 where the assessment was nullified and only tax deposited by the assessee in excess of what was declared by it on its own in return of income was held to be entitled to be refunded to the assessee. He further referred to the decision of the honourable allowable High Court in case of Harihar Nath Agarwal private family trust versus ACIT 264 ITR 612 wherein the assessment order was time barred, the revenue was directed to refund amount of tax paid to the assessee.

12. The learned D.R. on the issue of ROI held to be non est, submitted that :-

- i Even after amalgamation, assessee has filed original ROI in the name of non existing entity Star Sports India Private Limited using PAN. ROI is also signed by the director of Non existing company. Therefore ROI filed by the assessee is invalid.
- ii There is difference between Non est return and defective return. Defective return is as per Section 139 (9) of the Act, The ROI is not defective as there is no defect mentioned in that section and explanation thereto. Assessee is claiming shelter under defective return to get the benefit of various judicial precedents but it is not defective but non est return.

- iii ROI cannot be said to be defective when it is filed in the name of a Dead person, using PAN of Dead person and signed by the Director of a Dead person i.e. a non existing company as on the date of filing of ROI.
- iv Even Revised ROI is also filed in the name of Dead person [non existing company] using PAN of Dead Company [non existing Company] verified by the person who is the director of amalgamated company. The verification and filing of ROI is wrong and not in accordance with law.
- v There is no provision in the income tax Act to claim refund by filing non est return. Only option with the assessee is to approach CBDT.

13. Ld DR submitted on the Appeal of The ld AO that Assessee has filed ROI in the name of Dead company Star Sports India Private Limited signed by its Director and using its PAN originally. The Revised ROI is also in the name of Dead person, so unless the action of assessee is wrong action of ld AO in passing Draft assessment order and TP order cannot be held to be invalid. He referred to the directions of the DRP wherein it has been stated that the return of income filed by the assessee is invalid. The objections of the assessee are also dismissed in limini. The direction of the DRP is binding on the AO. Therefore refund cannot be granted. He referred to the provisions of Section 139(9) of the Act and stated that the revised return can be filed only in the case when a person discovers any omission or any wrong statement. Therefore, the revised return filed by the assessee is also not valid.

14. The learned A.R. in his rejoinder reiterated his submissions.

15. We have carefully considered the rival contentions and perused the orders of the lower authorities. The fact lies in a very narrow compass.
- i Vide order dated 22.08.2014 the Hon'ble Bombay High Court approved the company's scheme petition of 229/2014 wherein the Star Sports India Pvt. Ltd. in a scheme of amalgamation amalgamated with Star India Pvt. Ltd. having appointed date of 4th November, 2013 and effective date of 21st November, 2014.
 - ii Star India Pvt. Ltd. having PAN No. AAACE2334C filed its return of income on 30.11.2014 duly signed by its Director Mr Sanjay Gupta.
 - iii Thus it is clear that when the assessee filed the original return of Income , on 30th November, 2014, the assessee Star Sports India Pvt. Ltd. got amalgamated with Star India Pvt. Ltd. Thus it is apparent that on 30/11/2014, Star sports India Pvt Limited was a non existing company as it had already merged with another Company, Star India Pvt Limited. It was not known that how one Mr Sanjay Gupta signed and verified the ROI as director of Star Sports India Pvt Limited when it was not in existence on that date. It is also not clear that how PAN of a non existing entity can be used for filing ROI. Thus it was the ROI filed by a non existing entity.
 - iv This Return was revised on 30/03/2016 placed at serial no 8 of the paper book. This ROI was also in the name of Star Sports India Pvt Limited, using PAN of Star Sports India Private Limited on 30/3/2106 but this time verified by director of Star India Pvt Limited.
 - v No provisions are shown to us ROI filed in the name of a dead person can be a valid ROI as per The Income Tax Act.

- vi The claim of the assessee is that this ROI is Invalid Return and Id AO should have issued notice to the assessee to cure such defect of filing ROI in incorrect name, verified by incorrect person and under incorrect PAN.
- vii Explanation to section 139 (9) provides that

Explanation.—For the purposes of this sub-section, a return of income shall be regarded as defective unless all the following conditions are fulfilled, namely:—

- ²(a) the annexures, statements and columns in the return of income relating to computation of income chargeable under each head of income, computation of gross total income and total income have been duly filled in;
- (aa) ³[***]
- ⁴(b) the return is accompanied by a statement showing the computation of the tax payable on the basis of the return;
- ⁵[(bb) ⁴the return is accompanied by the report of the audit referred to in [section 44AB](#), or, where the report has been furnished prior to the furnishing of the return, by a copy of such report together with proof of furnishing the report;]
- (c) ⁴the return is accompanied by proof of—
- (i) the tax, if any, claimed to have been deducted ⁶[or collected] at source ⁷[***] and the advance tax and tax on self-assessment, if any, claimed to have been paid :
- ⁸[**Provided** that where the return is not accompanied by proof of the tax, if any, claimed to have been deducted ⁹[or collected] at source, the return of income shall not be regarded as defective if—
- ¹⁰[(a) a certificate for tax deducted or collected was not furnished under [section 203](#) or [section 206C](#) to the person furnishing his return of income;]
- (b) such certificate is produced within a period of two years specified under sub-section (14) of [section 155](#);

(ii) the amount of compulsory deposit, if any, claimed to have been made under the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974 (38 of 1974*);

¹¹[(ca) the return is accompanied by the proof of payment of tax as required under [section 140B](#), if the return of income is a return furnished under sub-section (8A);]

(d) where regular books of account are maintained by the assessee, the return is accompanied by copies of—

(i) manufacturing account, trading account, profit and loss account or, as the case may be, income and expenditure account or any other similar account and balance sheet;

(ii) in the case of a proprietary business or profession, the personal account of the proprietor; in the case of a firm, association of persons or body of individuals, personal accounts of the partners or members; and in the case of a partner or member of a firm, association of persons or body of individuals, also his personal account in the firm, association of persons or body of individuals;

(e) where the accounts of the assessee have been audited, the return is accompanied by copies of the audited profit and loss account and balance sheet and the auditor's report ¹²[and, where an audit of cost accounts of the assessee has been conducted, under section 233B¹³ of the Companies Act, 1956 (1 of 1956), also the report under that section];

(f) where regular books of account are not maintained by the assessee, the return is accompanied by a statement indicating the amounts of turnover or, as the case may be, gross receipts, gross profit, expenses and net profit of the business or profession and the basis on which such amounts have been computed, and also disclosing the amounts of total sundry debtors, sundry creditors, stock-in-trade and cash balance as at the end of the

previous year:]

- xiv So the return filed by the assessee are not suffering from any such defect as such as per above explanation. Thus there was no requirement by the LD AO to issue any such defect notice to the assessee when assessee filed ROI in case of a nonexistent assessee.
- xv All the judicial precedents cited by the LD AR were perused and in none of the decision, it was held that when the ROI is filed in the name of the dead person i.e. a nonexistent person LD AO is required to give any notice of removal of such defect.
- xvi It would be a dichotomy, if the ROI filed by the assessee in the name of non existing entity is considered as valid return and assessment order passed by the LD AO on such nonexistent entity on the basis of such ROI is held to be invalid. Rules of the assessment cannot be different for the assessee and AO. Thus, the ROI filed in the name of nonexistent entity as well the Assessment order passed in the name of the nonexistent entity were correctly held by the ld DRP as non est and invalid respectively, correctly.
- xvii Thus according to us, Original ROI as well as Revised ROI filed are returns which are correctly treated as Non est i.e., deemed never to have filed such ROI.
- xviii So far as the draft Assessment order is concerned, as it was passed in the name of a nonexistent entity, it is correctly quashed by the ld DRP.
- xix Now the issue arises that whether the assessee is entitled to refund of taxes paid. We find that , no doubt an assessment order is passed by the ld AO where in the income of the assessee is accepted as income from business or profession of

Rs (-) 22,13,34,792/- and income from other sources is Rs 69292952/-. Thus ld AO assessed the total income of the assessee at Rs (-) 15,20,41,840/-. According to section 199 of the Act for credit of tax deducted at source made according to the provisions Chapter XVII and paid to the Central Government shall be treated as a payment of tax on behalf of the person from whose income the deduction was made. Assessee has admitted tax liability of Rs 2,41,42,849/- and TDS of Rs 46,31,75,516/-. Thus Refund of Rs 43,90,32,670/- was due. Therefore, when the ld AO has assessed assessee at the income of Rs (-) 15,2041,840/- then , he is duty bound to compute the tax liability considering the provision of section 199 of the Act and if the tax is due same is recoverable and if any refund is due same should be granted.

xx Thus even if the ROI filed by the assessee is non est, it resulted in to a situation when Assessee has not at all filed the ROI. But even in that case, the ld AO needs to assess the assessee and after computing tax liability duty bound to issue RO or Demand intimation.

16. In view of above, we hold that the ld DRP has correctly held the ROIs filed by assessee as non est and has also correctly quashed the draft assessment order. Thus we confirm the direction of the ld DRP to that extent. However with respect to refund due to the assessee denied, we hold that when ld AO has assessed income of the assessee independently i.e. Without considering the ROIs filed, he is duty bound to give credit of taxes u/s 199 of the Act. Accordingly due refund of taxes should be allowed to the assessee. Ld AO is directed to verify the claim of refund and allow the same in accordance with the law. Thus all the grounds of Memorandum

of appeal of the ld AO are dismissed. Ground no 1 of the appeal of the assessee is allowed to the extent indicated above and Ground No 2 and 3 are dismissed.

17. Thus Appeal of the assessee is partly allowed and CO of the ld AO is dismissed.

Order pronounced in the open Court on 20th June, 2023.

Sd/-

(Amit Shukla)
Judicial Member

Sd/-

(Prashant Maharishi)
Accountant Member

Mumbai, Dated: 20th June, 2023

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT - concerned*
4. *The DR, "E" Bench, ITAT, Mumbai*
5. *Guard File*

By Order

//True Copy//

Assistant Registrar
ITAT, Mumbai