आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"A" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री राठौड़ कमलेश जयंतभाई, लेखा सदस्य के समक्ष
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 150/JP/2023
निर्धारण वर्ष/Assessment Years : 2010-11

Rajasthan State Road Development & Construction Corporation Ltd., Setu Bhawan, Jhalana Doongri, Jaipur Jaipur	बनाम Vs.	DCIT Circle-06, Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AABCR 9650 F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/ Assessee by : Sh. P. C. Parwal (CA)
राजस्व की ओर से/ Revenue by : Sh. A. S. Nehara (Addl. CIT)

सुनवाई की तारीख/ Date of Hearing : 24/05/2023
उदघोषणा की तारीख/Date of Pronouncement: 28/06/2023

आदेश/ ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

This appeal is filed by assessee and is arising out of the order of the National Faceless Appeal Centre, Delhi dated 20/02/2023 [here in after (NFAC)] for assessment year 2010-11 which in turn arise from the order dated 27.12.2017 passed under section 143(3)/147 of the Income Tax Act, by the DCIT, Circle-06, Jaipur.

2. In this appeal, the assessee has raised following grounds: -

"1. Under the facts & circumstances of the case, the order passed by ld. CIT(A), NFAC on 20.02.2023 even when the due date for filing the reply was 22.02.2023 is illegal & bad in law and be quashed.

2. The ld. CIT(A), NFAC has erred on facts and in law in upholding the validity of order passed by AO u/s 147 of IT Act, 1961.

3. The Ld. CIT(A), NFAC has erred on facts and in law in reducing the claim of deduction u/s 80-IA by Rs. 46,70,000/-.

4. The appellant craves to alter, amend and modify any ground of appeal.

5. Necessary cost be awarded to the assessee."

3. Succinctly, the fact as culled out from the records is that the assessee company is a State Government undertaking. It derives income from the activities of construction of roads, bridges, and construction project. The assessee e-filed its return of income for the Assessment Year 2010-11 on 06.10.2010 declaring total income of Rs. 2,69,09,190/-. The assessment order u/s 143(3) of the Act was completed on 13.12.2012 at total income of Rs. 4,92,69,120/- by making the addition on account of State Renewal Fund of Rs. 10,00,000/-, Prior period expenses Rs. 24,68,115/-, contribution to gratuity fund, Rs. 1,88,91,812/-. Later on the case was reopened on the ground that assessee had considered only direct operation and maintenance expenses for working out deduction u/s. 80IA without charging proportionate head office expenses e.g. payment and provision for

employees and administrative expenses etc. Accordingly, the reopened assessment was completed by withdrawing the deduction u/s. 80IA by an amount of Rs. 1,38,60,671/-.

4. As the assessee is aggrieved with the above order of the ld. AO passed u/s 143(3) r.w.s 147 of the Act, has preferred an appeal before ld. CIT(A) and the same was partly allowed, the relevant finding of the ld. CIT(A) apropos to the grounds so raised by the assessee is reproduced here in below:-

"6.1 The AO has considered expenditure of Rs. 19,95,22,571 towards payment to and provision for employee for allocation purpose. This expenditure is for head office as well as 31 units of the assessee corporation. Accounts of all units are separately maintained and the appellant claimed deduction on the basis of the separate accounts so maintained. Out of the 31 units, 26 units are related to the construction works and they are not generating toll. In remaining five eligible units construction as well as toll collection work is carried out. The assessee may be responsible for the activities of all 31 units but at the operational level, activities have been outsourced to contractors. Therefore, the contention of the appellant is acceptable that no expenses other than head office expenses and eligible units can be apportioned towards deduction u/s 801A. Only expenses incurred in relation thereto needs to be allocated to the eligible undertakings.

6.2 AO also allocated administrative expenditure of Rs. 3,73,52,547 which includes advertisement, insurance, postage. printing stationery, consultancy. house tax, repair and maintenance of building/roads etc. The appellant had already included these expenses while 40% of total expenses was offered to be apportioned. So expenses of Rs. 7.98 crores is a reasonable amount that can be apportioned to the projects eligible for deduction u/s 801A(4). Hence out of the total claim of deduction of Rs. 6,19,06,508/- disallowance of Rs. 46,70,000/- shall be made and the claim of deduction u/s 80IA shall be worked out accordingly to be restricted to Gross Total Income. Hence the second ground raised in allowed

7. As a result the appeal is partly allowed."

5. As the assessee did not receive the relief in full and their appeal was allowed partly by the ld. CIT(A). Therefore, the assessee preferred this appeal challenging the re-opening and disallowance of claim to the extent of Rs. 46,70,000/- in this appeal. A propose to the grounds so raised in this appeal the ld. AR of the assessee relied upon the written submission and the same is reproduced herein below:

1. The assessee is a State Government undertaking deriving income from the construction projects. It filed the return of income for the year under consideration on 06.10.2010 declaring total income of Rs.2,69,09,190/- after claiming deduction u/s 80-IA at Rs.6,19,06,508/- (PB 3-6).

2. The assessment u/s 143(3) was completed on 13.12.2012 at total income of Rs.4,92,69,120/- after allowing deduction u/s 80-IA(4) at Rs.6,19,06,508/- (PB 14-18).

3. The AO after expiry of 4 years from the end of the relevant AY issued notice u/s 148 dt. 31.03.2017 (PB 19) by recording the following reasons (PB 20):-

"On going through the records, it was noticed that assessee had not charged proportionate head office expenses for the purpose of computation of deduction u/s 80IA. As the work relating to the strategic planning, management, contract awarding, tendering, control etc. were being done by the head office, therefore, proportionate head office expenses as calculated in Annexure were to be apportioned on the eligible units. Assessee had considered only direct operation and maintenance expenses for working out deduction u/s 80IA without charging proportionate head office expenses e.g. payment and provision for employees and administrative expenses etc. Moreover, as per provisions of section 80IA of the Act, the expenses relatable to eligible business either directly or indirectly have to be considered for computation of profit and gains of an eligible business.

In view of the above facts, I have reasons to believe that allowance of deduction under section 80IA without apportionment of head office expenses amounting to Rs.6,19,06,508/- has escaped assessment within the meaning of

provisions of section 147 of the IT Act, 1961 for the AY 2010-11. The escapement was on account of failure on the part of the assessee to disclose all material facts."

The assessee objected to the notice issued u/s 148 vide reply dt. 12.10.2017 (PB 21-24).

4. The AO, however, without disposing the objections raised by the assessee completed the assessment u/s 147 of the Act by holding that expenses on payment and provision for employees of Rs.19,95,22,571/- and administrative expenses of Rs.3,73,52,547/- were not allocated against the income on which deduction u/s 80-IA is claimed. The employee and administrative expenses were utilized for the entire business activities of the company which includes road & bridge projects. Accordingly AO allocated these expenses proportionately to road/bridge projects to the extent of Rs.1,38,60,671/- on the basis of turnover of 80IA units to total turnover and restricted the claim of deduction u/s 80-IA at Rs.4,80,45,837/-.

5. Against the order of AO assessee filed an appeal before Ld. CIT(A). The Ld. CIT(A) confirmed the reopening of assessment by holding that calculation of deduction u/s 80IA was not verified during original assessment u/s 143(3) and since this issue is being assessed afresh there is no question of change of opinion in this case.

On merits Ld. CIT(A) held that AO also allocated administrative expenditure of Rs.3,73,52,547/- which includes advertisement, insurance, postage, printing stationery, consultancy, house tax, repair and maintenance of building/roads etc. The appellant had already included these expenses. The AO has also considered expenditure of Rs.19,95,22,571/- towards payment to and provision for employee for allocation purpose. This expenditure is for head office as well as 31 units of the assessee corporation. Out of the 31 units, 26 units are related to the construction works and they are not generating toll. In remaining five eligible units construction as well as toll collection work is carried out. Therefore, no expenses other than head office expenses and eligible units can be apportioned towards deduction u/s 80IA. Thus expenses of Rs.7.98 crores (19,95,22,571*40%) is a reasonable amount that can be apportioned to the projects eligible for deduction u/s 801A(4). Hence out of total claim of deduction of Rs.6,19,06,508/-, disallowance of Rs.46,70,000/- shall be made and the claim of deduction u/s 80IA shall be worked out accordingly to be restricted to Gross Total Income.

Submission:-

1. At the outset it is submitted that National Faceless Appeal Centre, Delhi issued the notice u/s 250 dt. 07.02.2023 where the date of furnishing the submission was fixed on 22.02.2023 (PB 1-2). The Ld. CIT(A), NFAC,

however, passed the order on 20.02.2023. Thus, the order passed by Ld. CIT(A), NFAC on 20.02.2023 even when the due date for filing the reply was 22.02.2023 is illegal & bad in law and be quashed.

2. It may be noted that reassessment u/s 147 of the Act can be made when AO has reason to believe that the income of the assessee chargeable to tax has escaped assessment. First proviso to section 147 provides that where an assessment u/s 143(3) has been made for the relevant AY, no action shall be taken under this section after the expiry of 4 years from the end of the relevant AY, unless any income chargeable to tax has escaped assessment for such AY by reason of the failure on part of the assessee to disclose fully and truly all material facts necessary for assessment for that AY.

3. In the present case, the assessee filed the return along with audit report in Form No.10CCB for claiming deduction u/s 80-IA. AO during the course of original assessment proceedings vide notice u/s 142(1) dt. 06.08.2012 (PB 7) at Point No.1 required the assessee to justify the deduction claimed of Rs.10,15,56,904/- in r/o proportionate amount of BOT expenses and at Point No.4 required to furnish the unit wise details of deduction claimed u/s 80IA since initial year of the undertaking. The assessee vide reply dt. 02.10.2012 (PB 8-13) at Point No.1 explained the issue of allowability of proportionate expenditure in respect of BOT projects on which deduction u/s 80-IA is claimed and at Point No.5 enclosed unit wise detail of deduction claimed u/s 80-IA since initial year. After considering the same AO allowed deduction u/s 80-IA(4) at Rs.6,19,06,508/- in the assessment order dt.13.12.2012 passed u/s 143(3) of IT Act (PB 14-18). Thus assessee has furnished all the material facts necessary for claim of deduction u/s 80-IA(4) and therefore reopening of assessment on the basis of records already available with the AO and not on the basis of any fresh material after the expiry of 4 years from the end of the relevant AY is not on account of failure on part of assessee to disclose all material facts but only on change of opinion. Hence, notice issued u/s 148and consequent order passed u/s 147 is illegal and bad in law. Reliance in this connection is placed on the following cases:-

ITO Vs. Rich Feel Health & Beauty (P) Ltd. (2023) 291 Taxman 436 (SC)
SLP dismissed against order of High Court that where AO had applied his mind in original assessment to fact that assessee had incurred advertisement and marketing expenditure and assessee had filed all requisite details called for by AO, primary facts necessary for assessment having been fully and truly disclosed, it was not open for AO to reopen assessment based on very same material to take another view.

ACIT Vs. Marico Ltd. (2022) 284 Taxman 365 (SC)
SLP dismissed against impugned order of High Court holding that where AO had issued reopening of notice u/s 148 on grounds that assessee was allowed excessive deductions u/s 80-IB & 80-IC, since AO was acting solely on basis

of information and material already on record on original assessment, impugned notice issued beyond period of four years was unjustified.

ACIT & Ors. Vs. Ceat Ltd. (2022) 218 DTR 441 (SC)

There being no allegations of suppression of any material fact by the assessee, the conditions precedents for reopening of assessment beyond four years are not satisfied and therefore, the impugned notice u/s 148 seeking to reopen the assessment beyond the period of four years has been rightly set aside by the High Court.

ITO Vs. Kayathwal Estate (P) Ltd. (2022) 213 DTR 209 (SC)

Assessee having furnished the details of unsecured loans taken by it as asked for by the AO at the time of scrutiny assessment u/s 143(3), it cannot be said that there was any suppression on the part of the assessee in not disclosing true and correct facts and therefore, reassessment proceedings initiated beyond the period of four years from the end of the relevant AY and notice u/s 148 have been rightly quashed.

CIT Vs. Hindustan Zinc Ltd. (2016) 241 Taxman 392/ 143 DTR 79 (Raj.) (HC)

AO initiated reassessment proceedings on ground that assessee had made incorrect claim of additional depreciation on captive power plant. However, it was found that assessee had made true and full disclosure of all relevant facts relating to claim of additional depreciation and also in respect of claim for grant of deduction u/s 80-IA. Further, a separate audit report in prescribed form 10CCB in support of claim for deduction u/s 80-IA/80-IB was also duly submitted and assessee had also submitted reply pursuant to all queries made by AO during assessment proceedings u/s 143(3). It was held that formation of belief by AO regarding escapement of income was based on re-appreciation of material already available on record at time of scrutiny assessment which amounted to mere change of opinion. Reopening of completed assessment without any fresh material, merely on basis of change of opinion of AO was without jurisdiction & patently illegal and hence, appeal preferred by revenue had rightly been dismissed.

GKN Sinter Metals Ltd. Vs. Ms. Ramapriya Raghavan, ACIT & Ors. (2015) 114 DTR 121 (Bom.) (HC)

Once a query has been raised during the assessment proceedings and the assessee has responded to the query to the satisfaction of the AO as is evident from the fact that the assessment order dt. 9th March, 2005 accepts the assessee's claim for deduction u/s 80IA/80IB, it must follow that there is due application of mind by the AO to the issues raised. Therefore, as there is change of opinion in issuing the impugned notice having regard to the opinion framed while passing the assessment order u/s 143(3), the AO would cease to have any reason to believe.

CIT Vs. India Cements Ltd. (2019) 181 DTR 105 (Mad.) (HC)

All material being present with the AO while making original assessment under sec. 143(3), in the absence of any fresh material, reopening of assessment beyond four years was based on change of opinion, hence bad in law. There is no case that assessee had failed to disclose any material for purpose of assessment.

4. It is further submitted that assessee objected to the notice issued u/s 148 vide reply dt. 12.10.2017 (PB 21-24). The AO, however, without disposing the objections passed the order u/s 147. Further even in the assessment order there is no whisper disposing the objections of the assessee. Thus, the assessment framed by the AO without disposing the objections is illegal and bad in law for which reliance is placed on the following cases:-

GKN Driveshafts India Ltd. Vs. ITO (2003) 259 ITR 19 (SC)
As the reasons have been disclosed in these proceedings, the AO has to dispose of the objections, if filed, by passing a speaking order, before proceeding with the assessment.

M/s K.C. Mercantile Ltd. Vs. DCIT DBIT Appeal No. 292/2016 (Raj.) (HC)
In para 8 of the order it was held as under:-

"8. Before proceeding with the matter, it is not out of place to mention that the law declared by the Supreme Court in GKM Driveshafts (supra) clearly held that the preliminary objection is to be decided as the first, it cannot be decided subsequently. The argument which has been canvassed by the assessee is required to be considered very seriously more particularly in view of the observations made by the Supreme Court in the case of KS Petron Private Ltd. (supra) which is followed in Hotel Blue Moon (supra), the law declared by the Supreme Court is taken in true spirit whether it will open a second inning in how own. Section 153(3) is to be read very cautiously as 153 powers are given to the Department, the Court has to look into whether the law declared by the Supreme Court is given away or protected. In the present case, as the Assessing Officer has clearly ignored the law declared by the Supreme Court, in that view of the matter, the issues which are raised in the matter, the Tribunal ought not to have remitted back for reassessment since period of limitation has already expired as the authority will get extended time of limitation beyond 9 months which is not the object of Income Tax Act."

Sh. Jaideep Singh Vs. ITO ITA No.1030/JP/18 order dated 02.06.2021 (Jaipur) (Trib.)
Where AO without disposing off the objections raised by the assessee by way of passing any specific order proceeded ahead by way of issuing a show cause calling for further information/ clarification and passing the reassessment order, the said act of the AO is in clear violation of the law declared by the Hon'ble Supreme Court in case of GKN Driveshaft India and the decision of the Hon'ble Rajasthan High Court in case of K.C Mercantile Ltd.

PCIT Vs. Tupperware India Pvt. Ltd. (2015) 127 DTR 161 (Del.) (HC)

Assessee raised objection to the action of AO in reopening the assessment. Although the CIT(A) accepted that the AO in fact did not dispose of the assessee's objections by a speaking order, he committed an error in holding that the said defect did not make the assessment order illegal & that it is a technical mistake which is curable and in not quashing the reopening of assessment and the consequent assessment.

CIT Vs. Pentafour Software Employees Welfare Foundation (2019) 183 DTR 385 (Mad.) (HC)

Filing of objections to the reasons for reopening is not an empty formality. If this is so, passing a speaking order on the objections cannot be treated as an empty formality and to be brushed aside as a procedural error. The purpose for passing a speaking order on the objections is to afford an opportunity to the assessee to question the same in the event the assessee is aggrieved by such an order. Therefore, to state that it would be sufficient for the AO to deal with the objections in the assessment order and thereafter, if the assessee is aggrieved he can file a statutory appeal is a proposition which would be against the principles of natural justice. Therefore objections not disposed of by a speaking order would not be only a procedural error but would lead to abuse of power conferred under sec. 147.

In view of above, order passed u/s 147 in consequence to the reasons recorded u/s 148 is illegal and bad in law and the same be quashed.

5. It is further submitted that AO after withdrawing part of deduction claimed u/s 80-IA assessed the total income at Rs.4,07,69,860/- (tax @ 30% is Rs.1,22,30,958/-). However, the book profit u/s 115JB is Rs.8,84,53,819/- (tax @ 15% is Rs.1,32,68,073/-). Thus tax on book profit is more than the tax on income assessed by the AO and therefore there is no escapement of income. Hence, the proceedings initiated u/s 147/148 is bad in law.

6. On merits it is submitted that assessee is having unit wise as well as project wise accounting system. At the year end accounts of the units are consolidated at head office and Balance Sheet and Profit & Loss account is prepared. In respect of BOT Projects, assessee has awarded the work of toll collection to the contractor who pays the toll collection charges as per the terms of the award. All expenses on salary /administration etc. are borne by the contractor. Therefore the assessee does not incur any expenditure on salary or on administration of the BOT project. Whatever expenditure is incurred in the BOT collection work is debited in working out the eligible profit of the BOT undertaking. The same is certified by the Chartered Accountant. Thus, once all the direct and indirect expenses incurred have been accounted for in calculating the eligible profit and duly certified by the Chartered Accountant, there can't be further allocation of proportionate

expenses in respect of employees cost and administrative expenses incurred at head office and at various unit offices. The Ld. CIT(A) has correctly held that assessee has already included the administrative expenses. However, in respect of employees cost the Ld. CIT(A) held that the entire expenditure of Rs.19,95,22,571/-cannot be apportioned to the projects eligible for deduction u/s 80IA(4) and thus apportioned Rs.7.98 crores to these eligible projects. However, in doing so, he ignored the fact that when the entire work of collection of toll has been outsourced to the contractor, apportioning such expenditure in the ratio of the turnover is not correct. No staff is required to supervise the BOT collection work as the entire activity is outsourced and whatever expenditure is incurred in such work, the same is already debited as toll collection expenses in working out the eligible profit of these undertakings. Hence, no part of these expenses is allocable for working out the profit of the eligible undertaking u/s 80IA.

In view of above, AO be directed to allow the claim of deduction u/s 80IA as claimed by the assessee."

5.1 The ld. AR of the assessee in addition to the written submission emphasized that the re-opening is done merely on account of the claim of the assessee u/s. 80IA. The said claim of the assessee has already been examined in the original assessment proceedings. For that the ld. AR of the assessee stated that the details related to the claim of the assessee was submitted vide letter dated 02.10.2012 in point no. 5(APB-12) wherein the details of deduction claimed u/s. 80IA was submitted by the assessee and the same has been examined. The ld.AR of the assessee also read the reasons recorded for reopening of the assessment (APB-20), the same is also reiterated here in below:

"On going through the records, it was noticed that assessee had not charged proportionate head office expenses for the purpose of computation of deduction u/s 801A. As the work relating to the strategic planning, management, contract awarding, tendering, control etc. were being done by the head office therefore, proportionate head office expenses as calculated in Annexure were to be apportioned on the eligible units. Assessee had considered only direct operation and maintenance expenses for working out deduction u/s 801A without charging proportionate head office expenses e.g. payments and provision for employees and administrative expenses etc. Moreover, as per provisions of section 80IA of the Act, the expenses relatable to eligible business either directly or indirectly have to be considered for computation of profit and gains of an eligible business.

In view of the above facts, I have reasons to believe that allowance of deduction under section 80IA without apportionment of head office expenses amounting to Rs. 6,19,06,508/- has escaped assessment within the meaning of provisions of section 147 of the IT Act, 1961 for the Asst. Year 2010-11. The escapement was on account of failure on the part of the assessee to disclose all material facts."

From the above reasons so recorded it is evident that there is no new material that came to the knowledge of the ld. AO and the assessment re-opened is nothing but the change of the opinion which is not permitted as per the law and in absence of new material placed on record the re-opening of the case is bad in law after four years as there is no fault on part of the assessee.

6. Per contra, the ld. DR relied upon the order of the lower authorities and as regards the contention of the assessee that before the ld. CIT(A) the date of furnishing the submission was fixed on 22.02.2023 but the order has been passed on 20.02.2023, the ld. DR submitted let the assessee be given

one more opportunity of being heard on any arguments that has not been made.

7. In the rejoinder the ld. AR of the assessee submitted that the assessee should be given justice before the bench as the material is already available on record and there is no new evidence or arguments to be placed on record and therefore, the assessee seek justice before the bench rather to send back before the ld. CIT(A).

8. We have heard the rival contentions and perused the material placed on record and also gone through the judicial decision relied upon by both the parities to drive home to their contentions. The bench noted that the in the original assessment proceeding the issue related to the claim of the assessee u/s. 80IA has been verified and the assessee has placed on record all the details necessary to claim the said deduction vide point no. 5 of letter dated 02.10.2012 (APB-8 to13). Thus, in the original assessment proceedings the claim has been considered by the ld. AO. The bench also persuaded the reasons recorded for reopening of the case of the assessee (APB-20) wherein while re-opening the case no new material placed on recorded and the reasons so recorded shows that the same has been re-

opened merely based on the details already on record. The bench also noted that to support the contentions so raised for re-opening of the case the ld. AR of the assessee heavy relied upon the decision of the apex court in the case of ACIT Vs. CEAT Ltd. 449 ITR 171(SC) wherein the apex court has held that

> "It is not in dispute that the assessment was sought to be reopened beyond four years. Therefore, all the conditions u/s. 148 of the income tax act for reopening the assessment beyond four years are required to be satisfied. Having gone through the reasons recorded for reopening, we are of the opinion that the conditions precedent for reopening of the assessment beyond four years or not satisfied. The assessment was on change of opinion. There are no allegations of suppression of material facts. Under the circumstances, no error has been committed by the High Court in setting aside the reopening notice under section 148 of the income tax act. We are in complete agreement with the view taken by the High Court. The special leave petition stands dismissed."

Since, the fact of that case as decided by the apex court with that of the case on hand wherein the issue has already been examined by the ld. AO in the original assessment proceeding and from the reasons so recorded there is no allegation of suppression of material facts by the assessee and while reopening the assessment there is no new material placed on record. Considering these facts, the reopening of the case is bad and illegal and the same is quashed, consequently the ground no. 1 raised by the assessee is allowed. As we have decided the appeal of the assessee on technical ground, the ground no. 2 being on merits become educative in

nature and ground no. 3 being general in nature the same is not required to be decided.

In the result, appeal of the assessee is allowed.

Order pronounced in the open court on 28/06/2023.

Sd/-	Sd/-
(संदीप गोसाई)	(राठौड कमलेश जयंतभाई)
(Sandeep Gosain)	(Rathod Kamlesh Jayantbhai)
न्यायिक सदस्य/Judicial Member	लेखा सदस्य/Accountant Member

जयपुर/Jaipur
दिनांक/Dated:- 28/06/2023
*Ganesh Kumar
आदेश की प्रतिलिपि अग्रेशित/Copy of the order forwarded to:

1. The Appellant- M/s Rajasthan State Road Development & Construction Corporation Ltd.
2. प्रत्यर्थी/ The Respondent- DCIT, Circle-06, Jaipur
3. आयकर आयुक्त/ The ld CIT
4. आयकर आयुक्त(अपील)/The ld CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर/DR, ITAT, Jaipur
6. गार्ड फाईल/ Guard File (ITA No. 150/JP/2023)

आदेशानुसार/ By order,

सहायक पंजीकार/Asst. Registrar