

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH: RAIPUR**

श्री रवीश सूद , न्यायिक सदस्य, एवं
श्री अरुण खोडपिया, लेखा सदस्य के समक्ष
**BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER AND
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.30/RPR/2022
निर्धारण वर्ष /Assessment Year: 2013-14

Gramin Sewa Sahakari Samiti-
Maryadit,
Dulla, Chhura, Raipur,
Chhattisgarh-493 996.
[PAN: AABAA 7987 L]
(अपीलार्थी/Appellant)

v. The Income Tax Officer-1(1),
Aayakar Bhawan Revenue
Building, Civil Lines, Raipur,
Chhattisgarh-496 001.
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.G.S.Agrawal, CA
प्रत्यर्थी की ओर से /Respondent by : Mr.Satya Prakash Sharma,
Sr.DR

सुनवाई की तारीख/Date of Hearing : 09.08.2023
घोषणा की तारीख /Date of Pronouncement : 10.08.2023

आदेश / O R D E R

PER ARUN KHODPIA, ACCOUNTANT MEMBER:

The assessee has filed this appeal against the order passed by the Commissioner of Income Tax (Appeals), Income Tax Department, National Faceless Appeal Centre (NFAC), Delhi, dated 29.11.2021, for the AY 2013-14, emerged on account of appeal against the penalty order u/s.271 of the Income Tax Act, 1961 (in short "the Act") passed by the Assessing Officer (in short "AO") dated 02.05.2016.

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2. The assessee has raised the following grounds of appeal:

1. *That under facts and Jaw, the Ld. CIT (Appeals), NFAC, Delhi erred in passing Order ex-parte. He further erred in not considering the explanation mentioned in the penalty order of the Ld. Assessing Officer. The Appellant is functioning in a remote small village at Dhorra and is primary agriculture crop society. The Notices of fixation by the Ld. CIT (Appeals), NFAC, Delhi did not come to the knowledge of the Appellant, and therefore, proceeding could not be attended. Prayed to cancel penalty. - Rs.62,370/-*
2. *That the Ld. CIT (Appeals), NFAC, Delhi erred in confirming the penalty levied u/s 271B by the Ld. Assessing Officer at Rs. 62,370/-. Prayed that there is no delay on the part of the Appellant. The statutory auditor was not appointed timely by the Registrar of Cooperative Society which was not in the hands of the Appellant. There is reasonable cause u/s.273B for delay, the penalty levied kindly be cancelled.*

3. At the outset, it was pointed out by the Registry that the appeal of the assessee in the present case is time barred having delay of 24 days.

With regard to delay, the Ld.AR of the assessee submitted that the assessee society is situated at a remote village, viz. Dulla, having population of approximately 1000. The employees of the society are not well-versed with the system of filing appeal as well as the taxation law, they are not much educated. An affidavit also submitted in this regard, duly signed by Shri Dhani Ram Thakur, S/o Shri Bundel Singh Thakur, who is the Manager of the Society. It was also the submission of the Ld.AR that the order of the Ld.CIT(A) dated 29.11.2021, which was uploaded on the portal could not be noticed by the assessee, therefore, the appeal which should have been filed before the ITAT by 28.01.2022, could not be filed in time. Subsequently, the assessee in first week of January 2022 could have noticed the impugned order, thereafter, have tried to contact his Counsel for solution in this matter. However, due to involvement of society people in various activities, pertaining to society, agricultural and other activities, challan for filing the appeal fees was paid on 05.02.2022 but necessary

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action for filing of appeal was completed on 22.02.2022. The Manager of the society was also presented in the Court before us during the course of hearing, who has explained their inability pertaining to understanding of law as well as inadvertent mistake on account of less educated staff of the society. In view of such circumstances, we are of the considered opinion that there was sufficient cause for delay in filing of the appeal, and hence, we condone the delay and appeal filed by the assessee is admitted for adjudication.

4. The brief facts of the case are that the assessee is a Primary Agricultural Cooperative Society engaged in carrying out business of banking, paddy procurement, sale of fertilizers, seeds, manures and pesticides and of control items under Public Distribution System. The assessee is located at a remote village viz. Dulla in Tehsil Chhura, District Gariyaband, Chhattisgarh. The case of the assessee for the relevant assessment year was selected for scrutiny and order u/s.143(3) was passed on 19.01.2016. During the course of scrutiny assessment proceedings, it was noticed that the assessee has failed to get its accounts audited within the specific due date i.e. 30.09.2013. Accordingly, provisions of sec.44AB of the Act, were violated and penalty proceedings u/s.271B of the Act, was initiated. Subsequently, order u/s.271B of the Act, passed by the AO imposing penalty of Rs.62,370/- on the assessee. Aggrieved by the penalty order of the AO, the assessee preferred an appeal before the Ld.CIT(A), NFAC. However, with no success, the appeal filed by the assessee was

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dismissed. Now, the assessee is before us with the grievance that explanations of the assessee were not considered by the Ld.CIT(A) and has passed an *ex parte* order.

5. At the inception, the Ld.AR submitted that the case of the assessee is squarely covered by the decision of the ITAT, Raipur Bench, Raipur, in the case of Gramin Sewa Sahakari Samiti Maryadit v. ITO-1(2), Raipur, in ITA No.22/RPR/2022 for the AY 2014-15, order dated 21.04.2023. The observations of the ITAT in the said order, are re-produced as under:

8. We have considered the rival contentions and perused the orders of the authorities below along with the relevant documents placed on record. Before us, the Id. AR of the assessee has filed paper book containing the documents relating to the letter of Jila Sahakari Kendriya Bank Maryadit, Raipur dated 17.10.2014 appointing the Tax Auditor, audited accounts, tax audit report dated 14.02.2015 and copy of computation & acknowledgement. It was also submitted by the Id. AR that the explanation of the assessee has not been considered in the proceeding before the Id. CIT(A). It is fairly admitted that the statutory auditor is appointed by the Registrar of Co-operative Societies and not by the assessee. This being so, we are of the view that the assessee has sufficient and reasonable cause for delay in obtaining the audit report. Since the auditor was appointed by the Registrar of Cooperative Societies on 17.10.2014, therefore, there is no delay on the part of the assessee. Accordingly, respectfully following the various judicial pronouncements, referred to above, we are of the considered opinion that the penalty levied by the AO u/s.271B of the Act and confirmed by the Id. CIT(A) deserves to be deleted and we do so. Thus, appeal of the assessee is allowed.

6. With respect to the facts and circumstances of the present case, the Ld.AR submitted that under identical situations as decided by the ITAT Raipur in the case of Gramin Sewa Sahakari Samiti Maryadit (supra), the assessee was prevented to file Audit Report within the specified due date i.e. 30.09.2013 for the reasons that Audit Report by the Statutory Auditor was signed on 06.03.2014. further, it is submitted that Tax Auditor for the assessee society was appointed on 17.10.2014 by Jila Sahakari Kendriya Bank Maryadit, Raipur vide its letter no 227 and Tax Audit Report was signed and made available to the assessee society on 21.11.2014,

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thereafter, the same was filed by the assessee on 23.11.2014. It was, therefore, the submission that the reasons for delay were beyond the control of the assessee's society. Therefore, the delay in filing of Audit Report should not be a cause for levying penalty u/s.271B of the Act. The relevant documents placed before us in the assessee's paper book in the form of certificate of statutory report, appointment letter of Tax Auditor and copy of Form No.3CA i.e. Auditor's Report u/s.44AB of the Act, dated 21.11.2014 are extracted below for ready reference:

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आदिगजाति सेवा सहकारी समिति मर्यादित दुल्हा प.क्र. 459

अंकेक्षण चर्गीकरण

क्र.	विवरण	पूर्णांक	प्राप्तांक
1	पूजी का दर्जा	20	06
2	साख एवं आर्थिक स्थिति	40	16
3	व्यवस्था	15	06
4	अन्य कार्य	25	10
योग -		100	37

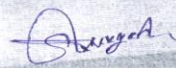
अंकेक्षण चर्गीकरण के आधार पर समिति दुल्हा को "स" वर्ग में रखा जाना प्रस्तावित किया जाता है।

अंकेक्षण प्रमाण पत्र


प्रमाणित करता हूँ कि मैंने आदिगजाति सेवा सहकारी समिति मर्यादित दुल्हा प.क्र. 459 का दिनांक 01.04.2012 से 31.03.2013 तक के हिसाब-किताब का अंकेक्षण पंजीयक सहकारी संस्थाएं एवं समूहों के द्वारा नियत किये गये तरीके का पालन करते हुए किया। अंकेक्षण के समय प्राप्त गयी खण्डों का उल्लेख अंकेक्षण आवेदन में किया गया है।

Date - 06/03/2014

अंकेक्षण
(पी.सी. शुभ)
वरिष्ठ सहकारी निरीक्षक


अंकेक्षण अधिकारी
आदिगजाति सेवा सहकारी समिति

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JILA SAHAKARI KENDRIYA BANK MARYADIT
जिला सहकारी केन्द्रीय बँक मर्यादित
 मुख्य कार्यालय - रायपुर (छत्तीसगढ़)
 Head Office - Raipur (C.G.)

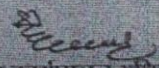
क्रमांक / लेखाकक्षा / 2014-2015 / **No. 227 V** रायपुर दिनांक : **17 OCT 2014**


प्रति,
M/s. SUNIL AND SANJAY
 CHARTERED ACCOUNTANTS
 RAIPUR (C.G.)

विषय - समितियों के आयकर सम्बन्धी कार्यों हेतु कार्यादेश जारी करने बाबत।

विषयान्तर्गत समितियों के प्रस्ताव (Resolution) के आधार पर बैंक द्वारा, समितियों के वित्त वर्ष 2012-13 एवं 2013-14 के आयकर सम्बन्धी कार्य (ITR, TAX AUDIT, etc.) करायें जाने का निर्णय लिया गया है। इस प्रस्ताव में पूर्व की दशैं एवं शर्तों पर कार्य करने हेतु समितियों के आयकर सम्बन्धी कार्यों (ITR, TAX AUDIT, etc.) को कार्यालय सौंपा जा रहा है। आवंटित समितियों के आवश्यक दस्तावेज, लेखा पुस्तक इत्यादि, बैंक समितियों से प्राप्त भ्रूकन कर तथा शीघ्र कार्य पूर्ण कर इस कार्यालय को अवगत करावें। कृपया पावती दें।

समितियों की सूची सलन्न है।


 मुख्य कार्यपालन अधिकारी
 जिला सहकारी केन्द्रीय बँक मर्यादित
 रायपुर (छ.ग.)




 जिला सहकारी केन्द्रीय बँक मर्यादित
 रायपुर (छ.ग.)

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FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of M / s. M/S. AADIM JATI SEWA SAHAKARI SAMITI MARYADIT DULLA GROUND FLOOR, OPP. LAL GANGA, G.E.ROAD, RAIPUR (PAN) AABAA7987L was conducted by M/s The Registrar of Cooperative society in pursuance of the provisions of the The cooperative societies act Act, and I annex hereto a copy of Their audit report dated 06-Mar-2014 along with a copy each of -

(a) the audited Profit and loss account for the period beginning from 01-Apr-2012 to ending on 31-MAR-2013

(b) the audited balance sheet as at 31-MAR-2013; and

(c) documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

Qualification Type	Observations/Qualifications
	Nil

For SUNIL and SANJAY
Chartered Accountants
(Firm Regn No.: 006144S)
(ALOKJAIN)

PARTNER Membership No: 400264

Place :Raipur

Date: 21/11/2014

7. In support of his contention, the assessee is relied upon various case laws, which are as under:

i) Kendrapara Credit Co-operative Society Ltd., ITA No.87/CTK/2021, order dated 07.06.2022, wherein it is held as under :-

8. We have considered the rival submissions. A perusal of the facts as recorded by the AO shows that the delay in submitting the audit report was on account of delay in obtaining audit report from the statutory auditors. It is fairly admitted that the statutory auditors is appointed by the Registrar of Co-operative Societies and not by the assessee. This being so, we are of the view that the assessee has sufficient and reasonable cause for delay in obtaining the audit report. It is also an admitted fact that the audit report was available before the AO, when the assessment was done. This being so, we are of the view that it is a fit case for deletion of penalty u/s.271B of the Act. Consequently, the penalty levied by the AO U/S.271B of the Act and confirmed by the Id CIT(A) stands deleted.

ii) M/s TPD 101 Uthangarai Mil Producers Co-operative Society Ltd., ITA No.152/Chny/2021, order dated 29.06.2022, wherein it is held as under :-

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7. We have heard both the parties and perused the materials available on record and gone through the orders of the authorities below. The assessee supposed to have been filed audit report as required u/s.44AB of the Act, on or before 31.10.2015. However, such audit report has been filed on 05.03.2016, which is before the date of completion of assessment proceedings u/s.143(3) of the Act. In other words, although the assessee has filed tax audit report beyond the stipulated period, but such tax audit report was made available to the AO before he completes assessment proceedings. The assessee has given reasons for delay in filing tax audit report. As per which, the audit of accounts of society done by the Dept. of Cooperative Audit, could not be completed on or before 31.10.2015 and said delay was not in the hands of the assessee. Therefore, there is a reasonable cause for not filing the tax audit report within prescribed time limit and thus, penalty cannot be levied. We find merits in the submission of the assessee for the simple reason that non-filing of audit report within the due date is a venial technical breach without any mala fide intention on the part of the assessee. Because, completion of audit of books of accounts of the society is under the control of Dept. of Cooperative Audit and thus, unless the Dept. of Cooperative Audit completes audit, the assessee cannot file return of income along with tax audit report. Therefore, we are of the considered view that reasons given by the assessee for not filing tax audit report prescribed u/s.44AB of the Act, is neither intention nor any mala fide intention, but it is venial technical breach and for this reason, penalty u/s.271B of the Act, cannot be levied. This principle is supported by the decision of the Hon'ble jurisdictional High Court in the case of P.Senthil Kumar v. PCIT reported in 416 ITR 336, where an identical issue had been considered by the Court and held that for venial technical breach without any mala fide intention, penalty cannot be levied. The ITAT Cochin Bench in ITA No.411/Cochin/2018 vide order dated 05.02.2019 had held that once audit report has been made available before the AO, when the assessment proceedings were completed, then, there is no reason for levy of penalty.

8. In this view of the matter and considering the facts and circumstances of the case, we are of the considered view that reasons given by the assessee for not filing tax audit report within due date comes under reasonable cause as provided u/s.271B of the Act, and thus, the AO is erred in levying penalty u/s.271B of the Act. Hence, we direct the AO to delete penalty levied u/s.271B of Act.

iii) Arambagh Co-op Agricultural Marketing Society Ltd., ITA No.804&8056/Kol/2014, order dated 28.02.2017, wherein the Tribunal has held as under :-

8. We heard rival submissions and perused the material available on record. As rightly pointed out by the Id. AR that this Tribunal decided the identical issue by holding that the delay caused in obtaining and filing the audit report was beyond the control of assessee. The relevant portion para no-4 of said order dated 03-06-2016 in the case of supra is reproduced herein below for useful reading:

4. We have heard both the sides and also perused the relevant material available on record. As submitted on behalf of the assessee before the authorities below as well as before us, its failure to obtain and furnish the tax audit report by the specified date of 30.09.2009 as per the requirement of section 44AB was due to delay in completion of statutory audit by the auditors appointed by the Cooperative Department. Since the statutory auditor under the Cooperative Act was to be appointed by the Cooperative Department and such appointment as well as conduct and completion of audit by the statutory auditor was beyond the control of the assessee, we find merit in the contention of the Id. counsel of the assessee that the delay in completion of statutory audit, which caused the failure of the assessee to obtain and furnish the tax audit report under section 44AB, was due to the reasons beyond the control of the assessee and the same constituted the sufficient cause for its failure to comply with the requirement of section 44AB. Moreover, the tax audit report obtained belatedly was filed by the assessee along with its return of income for the year under consideration on 05.01.2010 and the same, therefore, was available to the Assessing Officer while making the assessment of the

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assessee for the year under consideration. The default on the part of the assessee in obtaining and furnishing the tax audit report by the specified date thus was technical or venial in nature. Having regard to all these facts and circumstances of the case, we are of the view that it is not a fit case to impose penalty under section 271B and cancelling the penalty so imposed by the Assessing Officer and confirmed by the Id. CIT(Appeals), we allow this appeal of the assessee."

9. In the present case also the assessee could not obtain and file the tax audit report as required u/s. 44AB of the Act due to delay in appointment of auditors by the co-operative department for statutory audit. This appointment is not in the control of the assessee. It is only then after that the assessee appoints tax auditor. The assessee filed the tax audit report immediately after obtaining the same from its Tax Auditor in Form No.3CA on 14-09- 2009. We find that the issue on hand is similar to that case decided by order dated 03-06-2016 by the Coordinate Bench of this Tribunal passed in ITA No.2396/Kol/2013 in the case of supra. Following the same, we are of the view that it is not a fit case to impose ITA Nos. 804 & 805/Kol/14-A-JM M/s. Arambagh Co-op Agrl. Mktg. Society Ltd 4 the penalty of Rs.1,00,000/- u/s. 271B of the Act. Therefore, we cancel the penalty imposed by the AO and confirmed by the CIT(A). Therefore, the ground raised by the assessee is allowed.

iv) Ahmedabad Co-operative Dept. Stores, [2001] 73 TTJ 784 (Ahmedabad-ITAT), wherein the Tribunal has held as under :-

5. I have given careful thought to the rival submissions advanced before me. There is no dispute that assessee is a cooperative society and its activities are governed by Gujarat Cooperative Societies Act, 1960. The accounts of the assessee are required to be audited by a special auditor appointed by the Registrar of Cooperative Societies. It is well known that Government auditors audit accounts of such cooperative societies. They carry out audit as per the statutory requirements and the assessee can have no control or authority over such auditors. It is settled law that penalty is to be imposed for defiance of law or for not carrying out a statutory obligation. It cannot be imposed on the assessee for nonperformance of duties by public agencies like Government auditors. The assessee right from beginning contended that delay is attributable to late auditing done by the statutory auditors. For the act of statutory auditor, the assessee cannot be held to be responsible under a provision like section 271B. It has been a settled law since the decision of Hindustan Steel Ltd. v. State Of Orissa[†]. [1972] 83 ITR 26 (SC) that the levy of penalty is discretionary and penalty is not to be imposed for technical or venial breach of a statutory provision. In the present case, statutory audit was completed only on 17-1-1990. The auditors raised some points in the audit report which were required to be looked into and complied with by the assessee. After complying with the various points the assessee submitted return on 26-2-1990. It is not a case in which the assessee did not take proper care to comply with various statutory provisions. No default is attributable to the act and conduct of the assessee. Therefore, in my opinion, it is not a fit case for levy of penalty under section 271B of the IT Act. The penalty levied is held to be unjustified and is cancelled. In the light of above finding I deem it unnecessary to go into several other legal issues raised by the learned counsel for the assessee. The penalty imposed is cancelled.

v) Mathana Model Co-op Credit & Services Society Ltd., [2008] 299 ITR 70 (Punjab & Haryana), wherein the Hon'ble Punjab & Haryana High Court held as under :-

Section 271B, read with section 273B, of the Income-tax Act, 1961 - Penalty - For failure to get accounts audited - Assessment year 2004-05 - As assessee-co-operative society failed to get its accounts audited within stipulated date, a show-cause notice under section 271B was issued to it - Assessee submitted copy of audit report along

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with its reply stating that it being a co-operative society was required to get its accounts audited by auditor appointed by Registrar, Co-operative Societies and since auditor was not appointed by Registrar within stipulated time, audit report could not be submitted in time - Assessing Officer rejected assessee's explanation and imposed penalty upon it - Whether any penalty could be levied upon assessee - Held, no

vi) Iqbalpur Cooperative Cane Development Union Ltd. [2013] 218 Taxman 70 (Uttarakhand)(Mag.), wherein the Hon'ble Uttarakhand High Court has held as under :-

Section 44AB, read with sections 271B and 273B of the Income-tax Act, 1961 - Tax audit [Appointment of auditor] - Assessee was a cooperative society, registered under U.P. Co-operative Societies Act, 1965 - Accounts of assessee was required to be audited in accordance with section 64 of U.P. Co-operative Societies Act - Since assessee's account was not audited within stipulated date, penalty under section 271B was imposed on assessee - Tribunal granted relief to assessee under section 273B holding that assessee established that appointment of auditor was not within his domain and, it was also not within his domain to have auditor to be appointed by Registrar or such person as appointed by State Government, to complete audit within specified date - Whether on fact there was no scope of interference with this appeal - Held, yes [Para 2] [In favour of assessee]

vii) Hindustan Steel Ltd., [1972] 83 ITR 26 (SC), wherein the Hon'ble Supreme Court has held as under :-

Section 270 of the Income-tax Act, 1961 - Penalty - General - Penalty is not to be imposed if there is no conscious breach of law An order imposing penalty for failure to carry out a statutory obligation is the result of a quasi-criminal proceeding, and penalty will not ordinarily be imposed unless the party obliged, either acted deliberately in defiance of law or guilty of conduct, contumacious or dishonest, or acted in conscious disregard to its obligation. Penalty will not also be imposed merely because it is lawful to do so. Whether penalty should be imposed for failure to perform a statutory obligation is a matter of discretion of the authority to be exercised judicially and on a consideration of all the relevant circumstances. Even if a minimum penalty is prescribed, the authority competent to impose the penalty will be justified in refusing to impose penalty, when there is a technical or venial breach of the provisions of the Act or where the breach flows from a bona fide belief that the offender is not liable to act in the manner prescribed by the statute.

8. On the other hand, Id.Sr. DR submitted that the assessee was provided with sufficient opportunities to represent its case before the Id. CIT(A), but the assessee failed to furnish any evidence in support of its contention. Accordingly, the Id. CIT(A) has rightly confirmed the penalty levied by the AO, and, therefore, the appeal of the assessee deserves to be dismissed.

9. We have considered the rival contentions and perused the materials available on record and referred to the case laws, on which, reliance was

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placed by the Ld.AR. Before us, the Ld.AR of the assessee has filed a Paper Book containing documents relating to statutory audit, appointment of tax auditor and tax audit report of the assessee's society. On perusal of such evidence, which were extracted hereinabove, it is an admitted fact that the statutory audit of the assessee's society was completed on 06.03.2014, Tax auditor was appointed on 17.10.2014 and the tax audit in Form Nos.3CA & 3CD were completed by the Tax Auditor on 21.11.2014. That, on receipt of Tax audit by the assessee's society on 21.11.2014 immediately after two days on 23.11.2014, the assessee has filed the Tax Audit Report with the departmental authorities on 23.11.2014. These facts are explained by the assessee along with supporting case laws before the Ld.CIT(A). However, as observed by the Ld.CIT(A), the explanation of the assessee was not found satisfactory. Since the facts mentioned in Form No.35 were not supported with documentary evidence. On perusal of the documents submitted before us, it is apparent that the statutory audit as well as tax audit of assessee society was completed after the due date prescribed for filing of Audit Report. Even the Tax Auditor was appointed by the regulatory body after the due date prescribed, therefore, there was sufficient cause for delay in completion and submission of the Tax Audit Report as required u/s.44AB of the Act. We, therefore, respectfully following the judicial pronouncements referred to hereinabove are of the considered opinion that penalty levied by the AO u/s.271B of the Act, on account of not getting the accounts audited within the specified due date and confirming by the

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Ld.CIT(A), deserves to be deleted. Resultantly the appeal of the assessee is allowed.

10. In the result, appeal filed by the assessee is allowed.

Order pronounced on the 10th day of August 2023, in Raipur.

Sd/-

(रवीश सूद)

(RAVISH SOOD)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(अरुण खोडपिया)

(ARUN KHODPIA)

लेखा सदस्य/ACCOUNTANT MEMBER

रायपुर/Raipur,

दिनांक/Dated: 10th August, 2023.

TLN, Sr.PS (on Tour)

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त (अपील) / The CIT(A)-1, Raipur (C.G)
4. The Pr.CIT-1, Raipur (C.G)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच, रायपुर /
The DR, ITAT, Raipur Bench, Raipur.
6. गार्ड फाईल/Guard File

आदेशानुसार / By Order

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