

आयकर अपीलीय अधिकरण, "पटना" न्यायपीठ पटना
IN THE INCOME TAX APPELLATE TRIBUNAL
"PATNA" BENCH, PATNA

(Heard from Kolkata Benches through web-based video conferencing platform)

BEFORE SHRI RAJPAL YADAV, HON'BLE VICE PRESIDENT
&
SHRI DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

I.T.A. Nos. 17 to 23/Pat/2023
Assessment Years: 2013-14 to 2019-20

Sunita Kumari Mir Abu Saleh Road Kotwali Bihar - 823001 [PAN: AOUPK1552K]	Vs	ACIT, Central Circle-2, Patna
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

I.T.A. No. 25/Pat/2023
Assessment Year: 2016-17
I.T.A. No. 26/Pat/2023
Assessment Year: 2018-19
I.T.A. No. 27/Pat/2023
Assessment Year: 2019-20

Uday Shankar Arun Mir Abu Saleh Road Kotwali Bihar - 823001 [PAN: ABIPA1527H]	Vs	ACIT, Central Circle-2, Patna
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

I.T.A. No. 28/Pat/2023
Assessment Year: 2019-20

Jeevan Rekha Diagnostic & Nursing Home Mir Abu Saleh Road Kotwali Bihar - 823001 [PAN: AALFJ8795Q]	Vs	ACIT, Central Circle-2, Patna
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Manish Rastogi, Advocate
Revenue by :	Smt. Rinku Singh, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 22/06/2023
घोषणा की तारीख /Date of Pronouncement: 11/08/2023

आदेश/ORDER

PER, BENCH:

All these appeals are filed by assessees directed against separate orders of the Learned Commissioner of Income Tax (Appeals), Patna-3, (hereinafter the 'ld. CIT(A)') passed u/s 250 of the Income Tax Act (hereinafter 'the Act'), event dated 26/11/2022, for all the impugned Assessment Years.

2. As the issues involved in all these appeals are identical, they were heard together and are being disposed off by way of this common order.

3. Facts in brief are that Dr. Sunita Kumari along with her husband Dr. Uday Shankar Arun, run a nursing home and medical diagnostic centre by the name of Jeevan Rekha Diagnostic and Nursing Home in the district of Gaya, Bihar. Search and survey action was carried out under section 132/133A of the Act on 28/09/2018 at the business premises Jeevan Rekha Diagnostic and Nursing Home as well as at the residence of Dr. Sunita Kumari and Dr. Uday Shankar Arun. Thereafter, notice under section 153A of the Act were issued for AY 2013-14 to 2018-19 being six years preceding the year of search and assessment proceedings were carried out during which the concerned assessee(s) filed their income tax returns. Assessment proceedings

were also carried out for the year of search i.e., for Assessment Year 2019-20 and various additions were made in the hands of the three assessee(s). However, in the present bunch of appeals, the appeal by the assessee Dr. Sunita Kumari are for Assessment Year 2013-14 to 2019-20, appeal by Dr. Uday Shankar Arun are for Assessment Year 2016-17, 2018-19 and 2019-20 and appeal of the partnership firm i.e., Jeevan Rekha Diagnostic and Nursing Home is for Assessment Year 2019-20. The respective assessee's have raised points on merits and also raised legal issues by filing additional grounds in the case of Dr. Sunita Kumari as well as Dr. Uday Shankar Arun.

4. **We will first take up the appeals of the assessee, namely, Dr. Sunita Kumari in I.T.A. Nos. 17 to 23/Pat/2023 for Assessment Years: 2013-14 to 2019-20.**

5. At the outset, the ld. Counsel for the assessee referring to the judgement of the Hon'ble Supreme Court in the case of of *Principal Commissioner of Income-tax, Central-3 v. Abhisar Buildwell (P.) Ltd.* reported in [2023] 149 taxmann.com 399 (SC), submitted that the **additions made for Assessment Year 2013-14 to 2018-19**, deserves to be deleted as they are not based on any incriminating material seized during the course of search.

On the other hand, the ld. D/R vehemently argued supporting the orders of the lower authorities.

6. We have heard rival contentions and perused the record placed before us. The assessee has raised legal ground challenging the validity of the assessment proceedings carried out under section 153A of the Act contending that addition made in the assessment orders in question are not based on any incriminating material found during the course of search. Reliance has been placed on the judgement of the Hon'ble Supreme Court in the case of *Abhisar Buildwell (P.) Ltd. (supra)*. The proposition laid down by the Hon'ble Court reads as follows:-

"14. In view of the above and for the reasons stated above, it is concluded as under:

i) that in case of search under [Section 132](#) or requisition under [Section 132A](#), the AO assumes the jurisdiction for block assessment under [section 153A](#);

ii) all pending assessments/reassessments shall stand abated;

iii) in case any incriminating material is found/unearthed, even, in case of unabated/completed assessments, the AO would assume the jurisdiction to assess or reassess the 'total income' taking into consideration the incriminating material unearthed during the search and the other material available with the AO including the income declared in the returns; and

iv) in case no incriminating material is unearthed during the search, the AO cannot assess or reassess taking into consideration the other material in respect of completed assessments/unabated assessments. Meaning thereby, in respect of completed/unabated assessments, no addition can be made by the AO in absence of any incriminating material found during the course of search under [Section 132](#) or requisition under [Section 132A](#) of the Act, 1961. However, the completed/unabated assessments can be re-opened by the AO in exercise of powers under [Sections 147/148](#) of the Act, subject to

fulfilment of the conditions as envisaged/mentioned under [sections 147/148](#) of the Act and those powers are saved.

The question involved in the present set of appeals and review petition is answered accordingly in terms of the above and the appeals and review petition preferred by the Revenue are hereby dismissed. No costs."

7. Now, examining the facts of the instant case in the light of the ratio laid down by the Hon'ble Supreme Court in the case of *Abhisar Buildwell (P.) Ltd. (supra)*, we notice that for Assessment Year 2013-14 and 2015-16, the return of income under section 139(1) of the Act was filed on 10/05/2014 and 09/03/2017 and no notice under section 143(2) of the Act, was issued for selecting the case of the assessee for scrutiny and as on the date of search assessment proceedings were not pending and, therefore, AY 2013-14 and 2015-16, are non-abated and completed assessments. Further we notice that the additions made in the assessment order are only based on some observations of the bank statement as well as expenditure claimed in the profit and loss account which are already on record and thus no addition has been made on any incriminating material found during the course of search. Therefore, we are inclined to hold that the assessment proceedings carried out under section 153A/143(3) of the Act for AY 2013-14 and 2015-16 deserve to be quashed and the additions made therein are hereby deleted in the light of the judgement of the Hon'ble Supreme Court in the case of *Abhisar Buildwell (P.) Ltd. (supra)*. Thus, appeal for

Dr. Sunita Kumari Assessment Year 2013-14 and Assessment Year 2015-16 are allowed.

8. So far as the remaining assessment years are concerned i.e., AY 2014-15, 2016-17, 2017-18 and 2018-19, we notice that for AY 2014-15, the return of income filed by the assessee was defective and being invalid return, the assessee cannot claim immunity from being assessed under section 153A of the Act and as far as the remaining Assessment Years i.e., 2016-17, 2017-18 and 2018-19 are concerned, the time limit for issuing notice for selecting the case for scrutiny u/s. 143(2) of the Act, has either not expired or the returns have been filed after the date of search and, therefore, they are not completed or non-abated assessments and, therefore, merged the proceedings under section 153A of the Act. **Therefore, the additional legal ground raised for Assessment Years 2014-15, 2016-17, 2017-18 and 2018-19, are hereby dismissed.**

8. Now we take up the grounds raised on the merits in the case of Dr. Sunita Kumari.

10. In ITA No. 18/Pat/2023 for AY 2014-15, assessee has challenged the finding of the Id. CIT(A) confirming the addition for unexplained cash deposit at Rs.2,10,592/- and disallowance of expenditure at Rs.2,38,705/-.

11. We have heard rival contentions and perused the material placed before us. So far as the issue relating addition of Rs.2,10,592/- is concerned, we notice that the Id. AO has referred to the deposits made in the bank account held with HDFC Bank and compared the same with the gross professional receipt and for the excess amount of Rs.7,75,730/-, assessee was asked to explain the source thereto. To the said query, the Id. AO was satisfied except for the source of deposit from opening balance at Rs.2,10,592/-. We notice that the assessee is a medical professional and is regularly filing return of income for last many years. Being a regular income tax assessee, possibility of having accumulated savings of Rs.2,10,592/-, cannot be doubted. Even the assessee has filed copy of the balance sheet and income and expenditure account for the year and there is positive cash in hand available with the assessee. Therefore, we fail to find any merit in the finding of the Id. CIT(A) and thus allow Ground No. 2 raised by the assessee and delete the addition of Rs.2,10,592/-.

12. The second issue for consideration is disallowance of expenditure at Rs.2,38,705/-. We observe that the assessee has declared professional income of Rs.21,90,890/-and after claiming the expenditure has shown that income at Rs.8,56,740/-. However, the Id. AO has applied the provisions of section 44ADA of the Act, observing that assessee needs to declare 50% of the professional receipts is

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taxable income. We, however, fail to find any merit in the said observation of the Id. CIT(A) as well as the Id. AO because Section 44ADA of the Act, has come into force from AY 2017-18. Prior to the said provision come into force, Id. AO ought to have examined the correctness of the expenditure and if any discrepancy had been noticed the same should have been subjected to addition. But in the absence of any such finding by the Id. AO, we are inclined to hold in favour of the assessee. Accordingly the finding of the Id. CIT(A) is set aside and disallowance of expenditure of Rs.2,38,705/- is hereby deleted. Ground No. 3 raised by the assessee is allowed.

13. Other grounds raised for AY 2014-15 in ITA No. 18/Pat/2023, are general in nature and need no adjudication.

14. Now, we take up the appeal in ITA No. 20/Pat/2023 for AY 2016-17.

15. The first issue is regarding unexplained cash deposit at Rs.2,00,993/-. We notice that against the professional receipt of Rs.19,88,789/-, there was a deposit of Rs.29,00,236/-. The assessee gave complete explanation about the sum of Rs.9,11,447/-, which also included deposit on account of the opening balance at Rs.2,00,993/-. The Id. Assessing Officer was not satisfied with the submissions and added the sum in the hands of the assessee. We notice that the assessee has been filing return of income for the past many years and sufficient

cash in hand is available and the details of the same has been placed in the paper book filed before us. Considering the same, we set aside the finding of the Id. CIT(A) and delete the impugned addition of Rs.2,00,993/-.

16. The second issue for our consideration is regarding disallowance of expenditure of Rs.5,611/-. The Id. Assessing Officer has made the addition applying provisions of section 44ADA of the Act holding that 50% of the professional receipts is required to be included as taxable income. As discussed earlier, provisions of section 44ADA of the Act has come into force from Assessment Year 2017-18 and hence the same cannot be applied in the year under consideration and in absence of any other discrepancy noticed by the Id. Assessing Officer, the addition deserves to be deleted. Accordingly, we set aside the finding of the Id. CIT(A), delete the addition of Rs.5,611/- and allow Ground No. 3 raised by the assessee.

17. All the other grounds are general in nature and need no education.

18. Now, we take up assessee's appeal in ITA No. 21/Pat/ 2023 for Assessment Year 2017-18.

19. The sole issue for our consideration is regarding the unexplained cash deposit of Rs.65,195/- claimed by the assessee to be made from the opening cash on hand. We notice that the assessee has explain the

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source of deposit in the bank account but Id. Assessing Officer was not satisfied with the explanation of deposit of opening cash on hand at Rs.65,195/-. Considering the income declared by the assessee and also considering the withdrawals made in the past and the balance sheet and income and expenditure account filed before us, the source of cash deposit of Rs.65,195/-, cannot be doubted. We, therefore, set-aside the finding of the Id. CIT(A) and delete the addition.

20. All other grounds raised in this appeal are general in nature and need no adjudication.

21. Now we take up assessee's appeal in ITA No. 22/Pat/ 2023 for Assessment Year 2018-19.

22. The sole issue for our consideration is disallowance of indirect expenditure at Rs.2,11,877/-. We notice that the assessee has earned gross professional income at Rs.7,35,083/-and has claimed indirect expenditure at Rs.5,79,419/-. Assessee declared professional income at Rs.1,55,664/-. We observe that the special provision of computing profit and gains on presumptive basis for the assessee being an individual or a partnership form other than a Limited liability partnership firm, engaged in the profession referred under section 44AA(1) of the Act and whose gross receipts do not exceed Rs.50,00,000/-, a sum equal to 50% of the gross received or sum higher than the aforesaid sum if claimed by the assessee shall be deemed to

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be the profits and gains of such provision chargeable to tax. In case if an assessee offers income less than 50% of the gross professional receipt, it has to maintain books of accounts as per Section 44AA(1) of the Act and get them audited under section 44AB of the Act and furnish a report thereof as provided under section 44ADA of the Act. Since in the instant case, the assessee is having professional income and net income declared is less than 50% of the gross professional receipts and books of accounts are not audited under section 44AB of the Act, we fail to find any infirmity in the finding of the Id. CIT(A) and confirm the disallowance of Rs.2,11,877/-. Accordingly, we dismiss Ground No. 2. All other grounds are general and consequential in nature which need no adjudication.

23. Now, we take up ITA No. 23/Pat/ 2023 for Assessment Year 2019-20.

24. The first issue for consideration is unexplained deposit of Rs.9,65,122/-. We notice that when the assessee was asked to explain the said sum it was stated that assessee has withdrawn amount from the partnership firm Jeevan Rekha Diagnostic & Nursing Home in the preceding financial year i.e., FY 2017-18 i.e., Assessment Year 2018-19. However, both the lower authorities were not satisfied.

25. 24.1. Before us, the Id. Counsel for the assessee has placed of the partner of Dr. Sunita Kumar in the books of Jeevan Rekha Diagnostic & Nursing Home. A perusal of the same shows that in the preceding financial year i.e., FY 2017-18 cash amounting to Rs.26,50,000/- was withdrawn from the partnership firm. The Id. Counsel for the assessee also placed a copy of the income tax return, balance sheet and profit and loss account of the partnership firm. It is also stated before us that the said partnership firm has also been subjected to scrutiny for Assessment Year 2018-19. Considering these facts we are satisfied that the assessee has sufficient cash in hand to explain the source of deposit at Rs. Rs.9,65,122/- and the said source is from the withdrawal from partnership firm the preceding financial year. We accordingly set-aside the finding of the Id. CIT(A) and delete the addition of Rs.9,65,122/-and allow Ground No. 2 raised by the assessee.

25. Next issue for our consideration is disallowance of expenditure at Rs.28,317/-. We find that the disallowance has been made by the Id. Assessing Officer apply and provisions of section 44ADA of the Act. Since the facts of the assessee are identical as has been dealt by us for Assessment Year 2018-19 and assessee did not get the books of account audited u/s 44AB of the Act, provisions of section 44ADA of the Act will apply and since the assessee has declared income less than 50% of the gross professional receipt, we fail to find any infirmity in the order

of the Id. CIT(A) and confirm the disallowance of Rs.28,317/-. Thus, Ground No. 3 raised by the assessee is dismissed. Other Grounds, being general and consequential in nature need no adjudication.

26. **In the result, appeals of the assessee, Dr. Sunita Kumar, for AY 2013-14 and 2015-16 are allowed and appeal for Assessment Year 2014-15, 2016-17, 2017-18 and 2019-20 are partly allowed and appeal for Assessment Year 2018-19 is dismissed.**

27. Now, we take up the appeal in Dr. Uday Shankar Arun ITA No. 25/Pat/2023 for Assessment Year 2016-17.

28. As per the additional ground raised by the assessee for raising the legal issue that for Assessment Year 2016-17 and 2018-19, no addition deserves to be sustained as they are not based on any incriminating material. We find that the judgement of the Hon'ble Apex Court in the case of *Abhisar Buildwell (P.) Ltd. (supra)*, cannot be of any support to the assessee because the original return of income for AY 2016-17, has been filed on 31/03/2018 and before the expiry of six months from the end of the year i.e., 30/09/2018, the search was conducted on 28/09/2018. Similarly for AY 2018-19, return of income has been filed in compliance to notice under section 153A of the Act, therefore, AYs 2016-17 and 2018-19, cannot be categorised under the completed or not unabated assessment years and, therefore, the AO was well within his jurisdiction to carry out the assessment

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proceedings. Therefore, the assessee fails to succeed on the additional legal ground raised before us. The additional grounds for Assessment Year 2016-17 and for Assessment Year 2018-19 are dismissed.

29. Now we take up the merits of the case for AY 2016-17. The only issue for consideration is unexplained deposit in the bank account at Rs.12,02,097/-.

30. We have heard rival contentions and perused the material placed before us. We note that during the year under consideration, gross professional receipts have been shown at Rs.20,40,290/- whereas the deposits in the bank account held with ICICI Bank and Indian Bank amounts to Rs.37,33,853/-. When the assessee was confronted to explain the source of the deposit of Rs.16,93,563/-, following reconciliation statement was placed before the lower authorities:-

SI No.	Name of the Bank / Account Number	Total deposits in the year	Amount trf to 2124 from 7251	
			Date of til	Amount trf
i.	ICICI Bank (SB) 046301000315	62123.00	NA	Nil
ii.	Indian Bank (CA) 851552124	2786730.00	24.04.2015	400000.00
Hi.	Indian Bank (CA) 8515767251	885000.00	NA	Nil
	Total	3733853.00		
iv.	Gross professional receipts as per ITR			2040290.00
v.	Net income returned from as per column no. A III 2 of the ROI		Net income is Rs.	1824989.00
vi.	Interest on savings bank		90475.00	991.00
vii.	Total sources of receipts including receipts from supply of medical goods and interbank transactions.			4266270.00
viii.	Total sources of receipts including net receipts from supply of medical goods.			2531756.00

31. We have perused the above reconciliation statement and notice that the Id. AO has only considered the gross professional receipt but did not consider that the assessee used to purchase the medical goods on behalf of the patients and such transactions were also carried out through banking channels. During the year, total of such sum received by the assessee for the supply of medical goods amounted to Rs.25,31,756/-. Along with this there are inter-bank transfers also. If all these gross receipts are considered the assessee had Rs.42,66,220/- of the available funds for deposit against the total deposit of Rs.37,33,853/- in the bank account. Under these given facts and circumstances, since both the lower authorities failed to consider the amount received by the assessee from the patients towards supply of medical goods and thereafter used for purchase of medical goods and these transactions being carried out through proper banking channel, therefore, we are inclined to decide the issue in favour of the assessee being satisfied with the explanation given regarding the source of alleged deposit. Accordingly, the findings of the Id. CIT(A) has set aside in the impugned addition of Rs.12,02,097/- is hereby deleted. Ground No. 2, is allowed. Other Grounds, being general and consequential in nature need no adjudication.

32. Now, we take up ITA No. 26/Pat/ 2023 for AY 2018-19.

The sole issue for our consideration is disallowance of indirect expenditure at Rs.84,035/-. We notice that the gross professional receipt for the year under consideration is Rs .4,92,509/-and the assessee has claimed indirect expenditure at Rs.3,30,289/- and declared professional income at Rs.1,62,220/- which is less than 50% of the professional receipt which the assessee was required to declare as per the provisions of section 44ADA of the Act as discussed in the preceding paragraphs. Since the books of accounts have not been audited under section 44AB of the Act, the impugned disallowance of Rs.84,035/- deserves to be confirmed. Thus, no interference is called for in the finding of the Id. CIT(A). The sole effective ground raised by the assessee on merits is dismissed. Other Grounds, being general and consequential in nature need no adjudication.

33. Now, we take up ITA No. 27/Pat/2023 for AY 2019-20.

34. The following three issues have been raised for our consideration:-

- (i) unexplained deposit at Rs.3,73,874/-
- (ii) disallowance of expenditure at Rs.1,42,589/-
- (iii) addition for unexplained money found during the course of search at Rs.7,16,000/-

35. So far as the issue regarding unexplained bank deposit of Rs.3,73,874/-is concerned, we notice that during the course of

assessment proceedings when the assessee was asked to explain the source of deposits in the bank, it provided certain details. But Id. Assessing Officer was not satisfied with the claim of the assessee that Rs.3,73,874/- was the savings of earlier years which has been utilised for depositing in the bank account in the current year. The assessee failed before the Id. CIT(A) on this issue. We, on perusal of submissions filed before the lower authorities, find that the assessee has been filing return of income regularly since Assessment Year 2007-08 and the net taxable income offered in the income tax returns for these years is approximately Rs.1.15 Crores.. We, thus are of the considered view that the claim of the assessee of having accumulated savings of Rs.3,73,874/- has merit and is backed by the fact of the income declared in the return of income for the past 10 years. Thus, we set aside the findings of the Id. CIT(A), delete the addition of Rs.3,73,874/- and allow Ground No. 2 raised by the assessee.

35. Ground No. 3, is regarding indirect expenditure of 1,42,589/-. Facts of this issue remains the same has held various in the preceding year for Assessment Year 2018-19 and the application of section 44ADA of the Act on the professional receipts earned by the assessee during the year. In absence of the books of accounts being audited under section 44AB of the Act, provisions of section 44ADA of the Act

have rightly been applied by the revenue authorities. Thus, no interference is called the finding of the Id. CIT(A), the disallowance is confirmed and Ground No. 3 raised by the assessee is dismissed.

36. Ground No. 4, is raised against the addition for undisclosed money u/s 69A of the Act. We notice that the cash amounting to Rs.99,95,700/-, was seized from the business premises of Jeevan Rekha Diagnostic & Nursing Home. During the course of assessment proceedings of the partnership from when the source of the cash found during the course of search at Rs. 99,95,700/-, was called for, it was stated that out of the said sum of Rs. 25,65,000/-, belongs to Dr. Uday Shankar Arun and in the verification given by Dr. Uday Shankar Arun, Rs.18,50,000/- was withdrawal from partnership firm and Rs.7,16,000/- was from old savings. The dispute before us only relates to the explanation given by the assessee about Rs.7,16,000/-from old savings. As discussed earlier that assessee has been filing ITR four last 10 years and has offered approximately Rs.1.15 Crores has total taxable income. Our attention was further drawn to the profit and loss account and balance sheet of Dr. Uday Shankar Arun for the past six years. Perusal of the same indicates that to some extent there is merit in the contention of the Id. Counsel for the assessee about the position of old savings by Dr. Uday Shankar Arun. However, considering the facts of the case as well as the benefit of opening balance given while

dealing with Ground No. 2 of the assessee's appeal, we give relief of Rs.6,00,000/- to the assessee and confirmed the addition at Rs.1,16,000/-. Thus, Ground No. 4, raised by the assessee is partly allowed. Other Grounds, being general and consequential in nature need no adjudication.

37. Now, we take up ITA No. 28/Pat/ 2023 for Assessment Year 2019-20 in the case of Jeevan Rekha Diagnostic & Nursing Home.

The only issue for our consideration is the protective addition of Rs.7,16,000/- made in the hands of the partnership firm, we find that since the issue of substantive addition has already been dealt by us in the case of Dr. Uday Shankar Arun, in ITA No. 27/Pat/2023 and part relief granted, the protective addition made in the hands of the partnership firm is not warranted. Thus, the finding of the Id. CIT(A) is set aside and the sole effective ground raised by the assessee is allowed.

39. In the result :-

ITA No. & Assessment Year	Assessee	Result
ITA No. 17/Pat/2023; Assessment Year 2013-14	Dr. Sunita Kumari	Allowed
ITA No. 18/Pat/2023; Assessment Year 2014-15	Dr. Sunita Kumari	Partly Allowed
ITA No. 19/Pat/2023; Assessment Year 2015-16	Dr. Sunita Kumari	Allowed
ITA No. 20/Pat/2023 Assessment Year 2016-17	Dr. Sunita Kumari	Partly Allowed
ITA No. 21/Pat/2023 Assessment Year 2017-18	Dr. Sunita Kumari	Partly Allowed

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ITA No. 22/Pat/2023 Assessment Year 2018-19	Dr. Sunita Kumari	Dismissed
ITA No. 23/Pat/2023 Assessment Year 2019-20	Dr. Sunita Kumari	Partly Allowed
ITA No. 25/Pat/2023 Assessment Year 2016-17	Dr. Uday Shankar Arun	Partly Allowed
ITA No. 26/Pat/2023 Assessment Year 2018-19	Dr. Uday Shankar Arun	Dismissed
ITA No. 27/Pat/2023 Assessment Year 2019-20	Dr. Uday Shankar Arun	Partly Allowed
ITA No. 28/Pat/2023 Assessment Year 2019-20	Jeevan Rekha Diagnostic & Nursing Home	Allowed

Order pronounced in the Court on 11th August, 2023 at Kolkata.

Sd/-

(RAJPAL YADAV)
VICE-PRESIDENT

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

Kolkata, Dated 11/08/2023

Sd/-

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, अधिकरण अपीलीय आयकर , पटना /DR,ITAT, Patna,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Patna