

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

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER
AND
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.72/RPR/2023
निर्धारण वर्ष / Assessment Year : 2012-13

Bethany Seva Sangam
C/o. Bethany College of Nursing,
Borsi, Durg (C.G.)
PAN : AAAAB0776D

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
(Exemption), Ward-2,
Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri R.B Doshi, CA
Revenue by : Shri Satya Prakash Sharma, Sr. DR

सुनवाई की तारीख / Date of Hearing : 17.08.2023
घोषणा की तारीख / Date of Pronouncement : 21.08.2023

आदेश / ORDER**PER RAVISH SOOD, JM:**

The present appeal filed by the assessee trust is directed against the order passed by the Commissioner of Income-Tax (Appeals), National Faceless Appeal Center (NFAC), Delhi, dated 04.01.2023, which in turn arises from the order passed by the A.O. under Sec. 272A(2)(e) of the Income-tax Act, 1961 (in short 'the Act') dated 19.01.2022 for the assessment year 2012-13. The assessee has assailed the impugned order on the following grounds of appeal:

“1. In the facts and circumstances of the case, Ld. CIT(A) erred in confirming penalty of Rs.2,55,800/- levied by the A.O u/s.272A(2)(e). The penalty levied by the A.O and confirmed by the Ld. CIT(A) is arbitrary, illegal and not justified.

2. The appellant reserves the right to add, amend or modify any of the ground/s of appeal.”

2. Succinctly stated, the assessee trust is running an educational institution viz. Bethany College & Nursing. Based on information received by the department that though the assessee trust had deposited cash in its savings bank account and also received interest during the year under consideration but had not filed its return of income, the A.O. called upon it to file its return of income for the year under consideration. As the assessee did not comply with the directions of the A.O. and failed to file its return of income, its case was

reopened u/s.147 of the Act. Notice u/s.148 of the Act dated 30.03.2019 was issued to the assessee. The assessee filed a return of income in compliance to the notice issued u/s.148 of the Act after the lapse of the period of 30 days, i.e., on 24.07.2019, declaring income Rs. Nil. As per the e-filing portal, the return of income filed by the assessee was treated as invalid [due to the reason pending ITR-V/E verification]. The A.O. framed the assessment in the assessee's case vide his order dated 31.10.2019 assessing its income at Rs. Nil.

3. As per the Faceless Penalty Scheme, 2021, which the CBDT notified on 12.01.2021 wherein penalty proceedings were assigned to ReFAC(AU), the assessee was called upon to put forth an explanation as to why it may not be subjected to penalty under clause (e) of sub-section (2) to Section 272A of the Act i.e., for its failure to furnish return of income which it was obligated to file under subsection (4A) of Section 139 of the Act. After affording sufficient opportunities, the assessee finally uploaded its written submissions on 27.09.2021, wherein it tried to impress upon the A.O. that no penalty under the aforesaid statutory provision was called for in its case. For the sake of clarity, the reply of the assessee is culled out as under:

"The society is being managed by Saints/Priest appointed by the Organization. This Saints/Priest, apart from Management, are also engaged in self-studies, research, gaining knowledge for working for the betterment of society etc. The placement of such saints/priest is on transfer basis and

usually they are compulsorily moved to other Charitable Society of the Organization within period of about 02 to 03 years so that the society can gain better setup based on experience of person heading the society and the ultimate aim to provide charitable services as per the objectives of the Trust.

Considering the overall up-keepment of such saints/priest are not well versed with the provisions and complexities of Income Tax Act. The relevant previous year was the year in which the Nursing College attended about 80% of admissions and the assessee was not familiar with the relevant provisions of filing of return of income and the procedure involved thereof. The management was under bonafide belief that the society is registered under section 12A of the Income Tax Act, 1961 and the Income from Educational Activities is exempt under the Income Tax Act 1961. Further it was honest belief of that Management that since the entire income was applied towards the charitable activities, no tax was payable for the assessment year under consideration hence provisions of filing of Income Tax Return is not applicable. However, immediately on being appraised, the income tax returns were filed for all the years without any further delay. The delay in filing the return was/not intentional or deliberate."

In view of above the assessee requested to drop the penalty proceedings."

4. Observing, that submission of the assessee were not only devoid and bereft of any merits, but also that nobody could be permitted to plea of ignorance of law as an excuse, the A.O held a conviction that the assessee had violated provisions of Section 139(4A) of the Act without any plausible reasons, therefore, it was liable for penalty u/s. 272A(2)(e) of the Act. Accordingly, the A.O vide his order passed u/s. 272A(2)(e) of the Act dated 19.01.2022 imposed penalty of Rs.2,55,800/- i.e. @100/- per day for the period of delay of 2558 days.

5. Aggrieved, the assessee carried the matter in appeal before the CIT(Appeals) but without any success. The CIT(Appeals) while upholding the penalty imposed by the A.O u/s. 272A(2)(e) of the Act observed as under:

“4.1 The penalty order passed by the AO has been perused. It is seen that in the case of the appellant, an information was received by the Department that the appellant deposited cash in its saving bank account and also received interest during the year under consideration and according to the provisions of section 139(1) of the Income Tax Act, 1961, the appellant was required to file its return of income for A.Y.2012-13 upto 30.09.2012. However, the appellant did not file its return of income for the year under consideration. Therefore, the case of the appellant was re-opened by initiating proceedings under section 147 of the Act and the AO (ITO (Exemption)-2, Raipur (C.G.) issued notice u/s 148 of the Act on 30.03.2019, duly served to the appellant requiring it to file return of income within thirty days from the service of notice. However, the return of income was not filed within the stipulated period of thirty days and the appellant filed return of income in ITR-5 through e-filing on 24.07.2019 declaring total income at NIL. As per e-filing portal the ITR filed by the appellant was an invalid return due to the reason pending for ITR-V/E-verification. The AO observed that the appellant had income which exceeded maximum amount not chargeable to income tax without giving effect to the provisions of section 11 and 12 of the Act and the appellant had failed to furnish its return of income as per provisions of section 139(4A) of the Act. Finally, the AO proceeded to complete the assessment proceedings vide order u/s. 143(3) r.w.s. 147 of the Act dated 31.01.2019 assessing the total income at NIL. However, penalty proceedings u/s.272A(2)(e) of the Act were initiated during the course of assessment proceedings, as the appellant was required to furnish the return of income before the due date as mentioned in section 139(4A) of the Act.

4.2 Penalty notice u/s. 272A(2)(e) of the Act was issued to the appellant on 05.08.2021 and thereafter show cause notice for levy of penalty was also issued on 06.01.2022, in response to which the appellant uploaded its written submissions. According to the provisions of section 139(4A) of the Act, if the total income of the assessee without giving effect to the provisions of Sections 11 and 12 exceeds the maximum amount which is not chargeable to income tax, the assessee shall furnish its return of income of the relevant previous year. In the case of the appellant, the AO observed that the appellant had income which exceeded the maximum amount not chargeable to income tax without giving effect to the provisions of Section 11 and 12 of the Act, which the appellant had clearly violated the provisions of Section 139(4A) without any plausible reasons. Hence, the appellant is liable for penalty u/s. 272A(2)(e) of the Act for a sum of Rs.100 for each day during which the failure continues and the AO proceeded to levy a penalty of

Rs.2,55,800/- as per working shown in the penalty order reproduced (supra). Against the penalty levied by the AO, the appellant preferred this appeal.

4.3 The appellant has submitted its written submission during the course of appellate proceedings and the same has been duly considered. The appellant has contended that there were genuine reasons for not filing the return of income within the stipulated time and the action of the AO in taking punitive action against the appellant was not called for as per the circumstances of the case and also as per the prevailing law in this regard. The appellant has stated that its office bearers were under the bonafide belief that the appellant society is not liable to file any return of income since it is registered under section 12A of the Act and hence, the income of the society is exempt from tax. The appellant has stated that the office bearers are priests/saints and teachers who are not experts of law, who could understand the requirement of filing income tax returns. The appellant has also submitted its various contentions vide para-2 of its submissions for not filing its return of income. The same have been gone through but the contentions/reasons given by the appellant are not found to be very explanatory/satisfactory in this regard and hence, not acceptable.

Further, the appellant has also requested to consider the underlying law vide section 273B of the Act, which provides that no penalty u/s. 272A(2)(e) of the Act can be levied, if failure to file the return of income was due to reasonable cause and allow due relief to the appellant. However, in the case of the appellant there is no reasonable cause put forth by the appellant and doesn't fit into the criteria of reasonability. Therefore, the appellant does not get the benefit of the provision of Section 273B.

4.4 Further, a plain reading of the provision of Section 272A(2)(e) says that

—

"If any person fails—

to furnish the return of income which he is required to furnish under sub section (4A) or sub section (4C) of section 139 or to furnish it within the time allowed and in manner required under those sub-sections, he shall pay, by way of penalty, a sum of Rs. 100/- for every day during which the failure continues."

The provisions of section 139(4A) of the Act reads as follows:-

"Every person in receipt of income derived from property held under trust or other legal obligation wholly for charitable or religious purposes or in part only for such purposes, or of income being voluntary contributions referred to in subclause (iia) of clause (24) of section 2, shall, if the total income in respect of which he is assessable as a representative assessee (the total income for this purpose being computed under this Act without giving effect to the provisions of sections 11 and 12) exceeds the maximum amount which is not chargeable to income-tax, furnish a return of such income of the

previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed and all the provisions of this Act shall, so far as may be, apply as if it were a return required to be furnished under sub-section (1)."

5. Thus, in the case of the appellant, it is very clear that as per the provisions of Section 139(4A) of the Act, the appellant was required to furnish its return of income and as per the observations made by the AO in the reopening assessment order that the appellant had exceeded the maximum amount which is not chargeable to income tax, the appellant was liable to file its return of income of the A.Y. 2012-13. Since the appellant had failed to file the return of income for A.Y. 2012-13 within due of filing the return, the AO has rightly levied the penalty of Rs.2,55,800/- u/s. 272A(2)(e) of the Act. The AO has rightly placed the reliance on the Hon'ble Supreme Court's judgment in the case of Izhar Ahmad Khan in taking view that ignorance of law is not an excuse and rejecting the contentions/reasons made by the appellant for not filing the return of income and therefore, no interference is called for in this regard as ignorance of law is not a ground. Hence, the penalty levied by the AO is hereby confirmed and Ground No. 4 raised by the appellant is therefore, dismissed."

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

7. We have heard the Id. Authorized representatives of both the parties, perused the orders of the lower authorities and the material available on record, and considered the judicial pronouncements that have been pressed into service by the Ld. AR to drive home his contentions.

8. Admittedly it is a matter of fact borne from the record that the assessee trust, which was obligated to file its return of income in the prescribed Form and verified in the prescribed manner setting forth such other particulars as may be prescribed upto 30.09.2012, had failed to do so. As the assessee trust had neither filed its return of income as per sub-section (4A) of Section 139 of

the Act; nor within the prescribed period affected compliance to the notice u/s.148 of the Act, therefore, the A.O for the said default saddled it with a penalty of Rs.2,55,800/- (supra) u/s. 272A(2)(e) of the Act, i.e., @ Rs. 100/- per day for the period reckoned from 30.09.2012 (supra) till the date of framing of the assessment u/s.147 of the Act, i.e., 31.10.2019.

9. Elaborating on the reasons leading to the failure of the assessee trust to file its return of income for the year under consideration, it was the claim of the Ld. AR that as the assessee remained under a bonafide belief that having been registered u/s.12A of the Act vide order dated 09.07.2001 w.e.f. 01.04.2001, its income was not exigible for tax; therefore, no further obligation was cast upon it to file any return of income. Also, the Ld. AR supplemented his contention above on the ground that as the assessee society was managed by priests/saints whose placements would be on a transferable basis for a tenure of 2-3 years, therefore, they not being well versed with the provisions and complexities of the Income Tax Act, had failed to comply with the statutory obligation of filing of return of income of the assessee society. Elaborating further, it was averred by the Ld. AR that the assessee trust, on learning about its aforesaid statutory obligation, had filed its return of income in compliance with the notice u/s.148 of the Act on 24.07.2019. The Ld. AR, to buttress his claim that the failure on the part of the assessee to file its return

of income for the year under consideration was due to a bonafide mistake, therein submitted that it had for the succeeding years, i.e., A.Y.2013-14 onwards regularly filed its returns of income u/s.139(1)/139(4A) of the Act. The Ld AR drew our attention to a “Chart” wherein details as regards returns of income filed by the assessee trust for A.Y.2011-12 to A.Y.2022-23 were mentioned as under:

AY	Due date	Date of filing	Acknowledgment no	Return filed under section
2022-23	07-11-2022	22-10-2022	746039901221022	139(1)
2021-22	15-03-2022	14-02-2022	185542390140222	139(1)
2020-21	15-02-2021	25-11-2020	747455210251120	139(1)
2019-20	31-10-2019	26-10-2019	223831620261019	139(1)
2018-19	31-10-2018	03-10-2018	319789520031018	139(1)
2017-18	07-11-2017	31-10-2017	277866330311017	139(1)
2016-17	17-10-2016	19-07-2016	272426121190716	139(1)
2015-16	31-10-2015	30-09-2015	844045860300915	139(1)
2014-15	30-11-2014	25-09-2014	366969520250914	139(1)
2013-14	30-09-2013	25-09-2014	366930550250914	139(4)
2012-13	30-09-2012	24-07-2019	701932920240719	148
2011-12	30-09-2011	30-04-2018	614180371300418	148

10. We find that the Ld. AR, based on his contention above, had tried to impress upon us that now when the assessee is regularly filing its returns of income on a suo-motto basis, therefore, the fact that omission on its part to file a return of income for the year under consideration was prompted by bonafide reasons.

11. On a specific query by the Bench that now when the assessee trust had filed its return of income for A.Y.2013-14 on 25.09.2014, then knowing well

that it had failed to comply with its statutory obligation of filing the return of income for the preceding years, then, why necessary action to file the same was not taken, it was submitted by the Ld. AR that on 25.09.2014 (supra), no return of income u/s.139(4) of the Act could have been filed for the year under consideration, i.e., A.Y.2012-13. It was further stated by him that the very fact that except for A.Y.2013-14 for all the succeeding years, the assessee trust had filed its returns of income within the stipulated period, i.e., under sub-section (1) of Section 139 of the Act, in itself evidenced that it had duly abided by the law and on learning of its statutory obligation, had duly complied with the same well within the stipulated period.

12. To fortify his claim that in case there was “reasonable cause” within the meaning of Section 273B of the Act, no penalty under clause (e) of sub section (2) of Section 272A of the Act was called for in the case of the assessee, the Ld. AR relied on the following judicial pronouncements:

- (i) Akali Baba Phool Singh Educational Trust Vs. DDIT (Exemption) (2010) 29 CCH 679 (Del.)
- (ii) G Pulla Reddy Vs. JCIT (2010) 47 DTR 1 (Hyd.)
- (iii) Shyam Gopal Charitable Trust Vs. DIT (Exemption) (2007) 290 ITR 99 (Del).
- (iv) Karandhai Tamil Sangam Vs. JCIT (2018) 172 ITD 272 (Chennai)
- (v) HTSL Community Service Trust Vs. JDIT (2012) 52 SOT 144 (Bang.) (URO)

13. Per contra, the Ld. Departmental Representative (for short, 'DR') relied on the orders of the lower authorities.

14. We have thoughtfully considered the contentions of the Ld. ARs of both parties in the backdrop of the records. At the very outset, we may herein observe that the fact that the assessee trust had got itself registered with the Commissioner of Income Tax, Raipur u/s.12-A(a) of the Act dated 09.07.2001 in itself dislodges the claim of the Ld. AR that the assessee trust, which was being managed by saints/priests, was unaware of the provisions/complexities of the Income Tax Act. As the assessee trust for obtaining registration u/s. 12A of the Act would have either availed services of a tax professional; or, being remaining well conversant with the intricacies of the Income Tax Act would have done the needful on its own; therefore, in either of the said situations, are unable to comprehend as to on what basis it is claimed that the failure to comply with the aforesaid statutory obligation of filing return of income under subsection (4A) of Section 139 of the Act was prompted bonafide omission and unawareness of law.

15. Apropos the claim of the Ld. AR that the assessee's conduct in the succeeding years, i.e., w.e.f. A.Y.2013-14 and onwards, wherein it had regularly filed its returns of income u/s.139 of the Act, therein fortified the fact that the omission to file the return of income during the year under

consideration, i.e., A.Y 2012-13 was prompted by a bonafide omission, the same does not find favor with us. On a careful perusal of the details provided by the assessee in the "Chart" above, it transpires that it had on 25.09.2014 filed its returns of income for both A.Y. 2013-14 [u/s. 139(4) of the Act] and for A.Y.2014-15 [u/s.139(1) of the Act]. Although it is the claim of the Ld. AR that on 25.09.2014 return of income for the preceding year, i.e., A.Y.2012-13, could not be filed as the time limit for filing the same under sub-section (4) of Section 139 of the Act had lapsed on 31.03.2014; we are unable to find favor with the same. Admittedly, though the time for filing the return of income for the year under consideration, i.e., A.Y.2012-13 under sub-section (4) of Section 139 of the Act, had lapsed on 25.09.2014, but are unable to fathom that as to why the assessee made no effort to get its return for the year under consideration, i.e., A.Y.2012-13 regularized by filing a letter and bringing the aforesaid factual position to the notice of the A.O. If the assessee would have come up with clean hands and fairly brought the facts above to the notice of the A.O., the latter would have, at his behest, issued notice u/s.148 of the Act. However, we are afraid that the assessee chose to adopt an evasive approach, sat tight, and filed its return of income for the year under consideration only after notice u/s.148 of the Act was issued to him on 30.03.2019 at the instance of the A.O. Conduct of the assessee as observed by us hereinabove does not inspire any confidence as regards his claim of

holding a bonafide belief that having been registered u/s 12A of the Act, no obligation was cast upon it to file return of income. Our conviction above is fortified by the fact that the assessee despite being well conversant about its obligation to file its return of income on 25.09.2014 (supra), had still not taken any step for facilitating the filing of its return of income for the year under consideration..

16. We shall now deal with the judicial pronouncements that have been pressed into service by the Ld. AR.

(A) Akali Baba Phool Singh Educational Trust Vs. DDIT (Exemption) (2010) 29 CCH 679 (Del.)

In the case above, the assessee who was covered by sub-section (iiiab) of Section 10(23C) of the Act, therein, remained under a bonafide belief that no obligation was cast upon it to file its return of income as its income was exempt under the aforesaid statutory provision. Unlike the facts involved in the case above, wherein income of the assessee trust was *per-se* exempt u/s.10(23C)(iiiab) of the Act, in the case of the present assessee before us, which is registered u/s 12A of the Act, there could be no justifiable reason for it to infer that it had a blanket exemption from tax. We, thus, are unable to concur with the Ld. AR that in the case of the present assessee before us,

registered u/s.12A of the Act, any such inferences could have been safely drawn by the assessee.

(B) Shyam Gopal Charitable Trust Vs. DIT (Exemption) (2007) 290 ITR 99 (Del).

As in the case above, the assessee trust had, inter alia, not filed its return of income within the stipulated period due to advice of the Chartered Accountant that it was not required to file any return for the year under consideration; therefore, it was held by the Hon'ble High Court that there was reasonable cause leading to the default above u/s. 273B of the Act. In our view, as the facts involved in the present case of the assessee before us are distinguishable, the aforesaid judicial pronouncement would not support its claim.

(C) Karandhai Tamil Sangam Vs. JCIT (2018) 172 ITD 272 (Chennai)

As the Tribunal in the case of the captioned assessee had, while disposing of its quantum appeal, already accepted its claim that it was under a bonafide belief that no obligation was cast upon it to file its return of income, therefore, penalty u/s. 272A(2)(e) was cancelled. As the facts involved in the present case of the assessee before us are distinguishable as against those involved in the captioned case, the same would not advance the case of the assessee before us.

**(D) HTSL Community Service Trust Vs. JDIT (2012) 52 SOT 144 (Bang.)
(URO)**

In the case above, it was observed by the Tribunal that penalty u/s.272A(2)(e) of the Act for delay in filing of return of income could not be levied if there was sufficient/reasonable cause for delay in filing of the return of income. The Tribunal observed that there was no deliberateness or deceptiveness in not filing the return of income within the prescribed time limit, and the assessee trust remained under the bonafide belief that securing recognition u/s.80G was a prerequisite for filing the return of income; therefore, the same had resulted to unintentional delay in filing of the return of income. Once again, as the facts in the case above are distinguishable as against those involved in the present appeal before us, the same would not carry the assessee's case any further.

17. Apropos the alternative contention of the Ld. AR that penalty u/s. 272A(2)(e) of the Act could have been imposed only for the period reckoned from the "due date of filing of the said return" under sub section (1) of Section 139 of the Act, i.e., from 30.09.2012 till the date specified in sub-section (4A) of Section 139 of the Act, i.e., up to 31.03.2014, we find substance in the same. As Section 272A(2)(e) did cast an obligation on the assessee trust to furnish its return of income under sub-section (4A) of section 139 of the Act, which in turn, refers to the period contemplated under sub-section (1) of Section 139 of the Act; or to furnish the same within the period and manner

prescribed under said sub-section, falling which the assessee is to be visited with the penalty therein prescribed, i.e. @Rs. 100/- for every day during which failure continues.

18. As the assessee trust/society could have validly filed its return of income under sub section (4A) of Section 139 of the Act, latest within the period specified under sub section (4) of Section 139 of the Act, therefore there is a substance in the claim of the Ld. AR that no penalty could have been validly imposed upon the assessee for the period falling thereafter. We say so because, after the lapse of the period specified for filing a delayed return as contemplated in sub section (4) of Section 139 of the Act, no return of income on a suo-motto basis could have been filed by the assessee. In sum and substance, as the return of income could have been filed by the assessee trust under sub-section (4A) of Section 139 of the Act latest by 31.03.2014, i.e., the period provided under sub-section (4) of Section 139 of the Act, therefore, obligation cast upon the assessee under sub section (4A) of Section 139 of the Act, i.e., filing of the return of income, having been rendered as unworkable after the lapse of the period within which the return of income could be filed u/s.139 of the Act; therefore, the penalty for the period falling thereafter could not have been imposed. Our aforesaid conviction is fortified by the order of the ITAT, Hyderabad, in the case of G Pulla Reddy Vs. JCIT (2010) 47 DTR

1 (Hyd.). The Tribunal observed that for levying penalty u/s.272A(2)(e), the period of default was to be counted up to the time limit laid down in section 139(4) of the Act. For the sake of clarity, relevant observations of the Tribunal are culled out as under:

“8.8. Further the argument of the assessee counsel is that the penalty to be levied for non filing the return of income to the period within which the assessee could have filed the return of income and it cannot be levied for an indefinite period till the default continues. We find force in this argument of the learned counsel for the assessee. The assessee cannot file a return of income after the time limit provided u/s 139(4) of the IT Act. In such circumstances even if the assessee files the return of income for any assessment year after the expiry of the time limit laid down u/s 139(4) it is invalid return. In view of this, we are of the opinion that for default u/s 272A(2)(e) of the IT Act, time limit to be counted as laid down in section 139 (4) of the IT Act. Accordingly, we direct the assessing officer to recomputed the penalty. The learned DR relied on the order of the Tribunal in the case of Sri Dadar (W.Rly) Sidhachakra Vardhaman Tap Ayambil Khata Vs. Dy. Director of Investigation (E) (59 ITD 253) (SMC). This order of the Tribunal is delivered by single Member Bench hence not followed.”

19. We, thus, in terms of our observations above, direct the A.O. to restrict the penalty imposed u/s. 272A(A)(e) of the Act up to the period that was available to the assessee trust for filing its return of income under sub-section (4) of Section 139 of the Act, i.e., up to 31.03.2014., the **Ground of appeal No.1** is partly allowed in terms of our observations above.

20. **Ground of appeal No.2**, being general, is dismissed as not pressed.

21. In the result, the appeal of the assessee is partly allowed in terms of our aforesaid observations.

Order pronounced in open court on 21st day of August, 2023.

Sd/-
ARUN KHODPIA
(ACCOUNTANT MEMBER)

Sd/-
RAVISH SOOD
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 21st August, 2023
SB

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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