

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI PAWAN SINGH, JM & DR. A. L. SAINI, AM

आयकर अपील सं./ITA No.377/SRT/2023

(निर्धारणवर्ष / Assessment Year: (2018-19)

(Virtual Court Hearing)

Maheshwari Logistics Ltd. Shed No.A2-3/2 MLL House, Opp. UPL, 1 <sup>st</sup> Phase, GIDC, Vapi, Valsad-396195	Vs.	Principal Commissioner of Income Tax, Valsad, Room No.301, 3 <sup>rd</sup> Floor, Income Tax Office, Palak Arcade, Pali Hill, Santi Nagar, Tithal Road, Valsad- 396001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAECM 8332 N		
(अपीलार्थी /Appellant)		(प्रत्यर्थी /Respondent)

निर्धारिती की ओर से /Assessee by : Shri Sakar Sharma, C.A

राजस्व की ओर से /Respondent by: Shri Ashok B. Koli, CIT-DR

सुनवाईकीतारीख/ Date of Hearing : 29/08/2023

घोषणाकीतारीख/Date of Pronouncement : 25/09/2023

**आदेश / ORDER**

**PER DR. A. L. SAINI, AM:**

By way of this appeal, the assessee has challenged the correctness of the order passed by the Learned Principal Commissioner of Income Tax-Valsad (in short “ld. PCIT”], dated 31.03.2023, passed under section 263 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for assessment year 2018-19, on the following grounds:

“1. The Ld. PCIT erred on facts and in law in invoking provisions of section 263 of the Act without any justification.

2. The Ld. PCIT erred on facts and in law in holding the assessment order passed u/s 143(3) to be erroneous and prejudicial to the interests of the revenue.

3.The Ld. PCIT erred on facts and in law in holding that CBDT Instruction No.9/2007 dated 11-09-2007 was not considered by Assessing Officer at the time of making assessment u/s 143(3).

4.The Ld PCIT erred on facts and in law in setting aside the order of the Assessing Officer without justifiable reasons.”

2. Facts of the case which can be stated shortly are as follows: The assessee before us is a limited company and filed its return of income for the assessment year 2018-19 on 16.10.2018, declaring total income at Rs.13,64,72,520/-. The case was selected for complete scrutiny and the assessment order was passed u/s 143(3) on 11.02.2021 by accepting the returned income of the assessee-company.

3. Later on, Learned Principal Commissioner of Income Tax-Valsad (in short "ld. PCIT"), has exercised his jurisdiction under section 263 of the Income Tax Act, 1961. On perusal of records, it was noted by ld PCIT that in Note 13 of the Annual Report of the company for financial year 2017-18, the assessee-company has shown addition to the fixed asset in the following manner:

	(amount in Rs)
Tangible asset	38,24,29,117
Intangible asset	8,00,000
Capital work-in-progress	5,03,55,149

4. While in the return of income and in ITR the details are given as under:

	(amount in Rs)
Tangible + intangible asset	35,87,54,241
Capital work-in-progress	5,03,55,149

5. The ld PCIT also noted that in computation of total income, audit report filed along with Income Tax Return and Income Tax Return filed by the assessee for assessment year 2018-19, the different figures of tangible asset, intangible asset are getting reflected, however, no question has been asked by the Assessing Officer on acquisition of assets, depreciation, its impact on profit and loss account and ultimately on the taxable income of the assessee. Thus, the assessment order is not only erroneous but prejudicial to the interest of Revenue and therefore needs revisions 263 of

the Act. Therefore, Ld. PCIT has issued show cause notice to assessee, which is reproduced below:

*“2. In this case the assessee has filed return of income for A.Y 2018-19 on 16.10.2018 declaring total income of Rs.13,64,72,520/- and the assessment was completed u/s 143(3) on 11.02.2021 by accepting the returned income. In this case the main issue which was to be verified by the Assessing Officer (under complete scrutiny and as per Instruction No.9/2007, Dt. 11.09.2007 issued by CBDT, New Delhi), that depreciation details must be verified. In the present case the assessee has purchased fixed asset amounting to Rs.30.84 crores and claimed the depreciation as well as additional depreciation during the year under consideration none of these aspects have been verified defying the CBDT Circular as well as the duty cast upon the Assessing Officer.*

*3. In view of the above, it is proposed to revise the assessment under section 263 of the Income Tax Act, 1961. You are hereby required to furnish an explanation within [10] days from the receipt of this notice, as to why your assessment for assessment year 2018-19 should not be revised. If no response is received within the specified time, it will be presumed that you have no explanation to offer and the assessment will be revised based on the available information.”*

6. In response to above show cause notice, the assessee- company filed the following written submission before ld PCIT:

*“The reason provided by your goodself to propose to revise the assessment u/s 263 is reproduced herewith for ready reference:*

*“In this case the main issue which was to be verified by the Assessing Officer (under complete scrutiny and as per Instruction No.9/2007 Dt. 11.09.2007 issued by CBDT, New Delhi), that depreciation details must be verified in the present case the assessee has purchased fixed asset amounting to Rs.30.84 Crores and claimed the depreciation as well as additional depreciation during the year under consideration, none of these aspects have been verified defying the CBDT circular as well as duty cast upon the Assessing Officer....”*

*Now sir in reference to above we would like to state and submit our response as under:*

- 1) We had received a notice u/s 143(2) intimating that our case has been selected for scrutiny of return filed for A.Y 2018-19 vide notice dtd.22/09/2019. There was no mention on the notice that the scrutiny proceedings are complete scrutiny on the notice. We would like to submit copy of notice u/s 143(2) issued in our case for A.Y. 2016-17 as “Annexure A”, wherein it has been clearly mentioned that the case is selected for complete scrutiny. Since no such information is mentioned in notice issued for A.Y. 2018-19 and issues are reported for selection of scrutiny, it is evident that the scrutiny selected was for limited reasoning.*
- 2) As per the guidelines of CBDT the reasons for which scrutiny has been selected in the case of “Limited Scrutiny” are to be informed to assessee and accordingly we were informed by the Learned A.O in*

the assessment notice about the reasons for selection of our case. Thus, it is evident that our case was selected for limited reasons which were provided to us and verification of claim of depreciation was not one of them. Copy of notice u/s 143(2) is attached herewith for your ready reference as Annexure B.

- 3) The Learned Assessing Officer in his notice u/s 142(1) of the Income Tax Act, 1961 dtd. 20/11/2020, attached as Annexure C had required for complete details with respect to issues identified for opening of scrutiny which were
  - a. Refund clam
  - b. ICDS compliance and AdjustmentFrom the assessment records it can be verified that we had duly provided all the required information which included the complete financial statements and audit report of the company and other details sought by the Learned Assessing Officer.
- 4) It can be verified from the submissions made that details in respect of depreciation claimed in the income tax return were provided to the Learned Assessing Officer in computation of income and further the same was also verifiable from the tax audit report filed by the auditor of the company.
- 5) We would again like to state that claim of depreciation was not one of the reasons for selectin of scrutiny and therefore, there was no occasion for the Learned Assessing Officer to examine the issue of claim of depreciation separately.
- 6) It has been held by various benches of Hon. ITAT, that if assessee's case is of limited scrutiny to examine particulars issues, then the assessment order cannot be held to be erroneous and prejudicial to the interest of revenue u/s 263 of the Act for these issues for which Ld. assessing officer is not empowered to conduct any verification/examination.
  - i. Agrawal Promoters vs. Pr. CIT in ITA No.1708/CHD/2017 (ITAT Chandigarh)
  - ii. Mrs. Sonali Bhavsar vs. PCIT ITA No.742/Mum/2019 (IAAT Mumbai)
  - iii. Rakesh Kuamr vs. CIT ITA No.6187/Del/2015 (ITAT Delhi)
  - iv. Baby Memorial Hospital vs. ACIT IUTA No.420/Coch/2019 (ITAT Cochin)
- 7) The Learned Assessing Officer has rightly framed the assessment order after making all possible enquiries and placing all supporting facts on record in order to arrive at a fair conclusion.

“Without prejudice to any of the above we would further like to state that for the year under consideration we have claimed depreciation amounting to Rs.12,04,28,394/- which is as per the provisions of Income Tax Act, 19961 and also as reported by the Tax Auditor in Form3CA-3CD filed for the year under consideration. Copy of Computation of income and Form 3CA-3CD are attached as Annexure D and Annexure E respectively.

*Kindly consider the above factual and legal position of the case and drop the contemplated revision u/s 263 of the Income Tax Act, 1961 of the assessment completed for A.Y 2018-19.”*

7. However, Id PCIT rejected the contention of the assessee and observed that assessee's case was selected for complete scrutiny and the same was clarified by the Instruction of the CBDT. The Id PCIT also observed that different figures have been given by the assessee for addition to the assets in depreciation chart and therefore this issue ought to have been verified / examined by the assessing officer, however assessing officer failed to do so. Therefore, Id PCIT held that assessment order u/s 143(3) of the Income Tax Act 1961 in the case of M/s Maheshwari Logistics Ltd, for assessment year (A.Y.) 2018-19, passed on 11.02.2021 by the Assessing Officer is erroneous in so far it is prejudicial to the interest of revenue. Therefore, Id PCIT directed the assessing officer to frame the assessment De novo after making proper enquiries.

8. Aggrieved by the order of the Ld. PCIT, the assessee is in appeal before us.

9. Shri Sakar Sharma, Ld. Counsel for the assessee, drew our attention toward page No.103 of paper book and stated that the scrutiny notice u/s 143(2) dated 29.09.2019 was issued for **“limited scrutiny purpose”** to verify “refund claimed and ICDS compliance and adjustment”. Accordingly, the Assessing Officer has framed assessment order u/s 143(3) of the Act on 11.02.2021. Therefore, Ld. Counsel contended that in the notice itself, there is mentioned that assessee's case was selected for **“limited scrutiny purpose”** for the purpose of verification of refund claim and ICDS compliance and adjustment. Therefore, Assessing Officer need not to examine the issue relating to depreciation, which was raised by the Ld. PCIT. Since in the limited scrutiny case, the Assessing Officer has to

examine only those issues which are mentioned in the notice of limited scrutiny. If the assessing officer wants to examine other items, which are not mentioned in the limited scrutiny notice, then in that circumstances, he has to convert the 'limited scrutiny' into 'unlimited scrutiny' by taking permission from the higher authorities, which the assessing officer has not done in the assessee's case under consideration. Therefore, the issue relating to depreciation, which was raised by the Ld. PCIT, is outside the scope of the examination conducted by the assessing officer, hence order passed by ld PCIT in his revision order is not tenable and therefore, order of ld PCIT may be quashed.

10. On merit, Shri Sakar Sharma, Ld. Counsel for the assessee, argued that during the assessment proceedings, Assessing Officer has issued notice u/s 142(1) of the Act, which is placed at paper book page-121. In response to said notice, the assessee has submitted tax audit report which contain depreciation computation as per Income Tax Act, and Balance Sheet and profit and loss account as per Companies Act. Therefore, Assessing Officer having satisfied himself passed the assessment order and such order passed by the Assessing Officer should not be prejudicial to the interest of revenue. The ld Counsel further argued that depreciation schedule was submitted by the assessee during the assessment proceedings by way of tax audit report. The depreciation schedule was also submitted by the assessee bay way of audited books of accounts as per companies Act. The assessee has not claimed the depreciation in tax audit report (for income tax purposes) as the new assets so purchased were not put to use. However, for Companies Act purpose, the assessee has shown depreciation in the audited books of accounts. The Principle Commissioner of Income Tax has caught the difference between the depreciation schedule prepared as per Income Tax Act and the depreciation schedule prepared by the assessee, as per

companies Act, and stated in his revision order that the assessing officer has not examined the depreciation properly. The Id Counsel submitted that tax audit report was there before the assessing officer and the audit report as per companies Act and the balance sheet and profit and loss account, as per the companies Act were also there before the assessing officer. Therefore while doing the limited scrutiny the assessing officer could have examined the issue raised by Id PCIT. There is no default on the part of the assessee to submit the depreciation schedule as per companies Act and as per Income Tax Act. Therefore, on merit also the assessing officer has examined the issue which was raised by the Id. Principal Commissioner of Income Tax. The Id PCIT also stated in his order that depreciation issue has not been examined by the assessing officer as per CBDT instruction, in this regard Id Counsel stated that CBDT Instruction No.9/2007 dated 11.09.2007 pertains to the issue of the allowability of depreciation and brought forward losses/unabsorbed losses, however in assessee`s case there is no any such issue pertaining to brought forward losses and unabsorbed depreciation. Hence there is no need to examine by assessing officer the issues such as brought forward losses and unabsorbed depreciation, as these issues are not existed in the balance sheet and financial statement of assessee-company. Therefore, on merit also order passed by the assessing officer is neither erroneous nor prejudicial to the interest of revenue, hence order passed by the Id PCIT may be quashed.

11. On the other hand, Ld CIT-DR for the Revenue submitted that assessment of the assessee was selected for complete scrutiny and not for a limited scrutiny. Even if the assessment was not selected for complete scrutiny, the assessing officer has to convert into unlimited scrutiny. That is, the assessing officer has not converted the “limited scrutiny” into

“unlimited scrutiny”, therefore, order passed by him is erroneous and prejudicial to the interest of Revenue.

12. On merits, the Ld. CIT-DR pointed out that no doubt the tax audit report was available with the assessing officer which contains depreciation schedule as per Income Tax Act, the audit report and balance sheet and profit and loss account were also available before assessing officer which contains depreciation schedule as per Companies Act, however, assessing officer has not raised question before the assessee to examine the depreciation issue. The assessing officer supposed to conduct further enquiry in appropriate cases. Further, the Assessing Officer has not considered Instruction No.9/2007 dated 11.09.2007 issued by the CBDT on the allowability of depreciation and brought forward losses. The CBDT Instructions are binding on the assessing officer. The Assessing Officer has failed to consider the said Instruction, he also not verified the claim of depreciation made by the assessee in the return of income hence, it is a complete failure on the part of the Assessing Officer to verify the claim of depreciation. Thus, ld DR further pointed out that Assessing Officer has not raised the question relating to depreciation therefore it is a complete non-application of mind on the part of Assessing Officer, hence the assessment order so passed by the assessing officer is erroneous as well as prejudicial to the interest of revenue. Therefore, the order passed by the Ld. PCIT may be upheld.

13. We have heard both sides and perused the materials available on record. We note that assessee’s case was selected for “limited scrutiny”, which is evident from page 103 of paper book, wherein notice u/s 143(2) of the Act is placed. The said notice is reproduced below for ready reference:



भारत सरकार/ GOVERNMENT OF INDIA  
वित्त मंत्रालय/ MINISTRY OF FINANCE  
आयकर विभाग/ INCOME TAX DEPARTMENT  
विहित आयकर प्राधिकारी का कार्यालय / Office of the Prescribed Income-Tax Authority

सेवा में/ To, MAHESHWARI LOGISTICS LIMITED SHED NO. A2-3/2 MLL HOUSE ,OPP. UPL, 1ST PHASE GIDC, VAPI,VALSAD 396195 ,Gujarat India	J A231690181IN
--	----------------

स्थायी लेखा संख्या/ PAN: AAECM8332N	निर्धारण वर्ष/ AY: 2018-19	नोटिस संख्या / Notice No.: ITBA/AST/S/143(2)/2019- 20/1018147336(1)	दिनांक/ Dated: 22/09/2019
--	-------------------------------	---	------------------------------

आयकर नियम 1962 के नियम 12 इ के साथ पठित आयकर अधिनियम 1961 की धारा 143 (2) के अधीन नोटिस  
**Notice under section 143(2) of the Income-tax Act, 1961 read with Rule 12 E of Income Tax Rules, 1962**

संवीक्षा (जांच) (कंप्यूटर आधारित संवीक्षा चयन)  
**Scrutiny (Computer Aided Scrutiny Selection)**

प्रिय करदाता,  
Dear Taxpayer,

आपके द्वारा निर्धारण वर्ष 2018-19 के लिए दिनांक 16/10/2018 को प्राप्त सं. 337111591161018 के तहत आयकर विवरणी दखिल करने के लिए आपको धन्यवाद।  
Thank you for filing your return of income for Assessment Year 2018-19 vide Ack. no. 337111591161018 on 16/10/2018.

2. विवरणिका को तैयार करने में आपके ध्यान एवं परिश्रम को स्वीकार करते हुए, कुछ मुद्दों पर और स्पष्टीकरण की आवश्यकता है, जिनके कारण आपकी आय विवरणिका को संवीक्षा (जांच) के लिए चुना गया है, ये मुद्दे प्रारंभ में निम्नानुसार हैं:  
2. While acknowledging the care and diligence you may have taken in preparing the return, there are certain issues which need further clarification, for which your return of Income has been selected for scrutiny and such issues initially are as under:

S. No.	Issues
i.	Refund Claim
ii.	ICDS Compliance and Adjustment

3. उपरोक्त को ध्यान में रखते हुए उल्लेखित मुद्दों के उत्तर आप संबंधित दस्तावेजों (यदि कोई हों) सहित निर्धारण अधिकारी को ई-कार्यवाही सुविधा में अपने ई-फाइलिंग वेबसाइट खाते के जरिए ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)) अपनी सुविधानुसार, दिनांक 07/10/2019 तक या उससे पहले इलेक्ट्रॉनिक माध्यम से प्रस्तुत कर दें।  
3. In view of the above, you may submit your response with supporting documents (if any) on the

above mentioned issues to the Assessing Officer electronically in 'e-Proceedings' facility through your account in e-Filing website ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)) at your convenience on or before 07/10/2019.

4. निर्धारण प्रक्रिया के दौरान यदि आवश्यक हुआ तो सूचना/कागजात के लिए विस्तृत प्रश्नावली या मांग पत्र बाद में जारी किया जाएगा।  
4. In course of assessment proceedings, if required, specific questionnaire(s) or requisition(s) for information/document may be issued subsequently.

5. आप के संदर्भ के लिए 'ई-कार्यवाही' पर एक संक्षिप्त नोट संलग्न है। यदि आपको अपना उत्तर दर्ज करने में किसी भी सहायता की आवश्यकता है तो आप टोल फ्री कॉल सेंटर नं 1800 103 4215 पर संपर्क कर सकते हैं।  
5. A brief note on 'e-Proceeding' is enclosed for your kind reference. In case you require any assistance in filing your response, you may contact toll free Call Centre number 1800 103 4215.

संलग्न: यथोपरि  
Enclosure : as above

भवदीय/ Yours faithfully,

सहायक आयकर आयुक्त (ई-सत्यापन)  
Assistant Commissioner of Income-tax (e-Verification)

आयकर अधिनियम 1961 की धारा 143(2) के अधीन विहित आयकर प्राधिकारी  
Prescribed Income-tax Authority u/s 143(2) of the Income Tax Act, 1961

After going through the above notice u/s 143(2) of the Act, it is clearly evident that assessee's case was selected for limited scrutiny only for two issues viz: (i) refund claim and (ii) ICDS compliance and adjustment. Therefore, we note that assessee's case was selected for 'limited scrutiny' and the said 'limited scrutiny' was not converted by the assessing officer in the 'unlimited scrutiny' by taking the permission from the higher authority. Therefore, the issue raised by Ld. PCIT, is beyond the scope of "limited scrutiny" and therefore we note that jurisdiction exercised by the Ld. PCIT u/s 263 of the Act, does not seem to be reasonable, because the assessing officer cannot examine the other issues/items which were not covered by 'limited scrutiny'. Hence the order passed by the ld PCIT is bad in law and for that ld Counsel relied on the following judgments:

- (i) *Agrawal Promoters vs. Pr. CIT in ITA No.1708/CHD/2017 (ITAT Chandigarh)*
- (ii) *Mrs. Sonali Bhavsar vs. PCIT ITA No.742/Mum/2019 (IAAT Mumbai)*
- (iii) *Rakesh Kuamr vs. CIT ITA No.6187/Del/2015 (ITAT Delhi)*
- (iv) *Baby Memorial Hospital vs. ACIT ITA No.420/Coch/2019 (ITAT Cochin).*

14. From the above facts, it is vivid that assessing officer can not go beyond the items specified in the 'limited scrutiny' hence the jurisdiction exercised by ld PCIT is not in accordance with law, reason being assessee's case was selected for 'limited scrutiny' and the issue involved in the items selected in 'limited scrutiny' were answered by the assessee during the assessment stage. Apart from this, during the assessment proceedings the assessee had provided all the required information to the assessing officer, which includes the complete financial statements and tax audit report of the company and other details sought by the Assessing Officer. Hence

assessment order passed by the assessing officer should not be erroneous and therefore the order of Id PCIT should be quashed.

15. On merit, we note that Assessing Officer has issued notice u/s 142(1) of the Act, which is placed at paper book page-121 wherein although the assessing officer has not raised the issue pertaining to depreciation, because he was instructed to conduct limited scrutiny, however, we note that tax audit report which contains depreciation schedule as per Income Tax Act, and audit report as per Companies Act, which contains depreciation as per Companies Act, were on the record of the assessing officer. Therefore, Assessing Officer having satisfied himself passed the assessment order and such order passed by the Assessing Officer should not be prejudicial to the interest of revenue. The assessee has not claimed the depreciation in tax audit report (for income tax purposes) as the new assets so purchased were not put to use. However, for Companies Act purpose, the assessee has shown depreciation in the audited books of accounts, this difference between the depreciation schedule prepared as per Income Tax Act and the depreciation schedule prepared by the assessee, as per companies Act, has been raised by Id PCIT. We note that there is no default on the part of the assessee to submit the depreciation schedule as per companies Act and as per Income Tax Act before the assessing officer. Therefore, on merit also the assessing officer has examined the issue which was raised by the Id. Principal Commissioner of Income Tax. The Id PCIT also stated in his order that depreciation issue has not been examined by the assessing officer as per CBDT instruction, in this regard Id Counsel stated that CBDT Instruction No.9/2007 dated 11.09.2007 pertains to the issue of the allowability of depreciation and brought forward losses/unabsorbed losses, however in assessee's case there is no any such issue pertaining to brought forward losses and unabsorbed depreciation exist. Hence there is no need to

examine by assessing officer the issues such as brought forward losses and unabsorbed depreciation, as these issues are not existed in the balance sheet and financial statement of assessee-company. Therefore, on merit also order passed by the assessing officer is neither erroneous nor prejudicial to the interest of revenue, hence order passed by the Id PCIT should be quashed.

16. Therefore, order of the assessing officer passed u/s 143(3) dated 11.02.2021 of the Act cannot be termed as erroneous since enquiry was, in fact, carried out by assessing officer on the issue on which the Id PCIT has found fault with and has taken a plausible view. Let us take the guidance of judicial precedents laid down by the Hon'ble Apex Court in Malabar Industries Ltd. vs. CIT [2000] 243 ITR 83(SC) wherein their Lordship have held that *twin* conditions needs to be satisfied before exercising revisional jurisdiction u/s 263 of the Act by the CIT. The twin conditions are that the order of the Assessing Officer must be erroneous and so far as prejudicial to the interest of the Revenue. In the following circumstances, the order of the AO can be held to be erroneous order, that is (i) if the Assessing Officer's order was passed on incorrect assumption of fact; or (ii) incorrect application of law; or (iii) Assessing Officer's order is in violation of the principle of natural justice; or (iv) if the order is passed by the Assessing Officer without application of mind; (v) if the AO has not investigated the issue before him; then the order passed by the Assessing Officer can be termed as erroneous order. Coming next to the second limb, which is required to be examined as to whether the actions of the AO can be termed as prejudicial to the interest of Revenue. When this aspect is examined one has to understand what is prejudicial to the interest of the revenue. The Hon'ble Supreme Court in the case of Malabar Industries (supra) held that this phrase i.e. "*prejudicial to the interest of the revenue*" has to be read in conjunction with an *erroneous order* passed by the Assessing Officer. Their

Lordship held that it has to be remembered that every loss of revenue as a consequence of an order of Assessing Officer cannot be treated as prejudicial to the interest of the revenue. When the Assessing Officer adopted one of the courses permissible in law and it has resulted in loss to the revenue, or where two views are possible and the Assessing Officer has taken one view with which the CIT does not agree, it cannot be treated as an erroneous order prejudicial to the interest of the revenue **“unless the view taken by the Assessing Officer is unsustainable in law”**. Based on the facts and circumstances of the case, we quash the order passed by Id PCIT, dated 31.03.2023.

17. In the result, appeal of the assessee is allowed.

Order is pronounced on 25/09/2023 in the open court.

Sd/-  
(PAWAN SINGH)  
JUDICIAL MEMBER

Sd/-  
(Dr. A.L. SAINI)  
ACCOUNTANT MEMBER

सूरत /Surat

दिनांक/ Date: 25/09/2023

*Dkp Outsourcing Sr.P.S*

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Surat
6. Guard File

By Order

// True Copy //

Assistant Registrar/Sr. PS/PS  
ITAT, Surat