

IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH, MUMBAI  
BEFORE SHRI BR BASKARAN, ACCOUNTANT MEMBER &  
SHIR PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 2923/Mum/2022

(A.Y: 2013-14)

ACIT, Circle – 14(1)(1) Room No. 432, 4 <sup>th</sup> Floor, Aayakar Bhavan, M.K. Road, Mumbai- 400020.	Vs.	M/s.AkshayInfrastructure Pvt Ltd.102, Siddhivinayak CHSL, Tilak Nagar, Chembur, Mumbai-400089
PAN/GIR No. : AAHCA2331A		
Appellant	..	Respondent

Assessee by :	Mr.AjaySingh&YogeshJoiode.AR
Revenue by :	Mr.Manoj Kumar.DR

Date of Hearing	03.07.2023
Date of Pronouncement	04.09.2023

आदेश / O R D E R

**PER PAVAN KUMAR GADALE JM:**

The revenue has filed the appeal against the order of the National Faceless Appeal Centre (NFAC), Delhi /CIT(A) Mumbai passed u/sec 250 of the Act. The revenue has raised the following grounds of appeal.

*1."On the facts and in the circumstances of the case, the Ld. CIT(A) erred in deleting the addition made by the A.O. of Rs2,03,00,000/- on account of disallowance u/s 68 of the Income Tax Act merely relying on the submissions made by the A.R. of the assessee and on the basis of*

*various judicial decisions made by the courts without considering the genuine fact of the case".*

*2. "On the facts and in the circumstances of the case, the Ld. CIT(A) erred in deleting the addition made by the A.O. of Rs. 3,16,937/- on account of Long Term Capital Gains merely relying on the submissions made by the A.R. of the assessee and on the basis of various judicial decisions made by the courts without considering the genuine fact of the case".*

*3. "The appellant prays that the order of the CIT(A) on the above grounds be set aside and that of the Assessing Officer be restored."*

*4. "The appellant craves leave to amend, or alter any grounds or add a new ground, which may be necessary*

2. The brief facts of the case that, the assessee company is engaged in the business of construction and sale of residential flats. The assessee has filed the return of income for the A.Y 2013-14 on 30.09.2013 disclosing a total income of Rs. 52,24,020/-. Subsequently the case was selected for scrutiny and notice u/s 143(2) and 142(1) of the Act was issued calling for information/documents. In compliance to the notice, the Ld. AR of the assessee appeared from time to time and submitted the details. The Assessing Officer (AO) on perusal of the

financial statements found that the assessee has received share application money of Rs.2,03,00,000/- towards 32,480 preference share of Rs.10/- each at a premium of Rs 615/- per share from M/s Vidhata Management Services Pvt Ltd pending allotment of shares. The assessee has filed the submissions vide letter 26.11.2015 with the details of the shares issued, subscribed and paid up capital of the assessee company along with the details of the name of the shareholders and shares. Whereas, the AO on perusal of the facts observed that the many of the company shareholders/investors are known for providing accommodation entries at Mumbai, Surat and Kolkata and the search was conducted u/sec132 and survey U/sec133A of the Act, The Assessing Officer (AO) has received the information from DDIT(Inv) that there was search operations U/sec132 of the Act in the case of the Sirish C Shah group entities and these group concerns were engaged in providing the accommodation entries and the assessee is one of the beneficiary. The AO has relied on the statements recorded and investigations reports in respect of entry operators in the assessment order. Finally the AO

based on the facts and submissions dealt at page 23 para 3.8 to 3.14 of the order and held the receipt of the share application money as unexplained credit as the assessee has not satisfied the ingredients of provisions of Sec. 68 of the Act and made addition of Rs. 2,03,00,000/-. (ii) the AO found that the assessee has debited preliminary expenses of Rs. 32,350/- pertaining to share issue expenses and has treated as capital expenditure and disallowed the claim. (iii) The assessee has sold property and the A.O calculated the LTCG without allowing benefit of indexation on the stamp duty and registration charges being part of cost of acquisition property of Rs. 84,50,361/- and (iv) the A.O found that the assessee has not attributed any expenditure incurred for making investments and invoked the provisions U/sec 14A r.w.r. 8D and computed disallowance of Rs. 29,333/- and assessed the total income of Rs. 3,40,36,070/- and passed the order u/s 143(3) of the Act dated 21.03.2016.

3. Aggrieved by the order, the assessee has filed an appeal with the CIT(A). On the first disputed issue of share application money of Rs. 2,03,00,000/- pending

allotment, the CIT(A) considered the grounds of appeal, statement of facts, findings of the A.O, submissions of the assessee and the catena of Hon'ble High Court and the Hon'ble Tribunal decisions on the genuineness, creditworthiness and identity as per the provisions U/sec68 of the Act and find that the assessee has discharged its burden by submitting the information and the A.O has not pointed out any deficiency nor conducted enquiries and deleted the addition (ii) on the second disputed issue of non granting of benefit of indexation on the stamp duty and registration charges being part of cost of acquisition property, the CIT(A) considered the facts, provisions and submissions and deleted the excess addition of Rs,3,16,937/- and partly allowed the assessee appeal. Aggrieved by the CIT(A) order, the revenue has filed the appeal before the Hon'ble Tribunal.

4. At the time of hearing, the Ld. DR submitted that the CIT(A) has erred in deleting the addition of preference share application money including share premium irrespective of the facts that the assessee has failed to establish the, identity, genuineness and

creditworthiness and share premium charged is on higher side than the net worth of the assessee company and further the CIT(A) has erred in granting of benefit of indexation on the stamp duty and registration charges included in the cost of acquisition by deleting the excess addition. The Ld.DR relied on the judicial decisions and supported the order of the Assessing Officer.

5. Per contra, the Ld. AR submitted that the assessee has cooperated in submitting the information in the assessment proceedings, whereas the AO has ignored the vital information and details and unilaterally made addition of share premium and share capital. The A.O. has relied only on the statement recorded by the DGIT(Inv) and no independent enquiry was conducted. And on the second disputed issue, the Ld.AR mentioned that the A.O. has ignored the facts that the stamp duty and registration charges are part of cost of acquisition of asset and is eligible for the benefit of indexation and the CIT(A) has considered the facts, submissions and granted the relief to the assessee, The Ld.AR relied on the order of the CIT(A) on the disputed issues and supported the

submissions with factual paper book, judicial decisions and synopsis.

6. We heard the rival submissions and perused the material on record and legal decisions. The crux of the disputed issue as envisaged by the Ld. DR that the CIT(A) erred in deleting the share application money including the premium ignoring the facts that the assessee has not established the genuineness and creditworthiness of the transactions. The Ld.AR submitted that the assessee has filed requisite details to satisfy the ingredients under section 68 of the Act being identity, creditworthiness and genuineness of the transactions. Further the assessee has discharged its burden by submitting the information and the A.O has failed to make enquiries and the CIT(A) has deleted the addition and granted relief to the assessee. The Ld.AR referred to the submissions made before the CIT(A) at page 29 of the order read as under:

*The assessee further in the written submission dated 20.06.2022 in appeal proceedings submitted as below:-*

*With reference to the above and as per the instructions of our above mentioned client, and in-continuation to our earlier submission, we would like to state as under:*

*1 With regard to the share application money taken by the appellant from Vidhata Management Services Pvt Ltd of Rs. 2,03,00,000 for allotment of shares. The appellant company has account the money received in share application money pending allotment during the year under consideration. It is submitted that the said company is a genuine company. It is submitted that the said company is a Group company of appellant group, this fact is also evident from the details of shareholders of the appellant which is reproduced in the assessment order at para 3.1 wherein at point no. xix the name is mentioned as Vidhata Management Services Pvt Ltd*

*1. It is further submitted that the Ld. AO has reproduced various statements of Mr. Shrish Shah alleging that Vidhata Management Services Pvt Ltd is a company operated by him. It is pertinent to note that in none of the statements recorded which are reproduced in the Assessment order mentions that Vidhata Management Services Pvt Ltd. is accommodation entry provider Further in none of the statements of Mr. Shirish Shah as reproduced in the assessment order, the name of Vidhata Management Services Pvt Ltd. is appearing. It is submitted that the Ld. AO pure on the basis of conjectures, surmises, erroneous assumptions and presumption has treated Vidhata Management Services Pvt Ltd.*

*1. It is further submitted that appellant has already submitted the relevant document to prove the identity, genuineness and creditworthiness of Vidhata Management Services Pvt Ltd. to prove that the party is genuine and the transactions is also genuine in nature. It is submitted that appellant has already furnished the*

*following documents during the assessment as well as during the appellate proceedings:*

*Copy of Relevant Extract of Balance Sheet and Profit & Loss A/c for AY 2013-14.*

*Copy of Bank Statement of Vidhata Management Services Private Limited highlighting the payment made to appellant company.*

*Copy of Confirmation of Accounts from Vidhata Management Services Private Limited for the period from 01.04.2012 to 31.03.2013.*

*Copy of Acknowledgement of Income Tax Return of Vidhata Management Services Private Limited for AY 2013-14.*

*In view of the above facts, it is therefore prayed to your honour to delete such arbitrary addition and necessary directions shall be given in this regard*

7. The Ld. CIT(A) has considered the grounds of appeal, findings of the A.O. the written submissions of the assessee and catena of the Hon'ble Supreme court decisions, Hon'ble High Court decisions and Honble Tribunal decisions and observed that the assessee has discharged its burden by submitting the requisite information and investment was from the group company and the A.O. has failed to make

enquiries and deleted the addition observing at Page 30 Para 5 to 5.17 of the order read as under :

*5.1 For Ground no. 1*

*5.1.1 The facts of the case and the written submissions of the assessee have been perused for this ground. During the year the appellant has received share application money from Vidhata Management Services Pvt Ltd of Rs. 2,03,00,000. The A.O in the assessment order at para 3.1 has reproduced the list of shareholders of the Appellant company which includes the name of Vidhata Management Services Pvt Ltd. Further the A.O. has referred the details of accommodation entry providers/operators of Mumbai, Surat and Kolkata and has referred the details of searches U/s 132 and surveys U/S 133A conducted by the Income Tax Dept Investigation Wing of Mumbai and Surat. The A.O has reproduced the details of Companies operated by Sirish C Shah, Ritesh Burad and Pravin Kr. Jain and has reproduced their statement in the assessment order from page no. 2 to 11. The AO alleged that all the shareholders of the Appellant company are bogus and merely Jamakharchi company. During the assessment proceeding, AO recorded the statements of directors and CEO of the appellant company (page no 12-23 of the assessment order). AO has also reproduced recorded statements of Sirish C. Shah, Ritesh Burad and Pravin Kr. Jain, who were alleged as bogus entry providers. Thereafter the AO has reproduced the statements of the directors and CEO of the appellant company from page no 12-23 of the assessment order.*

*5.1.2 The appellant vide its submission dated 22.02.2016 has submitted the following documents*

*before the AO to prove the identity, genuineness and credit worthiness of Vidhata Management Services Pvt Ltd:*

*Copy of Relevant Extract of Balance Sheet and Profit & Loss A/c for AY 2013-14.*

*Copy of Bank Statement of Vidhata Management Services Private Limited highlighting the payment made to appellant company.*

*Copy of Confirmation of Accounts from Vidhata Management Services Private Limited for the period from 01.04.2012 to 31.03.2013.*

*Copy of Acknowledgement of Income Tax Return of Vidhata Management Services Private Limited for AY 2013-14.*

*5.1.3 The AO has relied upon the following two judgments which are discussed as under:*

*a) Judgement of Calcutta High court in case of Precision Finance Pvt Ltd 208 ITR 465 which dated backs to year 1994 where the said company was in the business of Loan Financing and during the 1978-79 and 1979-80 has received cash credits from Rs. 564,631/- and 484,205 respectively from 10 parties. In the said case the AO made enquiries and deputed his inspector for investigation which has pointed out the deficiencies relating to non-availability of party at the address, non-availability of confirmations, non-availability of income tax file numbers (PAN) or incorrect tax file numbers, non-disclosure of loan in the third party balance sheet, etc.*

*b) Apex Court judgement in case of Durga Prasad More 821TR 540, in this case the question under consideration was as under:*

*Whether in the facts and circumstances of the case and on a proper interpretation of the Deed of conveyance and the Deed of Settlement the Tribunal is right in holding that the house property being premises No. 46A and 46B, Wellesly Street, Calcutta is not Trust property*

*c) Apex Court judgement in case of SumatiDayal, 214 ITR 801, the case dated back to 1995 for A.Y1971-72 in this case it was held that the sum of Rs3,11,831 - credited to the capital account are not winnings in races, rather the same was income from undisclosed sources and assessed as income from other sources.*

*5.1.4 Therefore, AO made an addition of Rs2,03,000/- u/s 68 of the Income Tax Act1961*

*5.1.5 The Appellant has further relied upon the following case laws:*

*a) Apex court judgement in case of Commissioner of Income Tax VsLovely Exports (P) Ltd. 216 CTR 195 held that if the share application money is received by the assessee company from alleged bogus shareholders, whose names are given to the AO, then the Department is free to proceed to reopen their individual assessments in accordance with law, but it cannot be regarded as undisclosed income of assessee company.*

*b) Further reliance is place on judgment of ITAT Mumbai, (pronounced on 30.11.2015) in case of ITO vs. Superline Construction PLtd ITA No3645 /Mum /2014 wherein it was held that: "(i) The Assessing Officer failed to appreciate that there is no documentary evidence against the assessee-company to support such impugned*

*The Assessing Officer failed to appreciate that as against the statements of any person recorded u/s 143(3) r.w.s. 147, the assessee-company has fully discharged the burden of proof, onus of proof and explained the source of share capital and advances received by established the identity, creditworthiness and genuineness of transaction by banking instruments with documentary evidences. The further stand of the assessee has been that the assessee substantiated the details with the documentary evidences as extracted from the website of Ministry of Corporate Affairs, Government of India before the Assessing Officer. These facts have not been rebutted on behalf of the Revenue.*

*(ii) If the share application money is received by the assessee company from alleged bogus share holders who's name are given to the AO then the department is free to proceed to reopen their individual assessments in accordance with law but it cannot be regarded as undisclosed income of assessee company."*

*c) Further reliance is place on recent judgment of (ITAT Mumbai pronounced on 18.12.2015) in case of ACIT vs. M/s. Jogia Properties Ltd ITA No6106& 6107/Mum /2012 wherein it was held that:*

*"Even otherwise there is no evidence on record that the assessee had given its own money to the investing company for the purpose of making investments. It may be observed that the Hon'ble Supreme Court in the case of Lovely Exports Pvt. Ltd. referred above has clearly laid down the law that once the assessee has given the complete details and the information of the investors who have made investments in the share capital of the company and proved identify then no addition can be*

*made 1-5 the hands of the assessee company and in respect of such investments the department should proceed against the individual investor In the case in hand also, the requisite details, proof confirmation, evidences etc are produced. The ratio of the decision of the Hon'ble Supreme Court is directly applicable on the facts of the case. In view of the above discussion of the matter, we do not find any infirmity in the factual finding given by the CIT(A) after duly appreciation of evidence on the file and the same is accordingly upheld. In the result, the above captioned appeals of the Revenue are hereby dismissed."*

*d. In CIT .v. Som Tobacco India Ltd (2014)222 Taxman 58(Mag.) / 42 taxmann.com 310 (All.)(HC):*

*"S. 68: Cash credits - Where in support of receipt of share application money - assessee produced names, addresses and PAN of depositors which were sufficient to prove their identity and creditworthiness - it was not justified in making addition u/s. 68 in respect of amount in question."*

*The AO found that the assessee had reflected amount in the balance sheet under the head 'share application money pending allotment' as on 31.3.2005. During the assessment proceedings the assessee could not file confirmation of share applications and therefore addition of the entire amount is made in the hands of the assessee. The CIT (A) dismissed the appeal confirming the findings of the AO. Share application money had deposited the cash in their respective bank accounts before issuing cheques in the name of the assessee for share allotment. The High Court observed that the AO made the addition for the reason that the assessee did*

not file confirmation from the share applicants. However, he did not doubt either the identity or the creditworthiness of the share applicants because no such discussion has been made in the assessment order. The explanation of the assessee as regards to the inability in filing the confirmation before the Assessing Officer was that the sufficient time was not provided. It is noticed that the learned CIT (A) confirmed the addition for the reason that the creditworthiness was not proved. High Court Held that, the assessee had discharged the onus by furnishing the name, address and Permanent Account Number of the share applicants and if the A.O. was having any doubt he could have issued the summons to the persons who were claimed to be assessed to income tax and were having Permanent Account Number. (AY2005-06)

5.1.6 From the analysis of the Assessment Order, it is seen that AO has not mentioned about any reference received from the Investigation Wing/Centre Circle regarding the Assessee Company/Vidhata Management Services Pvt Ltd. Further, in the recorded statement of Sirish C. Shah, Ritesh Burad and Pravin Kumar Jain who were alleged as bogus entry providers, they have stated names of the companies which are controlled and operated by them. It was observed that neither of the three have in their recorded statements referred the company Vidhata Management Services Pvt Ltd as their company nor have mentioned that it is controlled and operated by them. AO has not commented upon the submission made by the assessee to prove the identity genuineness and creditworthiness of Vidhata Management Services Pvt Ltd. AO has cited judgment of the Calcutta High Court in the case of Precision Finance Pvt Ltd 208 ITR 465. However, in the present case the

*appellant has duly provided all the relevant details during the course of assessment before the AO who has neither taken any cognizance of the details provided nor made any adverse comments on factual findings except stating as accommodation entry. The AO has not pointed out any deficiency from the details submitted before her, so this judgment cannot be relied upon in the present case. The second judgment, which is of the Apex Court, cited by AO is the case of Durga Prasad More 82 ITR 540. This case was altogether on different facts was relating to interpretation of deed of conveyance and is not applicable to the facts of the present case. AO has also cited the judgment of the Apex Court, in the case of Sumati Dayal 214 ITR 801 This case is also not squarely applicable to the facts of the present case of the appellant. As per the provisions of Section 68 of the Income Tax Act, 1961, the appellant company must prove the following:*

- (i) identity of the creditor;*
- (ii) capacity of the creditor to advance money and*
- (iii) genuineness of the transaction.*

*The assessee has discharged its onus by dealing with all the issues in respect of which onus has been cast on it u/s 68 of the Income Tax Act, 1961 as would be clear from the following discussion:*

- 1. With respect to the identity of the share applicant the name, address and PAN of the assessee has been duly furnished and provided to the AO during the course of the assessment proceedings and no error or*

*short coming has either been determined or pointed out therein since the share applicant are duly identified with duly allotted PAN which are subsisting in the record of the Income Tax Department. Moreover, the share applicant company duly incorporated after following the procedure laid out in the Companies Act, 1956. Thus, no doubt exists or even arises with respect to the identity of the creditors.*

*2. With respect to the capacity/credit worthiness of the share applicant to advance money and the genuineness of the transaction, it is seen that the entire transaction was done through account payee cheques and regular banking channels which has not been disputed or denied in any manner.*

*The Hon'ble Delhi High Court in the case of Commissioner of Income Tax vs Steller Investments Limited [(1991) 192 ITR 287 (Delhi)], has upheld that any increased capital is not assessable in the hands of the company. The observations of the TheHon'ble Delhi High Court are as follows: -*

*"It is evident that even if it be assumed that the subscribers to the increased share capital were not genuine, nevertheless, under no circumstances, can the amount of share capital be regarded as undisclosed income of the assessee. It may be that there are some bogus shareholders in whose names shares had been issued and the money may have been provided by some other persons. If the assessment of the persons who are*

*alleged to have really advanced the money is sought to be reopened, that would have made some sense but we fail to understand as to how this amount of increased share capital can be assessed in the hands of the company itself."*

*Subsequent to the above an appeal filed by the Department against the judgement /observations of the Supreme Court was also dismissed and the Hon'ble Supreme Court did not find any reason to interfere with the order of the High Court in the case of CIT vs Steller Investment Ltd [(2001) 251 ITR 263 (SC)].*

*The Hon'ble Supreme Court in the case of CIT vs Lovely Exports Pvt Ltd [(2008) 216 CTR 195 (SC)] wherein the special leave petition filed by the Department against the order of the Delhi High Court has been dismissed with the following remarks of the Hon'ble Supreme Court:*

*"We find no merit in this Special Leave Petition for the simple reason that if the share application money is received by the Assessee Company from alleged bogus shareholders, whose names are given to the AO, then the Department is free to proceed to reopen their individual assessments in accordance with law. Hence, we find no infirmity with the impugned judgement".*

*5.1.7 In view of the above facts and respectfully following the decision of the Apex Court in case of Lovely Exports and jurisdictional Tribunal judgement in case of Superline Construction P. Ltd and Jogia Properties Ltd, I allow the assessee's ground no. 1 and direct the*

*Assessing Officer to delete the addition made u/s. 68 of the Act, of Rs. 2,03,00,000/-.*

8. The A.O based on the statements recorded in the course of the search under 132(4) of the Act of the group has made addition of share capital including premium in the hands of the assessee and over looked the various documentary evidences filed by the assessee in support of investments including the confirmation letter, PAN, income tax acknowledgement, audit report, balance sheet and bank statement. In spite of assessee filing all the details, prima-facie the A.O has not conducted any investigation or enquiry in respect of the information submitted by the assessee and relied only on the information of a third party whose statement was not cross examined or tested. The Ld.AR demonstrated the submissions before the Assessing Officer on various dates placed at page 38 to 118 of paper book and in particular letter dated 22-02-2016 placed at Page 40 at S.No. 7, the financial statements of investor company along with the evidences to comply with the ingredients required under section 68 of the Act filed. Whereas the preference shares were allotted

to the investor company in the F.Y 2013-14 i.e on 31-03-2014 and the Ld.AR highlighted Form.No 2 i.e return of allotment filed under the companies Act 2013 which is not disputed and the Ld.AR relied on the following judicial decisions as under:

*i.ITO VS. Siddhivinayak Filaments ITA 3003/Mum/2017  
Mumbai ITAT dated 21.06.2019.*

*ii.Pr. CIT v. Chain House International Pvt Ltd (2018) 174  
DTR 97 (MP)(HC)*

*iii.ITO-4(3)(1) v. M/s. Nita Jajoo Ventures Pvt. Ltd. ITA  
No.2890/Mum/2017, dated 13/08/2021 (Mum-Trib.).*

*iv. Ancon Chemplast (P.) Ltd v. Income Tax Officer, Ward-  
2(4), [2022] 93 ITR (T) 189 ITD 156 (Delhi-Trib)*

9. The disputed issue arises with respect to share application money received along with share premium pending allotment in F.Y.2012-13 The assessee has issued preference shares to M/s Vidhata Management services Pvt Ltd at a premium and due to search u/sec132 of the Act on the group, the statements were recorded by the investigation wing that they are only providing accommodation entries. The A.O based on the statements recorded in the course of the search under 132(4) of the Act of the

group has made addition of share capital including premium in the hands of the assessee and over looked the various documentary evidences filed by the assessee in support of investment. In spite of assessee filing all the details, the A.O has not conducted any investigation or enquiry in respect of the information submitted by the assessee and relied only on the information of a third party whose statement was not cross examined or tested. We find that the CIT(A) has considered the detailed facts and the submissions of the assessee and relied on the catena of judicial decisions in his order and has test checked the creditworthiness and identity of shareholder and came to a reasonable conclusion that the assessee has discharged its burden on submitting the information. Further, the A.O has failed to make further enquiries and relied only on statement of the key person, which was retracted subsequently. The CIT(A) has dealt on the facts, provisions of law and Judicial decisions and applied the ratio of decisions to the present case and deleted the addition. On the second disputed issue of non granting of benefit of indexation on the stamp duty and registration charges

being part of cost of acquisition property, the CIT(A) considered the facts, provisions and submissions and deleted the excess addition of Rs,3,16,937/- dealt at Para 5.3.7 of the order. We considering the facts and submissions are of the view that the CIT(A) has passed a reasoned and conclusive order. Accordingly, we do not find any infirmity in the order of the CIT(A) on the disputed issues and uphold the same and dismiss the grounds of appeal of the revenue.

10. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 04.09.2023.

Sd/-  
(BR BASKARAN)  
**ACCOUNTANT MEMBER**

Sd/-  
(PAVAN KUMAR GADALE)  
**JUDICIAL MEMBER**

Mumbai, Dated 04.09.2023

KRK, PS

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Mumbai

6. Guard File

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy/

1.

( Asst. Registrar)  
ITAT, Mumbai

2. Other Member...

on