

आयकर अपीलीय अधिकरण न्यायपीठ नागपूर में ।
IN THE INCOME TAX APPELLATE TRIBUNAL, NAGPUR

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.310 to 312/NAG/2019
निर्धारण वर्ष / Assessment Years : 2012-13 to 2014-15

C-DET Explosive Industries Pvt. Ltd.,
C/o. M/s. Loya Bagri & Co.,
Chartered Accountants,
Gandhibag, Nagpur-440002

PAN : AABCC3535E

.....अपीलार्थी / Appellant

बनाम / V/s.

The Dy. Commissioner of Income Tax,
Circle – 2, Nagpur

.....प्रत्यर्थी / Respondent

Assessee by : Shri Rajesh V. Loya
Revenue by : Shri Vijay Kumar Subrahmanyam

सुनवाई की तारीख / Date of Hearing : 19-10-2023

घोषणा की तारीख / Date of Pronouncement : 30-10-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

These three appeals filed by the assessee against the common order dated 09-08-2019 passed by the Commissioner of Income Tax (Appeals)-2, Nagpur [‘CIT(A)’] for assessment years 2012-13, 2013-14 and 2014-15.

2. Since, the issues raised in all these appeals are similar basing on the same identical facts. Therefore, with the consent of both the parties, we proceed to hear all these appeals together and to pass a consolidated order for the sake of convenience.

3. First, we shall take up appeal in ITA No.310/NAG/2019 for A.Y. 2012-13.

4. Ground No. 1 is general in nature, hence, requires no adjudication.

5. The ld. AR submits that the assessee is not interested to prosecute ground No. 2. Hence, the same is dismissed as not pressed.

6. Ground Nos. 3 and 4 raised by the assessee challenging the action of CIT(A) in confirming the action of AO in disallowing the claim of deduction u/s. 35(1)(ii) of the Act.

7. We note that the assessee is a company engaged in the business of manufacturing and trading in explosives. The assessee filed return of income declaring a total income of Rs.13,98,23,600/- which was accepted in the scrutiny assessment u/s. 143(3) of the Act vide order dated 28-10-2014. Thereafter, the said assessment was reopened by issuing a notice u/s. 148 of the Act, wherein, the AO held donation of Rs.20,00,000/- claimed as deduction u/s. 35(1)(ii) of the Act to an extent of Rs.35,00,000/- as bogus and disallowed the same as not eligible for deduction. The CIT(A) confirmed the same. Having aggrieved with the

same, the assessee is before us by raising ground Nos. 3 and 4 mentioned above.

8. The ld. AR submits that the assessee paid donation of Rs.20,00,000/- to Herbicare Healthcare Bio-Herbal Research Foundation and referred to bank statements at pages 6 to 9 of the paper book. Further, he drew our attention at page 1 of the paper book and submits that the Central Government approved Herbicare Healthcare Bio-Herbal Research Foundation in the category of other institution for the purpose of clause (ii) of sub-section (1) of section 35 of the Act in respect of research activities subject to the condition named therein. In accordance with the same, the assessee offered Rs.20,00,000/- as corpus as its contribution. The said organization also issued receipt of donation and drew our attention to page 4 of the paper book. The AO without any basis held the same as bogus taking into account, the investigation report of Kolkata Income Tax Investigation Wing claiming the said Herbicare Healthcare Bio-Herbal Research Foundation, is one of the bogus trust. The ld. AR argued that there was no evidence showing the said organization as bogus institution and no report of Investigation Wing in this regard brought on record. The ld. AR vehemently argued that the AO failed to bring on record any report showing the said organization is bogus and payment of assessee is bogus. The CIT(A) without considering the facts of the case in proper perspective simply confirmed the order of AO. He drew our attention to the order of Kolkata Tribunal in the case of MACO Corporation (India) Pvt. Ltd. in ITA No. 16/Kol/2017 and argued that the Tribunal confirmed the order of CIT(A) in deleting the disallowance by holding there was no provision for withdrawal of recognition in the Act with retrospective effect. The said

withdrawal of recognition u/s. 35(1)(ii) of the Act in hands of the payee organizations would not affect rights and interests of assessee for claim of weighted deduction. Further, he drew our attention to page 30 of the paper book and argued that the Hon'ble High Court of Calcutta confirmed the view taken by the ITAT, Kolkata Bench in confirming the order of CIT(A) in deleting the addition made by the AO. The relevant portion of Kolkata Tribunal in the case of MACO Corporation (India) Pvt. Ltd. (supra) are as under for ready reference :

"8. We have heard the rival submissions and perused the materials available on record. The brief facts pertaining to HHBHRF are as under:-

a) HHBHRF was registered u/s 12AA of the Act by the ld DIT(Exemptions), Kolkata with effect from 26.12.2003.

b) HHBHRF was also recognized in the year 2006-07 as a scientific industrial research organization (SIRO) by Ministry of Science & Technology, Government of India. The renewal of recognition as SIRO by the Department of Scientific and Industrial Research under the Scheme on Recognition of Scientific and Industrial Research Organisation , 1988 was made for the period from 1.4.2012 to 31.3.2015 vide communication in F.No. 14/444/2006-TU-V dated 13.8.2012.

c) HHBHRF was recognized vide Gazette Notification No. 35/2008 dated 14.3.2008 issued by the Central Board of Direct Taxes (CBDT in short), Ministry of Finance, Government of India, u/s 35(1)(ii) of the Act.

8.1. The brief fact pertaining to SGHPH are as under:-

a) SGHPH was recognized vide Gazette Notification dated 28.1.2009 issued by the Central Board of Direct Taxes (CBDT in short), Ministry of Finance (Department of Revenue), Government of India, u/s 35(1)(ii) of the Act.

b) SGHPH was also recognized as a scientific industrial research organization (SIRO) by Ministry of Science & Technology, Government of India. The renewal of recognition as SIRO by the Department of Scientific and Industrial Research under the Scheme on Recognition of Scientific and Industrial Research Organisation , 1988 was made for the period from 1.4.2010 to 31.3.2013 vide communication in F.No. 14/473/2007-TU-V dated 17.6.2010.

8.2. At the outset, we find that the Taxation Laws (Amendment) Act, 2006 with retrospective effect from 1.4.2006 had introduced an Explanation in Section 35 of the Act which reads as under:-

Section 35(1)(ii) – Explanation

The deduction, to which the assessee is entitled in respect of any sum paid to a research association, university, college or other institution to which clause (ii) or clause (iii) applies, shall not be denied merely on the ground that, subsequent to the payment of such sum by the assessee, the approval granted to the association, university, college or other institution referred to in clause (ii) or clause (iii) has been withdrawn.

Hence the aforesaid provisions of the Act are very clear that the payer (the assessee herein) would not get affected if the recognition granted to the payee had been withdrawn subsequent to the date of contribution by the assessee. Hence no disallowance u/s 35(1)(ii) of the Act could be made in the instant case.

8.3. We find that there is no provision in section 35(1)(ii) of the Act to withdraw the recognition granted to the assessee therein. When there is no provision for withdrawal of recognition in the Act, the action of the revenue in withdrawing the recognition with retrospective effect from 1.4.2007 is unwarranted. In this regard, the recent decision of the Hon'ble Supreme Court in the case of Industrial Infrastructure Development Corporation (Gwalior) M.P. Ltd vs CIT Gwalior reported in (2018) 90 taxmann.com 281 (SC) wherein it was held that :-

21. In our considered opinion, the CIT had no express power of cancellation of the registration certificate once granted by him to the assessee under Section 12A till 01.10.2004. It is for the reasons that, first, there was no express provision in the Act vesting the CIT with the power to cancel the registration certificate granted under Section 12A of the Act. Second, the order passed under Section 12A by the CIT is a quasi judicial order and being quasi judicial in nature, it could be withdrawn/recalled by the CIT only when there was express power vested in him under the Act to do so. In this case there was no such express power.

22. Indeed, the functions exercisable by the CIT under Section 12A are neither legislative and nor executive but as mentioned above they are essentially quasi judicial in nature.

23. Third, an order of the CIT passed under Section 12A does not fall in the category of "orders" mentioned in Section 21 of the General Clauses Act. The expression "order" employed in Section 21 would show that such "order" must be in the nature of a "notification", "rules" and "bye laws" etc. (see - Indian National Congress(I) v. Institute of Social Welfare [2002] 5 SCC 685.

24. In other words, the order, which can be modified or rescinded by applying Section 21, has to be either executive or legislative in nature whereas the order, which the CIT is required to pass under Section 12A of the Act, is neither legislative nor an executive order but it is a "quasi judicial order". It is for this reason, Section 21 has no application in this case.

25. The general power, under Section 21 of the General Clauses Act, to rescind a notification or order has to be understood in the light of the subject matter, context and the effect of the relevant provisions of the statute under which the notification or order is issued and the power is not available after an enforceable right has accrued under the notification or order. Moreover, Section 21 has no application to

vary or amend or review a quasi judicial order. A quasi judicial order can be generally varied or reviewed when obtained by fraud or when such power is conferred by the Act or Rules under which it is made. (See Interpretation of Statutes, Ninth Edition by G.P. Singh page 893).

26.

27. It is not in dispute that an express power was conferred on the CIT to cancel the registration for the first time by enacting sub-Section (3) in Section 12AA only with effect from 01.10.2004 by the Finance (No.2) Act 2004 (23 of 2004) and hence such power could be exercised by the CIT only on and after 01.10.2004, i.e., (assessment year 2004-2005) because the amendment in question was not retrospective but was prospective in nature.

28. The issue involved in this appeal had also come up for consideration before three High Courts, namely, Delhi High Court in the case of *DIT (Exemptions) v. Mool Chand Khairati Ram Trust* [2011] 11 taxmann.com 42/199 Taxman 1/339 ITR 622, Uttaranchal High Court in the case of *Welham Boys' School Society v. CBDT* [2006] 285 ITR 74/[2007] 158 Taxman 199 and Allahabad High Court in the case of *Oxford Academy for Career Development v. Chief CIT* [2009] 315 ITR 382.

29. All the three High Courts after examining the issue, in the light of the object of Section 12A of the Act and Section 21 of the General Clauses Act held that the order of the CIT passed under Section 12A is quasi judicial in nature. Second, there was no express provision in the Act vesting the CIT with power of cancellation of registration till 01.10.2004; and lastly, Section 21 of the General Clauses Act has no application to the order passed by the CIT under Section 12A because the order is quasi judicial in nature and it is for all these reasons the CIT had no jurisdiction to cancel the registration certificate once granted by him under Section 12A till the power was expressly conferred on the CIT by Section 12AA(3) of the Act w.e.f. 01.10.2004.

We hold that the ratio decidendi of the aforesaid judgement of the Hon'ble Apex Court would squarely be applicable to the facts of the instant case. Infact the assessee's case herein falls on a much better footing than the facts before the Hon'ble Apex Court. In the case before Hon'ble Apex Court, the power of cancellation of registration u/s 12A of the Act was conferred by the Act on the ld CIT w.e.f. 1.10.2004 and the Hon'ble Apex Court held that prior to that date, no cancellation of registration could happen. But in the instant case, there is absolutely no provision for withdrawal of recognition u/s 35(1)(ii) of the Act. Hence we hold that the withdrawal of recognition u/s 35(1)(ii) of the Act in the hands of the payee organizations would not affect the rights and interests of the assessee herein for claim of weighted deduction u/s 35(1)(ii) of the Act.

8.4. We also find that the co-ordinate bench of this tribunal in exactly similar facts had decided the issue in favour of the assessee in the following cases:-

a) *Rajda Polymers vs DCIT* in ITA No. 333/Kol/2017 for Asst Year 2013-14 dated 8.11.2017.

b) *Saimed Innovation vs ITO* in ITA No. 2231/Kol/2016 for Asst Year 2013-14 dated 13.9.2017.

The findings of those decisions are not reiterated herein for the sake of brevity.

8.5. In view of the aforesaid findings in the facts and circumstances of the case and respectfully following the various judicial precedents relied upon hereinabove, we hold that the ld CITA had rightly deleted the disallowance u/s 35(1)(ii) of the Act in the sum of Rs 3,06,25,000/- made by the ld AO. Accordingly, the Grounds raised by the revenue are dismissed.”

9. On perusal of the above order of Kolkata Tribunal, we find the facts emanating regarding the assessee therein are that the assessee is a private limited company engaged in the business of import and export of machinery spares, equipment & component and project execution work. The assessee claimed donation of Rs.3,06,25,000/- (being 175% of Rs.1,75,00,000/-) u/s 35(1)(ii) of the Act for the scientific research organization donation to Herbicare Healthcare Bio-Herbal Research Foundation. The AO taking into survey report held that the said Herbicare Healthcare Bio-Herbal Research Foundation engaged in collecting bogus donations u/s. 35(1)(ii) of the Act to beneficiaries to enable them to claim weighted deduction. In order to verify the same, the AO recorded statement of MD of the assessee u/s. 131 of the Act. The AO opined that the assessee had not verified the said company properly and the MD does not know any person or remember the name of the broker concerning details of the said Herbicare Healthcare Bio-Herbal Research Foundation. Accordingly, the AO denied the claim of weighted deduction. The CIT(A) opined that the AO conveniently ignored vital aspect in finding that the assessee therein checked the premises of Herbicare Healthcare Bio-Herbal Research Foundation, approvals by Central Government etc... Accordingly, the CIT(A) directed the AO to delete the addition. The ITAT confirmed the order of CIT(A) by holding that there was no provision to withdraw the recognition retrospectively. On careful reading of Kolkata Tribunal's order,

we note that the same Herbicare Healthcare Bio-Herbal Research Foundation was considered which is also same in the present case. The assessment year therein was of 2013-14, wherein, the Tribunal held there is no provision in section 35(1)(ii) of the Act to withdraw the recognition granted to the assessee therein, the action of the revenue in withdrawing the recognition with retrospective effect from 01-04-2007 is unwarranted, when there is no provision for withdrawal of recognition in the Act, thereby the Tribunal confirmed the order of CIT(A) in deleting the addition made by the AO u/s. 35(1)(ii) of the Act. Coming to the present case that the AO proceeded to deny deduction u/s. 35(1)(ii) of the Act basing on the report of Investigation Wing, Kolkata, wherein, it was claimed to have found that the Herbicare Healthcare Bio-Herbal Research Foundation was engaged in bogus to donation through various brokers in lieu of commission which is evident from para 3 of the assessment order, further, withdrawal of notification of exemption by competent authority vide order dated 21-09-2016 with retrospective effect, thereby the AO held the assessee is not entitled to any deduction u/s. 35(1)(ii) of the Act.

10. We note that notification of approval dated 14-03-2008 in the case of Herbicare Healthcare Bio-Herbal Research Foundation is at page 1 of the paper book. The Central Government approved the Herbicare Healthcare Bio-Herbal Research Foundation for the purpose of clause (ii) of sub-section (1) of section 35 of the Act subject to the following conditions therein. According to the AO, the Central Government withdrew the said notification vide order dated 21-09-2016 with retrospective effect i.e. for Financial Year 2006-07 onwards. The Kolkata Tribunal held there is no provision in the Act u/s. 35(1)(ii) of the Act withdrawing the recognition

with retrospective effect. The assessments before us are 2012-13, 2013-14 and 2014-15 when there is no provision for withdrawing recognition retrospectively the order of CIT(A) in confirming the order of AO in denying weighted deduction at 175% based on withdrawal recognition order dated 14-09-2016 is not justified. Further, the contention of Revenue is that the assessee given donation through Cheque/RTGS to Herbicare Healthcare Bio-Herbal Research Foundation and after taking commission the Herbicare Healthcare Bio-Herbal Research Foundation given back the said donation amount to the assessee in the form of cash vide 3-4 layers after bogus billing or other accommodation entries. There is no evidence whatsoever brought on record by the AO as well as CIT(A) in this regard that the donation amount given by the assessee is routed back in the form of cash. As contended by the ld. AR that there was no report of Investigation Wing of Income Tax, Kolkata was brought on record to show that the transaction between the assessee and Herbicare Healthcare Bio-Herbal Research Foundation is bogus and not genuine. As it appears from the orders of both the authorities below that there was no reference to any report except making allegation in the form of diagram claiming the modus operandi without any basis. The ld. AR placed on record letter of Herbicare Healthcare Bio-Herbal Research Foundation appealing for donation at page 2 of the paper book, wherein, it is clear that the approval is valid for the year under consideration i.e. up to 31-03-2015 vide order dated 13-08-2012 No. 14/444/2006-TU-V by the Ministry of Science & Technology, Govt. of India. Further, the Donation and Charity Ledger Account of assessee at page 6 of the paper book establishes debit entries in favour of the Herbicare Healthcare Bio-Herbal Research Foundation vide cheques which are supported by bank statements at page 6, 7 and 8 of the

paper book. Therefore, at the time of giving donation by the assessee the approval is valid and the order of CIT(A) in confirming the order of AO in denying the weighted deduction to the assessee is not justified.

11. The respondent-revenue challenged the order of Kolkata Tribunal in the case of MACO Corporation (India) Pvt. Ltd. (supra) before the Hon'ble High Court of Calcutta and the Hon'ble High Court was pleased to dismiss the question raised therein by the Revenue, the order of which at page 30 of the paper book. The relevant portion of Calcutta High Court in the case of MACO Corporation (India) Pvt. Ltd. (supra) is reproduced hereunder for ready reference :

“This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the ‘Act’ for brevity) is directed against the order dated 14th March, 2018 passed by the Income Tax Appellate Tribunal, “B” Bench, Kolkata [the Tribunal] in I.T.A. No. 16/Kol/2017 for the assessment year 2013-14.

The appeal was admitted on 11th March, 2020 on the following substantial question of law :

“(i) Whether on the facts and the circumstances of the case, the impugned order of the tribunal dated 14th March, 2018 is perverse for failing to take into account that the donation in question to the trust was not “genuine” and also not considering the effect of cancellation of registration of the donee?”

We have heard Ms. Smita. Das De, learned standing Counsel for the appellant/revenue and Mr. J. P. Khaitan, learned senior Advocate assisted by Mr. Anil Dugar and Mr. Rajarshi Chatterjee, advocates for the respondent/assessee.

The short issue involved in the instant case is whether the donation given by the assessee to two organizations can be held to be not genuine on the ground that the registration granted those organization sunder Section 35C of the Act having beeneffect. On facts, the tribunal noted that there is nothing on record to show that the respondent/assessee connived with the scheme of arrangement between the concerns in bogus billing etc. The factual finding recorded by the CIT(A) is to the following effect:

“5.5 It has been brought to my notice that vide notification No.82/2016 dated 15.09.2016 and notification No.79/2016 dated 06.09.2016 the registration of SHG&PH & HHBHRF respectively has been cancelled by CBDT. Thus there remains no doubt that these concerns were engaged in the improper utilization of moneys received by them. If the statements are taken at face value then on perusal of extracts of statements of brokers/mediators/and

entry operators as reproduced in the assessment order I find that there remains no doubt that the management of these concerns were directly or indirectly engaged is misappropriating the funds and not utilizing the donation amounts entirely for research related activities. However the connivance of appellant in this scheme of arrangements between these concerns as well as the bogus billing parties is not established either by DDI, (Inv), Kolkata or by the AD. The allegation that the cash was refunded to the appellant after deducting commission by these concerns remains in serious doubt. It is observed that a suspicion how so ever strong it may be cannot form disallowing any claim of the appellant until any material is brought on record.”

After noting the above factual position, the tribunal examined the law on the subject and took note of the decision of the Hon'ble Supreme Court in the case of Industrial Infrastructure Development Corporation (Gwal/ior) M.P. Ltd. vs. Commissioner of Income Tax reported in [2018] 403 ITR 1 (SC).

"In our considered view, we need not travel this far to decide the substantial question of law in the case on hand as we are considering the case falling under Section 35 of the Act. In terms of Explanation to Section 35(1)(iii) of the Act, deductions to which the assessee is entitled to in respect of any sum paid to a research organisation, university etc. shall not be denied merely on the ground that subsequent to the payment of such sum by the assessee, the approval granted to the research organisation or university etc. has been withdrawn. This issue was considered by the Hon'ble Supreme Court in the case of Commissioner of Income Tax vs. Chotatingrai Tea & Ors. reported in (2002) 258 ITR 529 (SC). The operative portion of the said decision is as follows:

"It is not in dispute that the assessee had made donations to the Society for Integral Development, Calcutta, which had as its object the undertaking to carry out approved programmes of rural development. The society had granted a certificate to the assessee which had also been approved by the prescribed authority.

According to the Revenue authorities the assessee were not entitled to deduction as claimed despite the aforesaid because subsequently the approval granted by the prescribed authority was withdrawn with retrospective effect. It was also alleged that the assessee had received back the donation which had been made by them to the society. When the matter came up before the Tribunal at the instance of the assessee, the Tribunal found, as a matter of fact that the assessee had fulfilled all the conditions under section 35CCA of the Act for grant of deduction thereunder. The Tribunal also found that the assessee's position could not be affected by any subsequent withdrawal of the certificate granted by the prescribed authority under section 35CCA but found that there was no evidence in support of the Revenue's case that the assessee had received back the amount donated by them to the society. However, the matter was remanded back to the Assessing Officer for fresh disposal for the purpose of determining whether the money had in fact been utilised for an approved programme. Pursuant to the directions of the High Court the following questions were referred under section 256(2) of the Act (page 645) :

(1) Whether, on the facts and in the circumstances of the case, the Tribunal having held that the assessee have fulfilled all the conditions laid down in section 35CCA of the Income-tax Act, 1961, read with rule 6AAA of the Income-tax Rules for deduction of the amount donated to the approved society, which had not come back to the assessee soon after or later on in some form or the other, that the

Tribunal was justified in law in restoring the matter to the Assessing Officer on the reasons and grounds given in the order passed on appeal?

(2) Whether, on the facts and in the circumstances of the case, and in view of the findings of facts recorded by the Tribunal on questions of facts arising for decision, the Tribunal was justified in law in holding that the entitlement of the assessee for claiming deduction of the amount donated to the approved society would depend upon the utilisation of such fund by the approved society in the approved programme before the date specified in the section and on this basis only restoring the matter to the Assessing Officer?"

The High Court followed the reasoning of the Calcutta High Court in CIT v. Bhartia Culter Hammer Co. [1998] 232 ITR 785, and came to the conclusion that once it was found that the assessee had fulfilled all the conditions which had been laid down under section 35CCA of the Act for claiming deduction of the amount donated by it, there was no obligation on the part of the assessee to see that the amount was utilised for the purpose for which it was donated. Furthermore, the deduction was allowed on the certificate furnished and it was not for the assessee to show whether the institution to which the money had been donated was carrying on the rural development work, as envisaged under section 35CCA of the Act.

In our view, the reasoning of the High Court while answering the question referred to it in favour of the assessee is sound and calls for no interference.

In the light of the above decision, we find the reasoning given by the tribunal to be just and proper and cannot be held to be perverse. In the result, the appeal filed by the revenue (ITA/42/2020) is dismissed and the substantial question of law is answered against the revenue."

12. In the light of the above, the order of CIT(A) is not justified in confirming the order of AO in denying weighted deduction at 175% u/s. 35(1)(ii) of the Act basing on the withdrawal of recognition dated 14-09-2016 retrospectively and also for want of evidences in support of allegations made by the AO that the donation is bogus. Therefore, following the order of Kolkata Tribunal which was confirmed by the Hon'ble High Court of Calcutta, we hold that the order of CIT(A) is not justified and the addition made by the AO is deleted. Thus, ground Nos. 3 and 4 raised by the assessee are allowed.

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

ITA Nos. 311 & 312/NAG/2019, A.Ys. 2013-14 & 2014-15.

14. We find that the issues raised in the appeal and the facts in ITA Nos. 311 & 312/NAG/2019 are identical to ITA No. 310/NAG/2019 except the variance in amount. Since, the facts in ITA Nos. 311 & 312/NAG/2019 are similar to ITA No. 310/NAG/2019, the findings given by us while deciding the appeal of assessee in ITA No. 310/NAG/2019 would *mutatis mutandis* apply to ITA Nos. 311 & 312/NAG/2019, as well. Accordingly, both the appeals of assessee are allowed.

15. To sum up, all the appeals of assessee are allowed.

Order pronounced in the open court on 30th October, 2023.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 30th October, 2023.

रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-2, Nagpur
4. The Pr. CIT-2/3, Nagpur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपूर,
/ DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune