

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"SMC" JAIPUR

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठोड कमलेश जयन्तभाई, लेखा सदस्य के समक्ष  
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ ITA. No. 447 & 448/JPR/2023  
निर्धारण वर्ष / Assessment Years : 2011-12

Sakku Devi, Indian Technology, B-3 Siddhi Vinayak Complex Guru Gorakh Colony Sanganer, Jaipur.	बनाम Vs.	Income Tax Officer 7(2), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: EPLPD 0233 N		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Yogesh Kumar Sharma (Adv.)  
राजस्व की ओर से / Revenue by : Smt. Monisha Choudhary (Addl. CIT)

सुनवाई की तारीख / Date of Hearing : 12/10/2023  
उदघोषणा की तारीख / Date of Pronouncement : 26/10/2023

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

These two appeals are filed by the assessee and are arising out of the order of the National Faceless appeal Centre, Delhi both dated 26.05.2023 [Here in after referred as (NFAC) ] for the assessment year 2011-12 respectively, which in turn arises from the order passed by the AO, passed under Section 144/147 of the Income tax Act, 1961 (in short 'the Act') dated 31.10.2018.

2.1 In ITA No. 448/JPR/2023 the assessee has raised following grounds:-

“1. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order dt.26.05.2023 and in accordance to the Assessment order points whereas the Ld. Appellant authority has not considered the Grounds and facts as mentioned in the Form 35.

2. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order dt. 26.05.2023 stating that the assessee has confessed that the appellant has received the certified copy of assessment order on 05.04.2019, whereas appellate received certified copy of order on 03.10.2019 which was also mentioned in form 35 filed on 15.10.2019. That appellant at the time of written submission erroneously mentioned that he received the certified copy of the order on 05.4.2019. It was just a clerical error only, A copy of form 35 is attached herewith as Annexure-1.

3. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order dt. 26.05.2023 stating that assessee has failed to furnish any reasonable and justified cause for such an inordinate delay in filing appeal whereas the appeal filed on 15.10.2019 and order of appellate order is passed on 26.05.2023 after 2 years, in this period appellate authority did not ask about delay filing of appeal and did not give proper opportunities to being heard, It is a violation of the nature of justice, whereas appellant received certified copy of order on 03.10.2019 and appeal filed on 15.10.2019, there was no delay of filing of appeal.

4. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order without considering the fact that appellant is illiterate rural lady and she is house wife only. She is 52 years old female and lives in rural area Bhoyan, Tehsil-Chaksu, Jaipur Rajasthan.

5. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order without considering the fact that appellant is not so financially strong lady and did not make any financial transaction in the considering year. Appellant was only conforming party in the said sale deed. Furthermore, the purchaser of the land has mentioned appellant name in the sale deed for own protection being confirming party for safety

reason of property dispute in future. It is already mentioned in the executed sale deed.

6. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that the proceeding initiated u/s 147 of the IT Act, against the appellant is barred by limitation since the notice has to issued on or before 31/03/2018 whereas no notice was issued.

7. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that after raising the issue of non-compliance of section 147 without issuance of the notice u/s 148, the Ld. ITO has not mentioned the evidence of dispatch and service of notice u/s 148 of the Act.”

## 2.2 In ITA No. 447/JPR/2023 the assessee has raised following grounds:-

“1. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order dt.26.05.2023 and in accordance to the Assessment order points whereas the Ld. Appellant authority has not considered the Grounds and facts as mentioned in the Form 35.

2. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order dt. 26.05.2023 stating that the assessee has confessed that the appellant has received the certified copy of assessment order on 05.04.2019, whereas appellate received certified copy of order on 03.10.2019 which was also mentioned in form 35 filed on 15.10.2019. That appellant at the time of written submission erroneously mentioned that he received the certified copy of the order on 05.4.2019. It was just a clerical error only, A copy of form 35 is attached herewith as Annexure-1.

3. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order dt. 26.05.2023 stating that assessee has failed to furnish any reasonable and justified cause for such an inordinate delay in filing appeal whereas the appeal filed on 15.10.2019 and order of appellate order is passed on 26.05.2023 after 2 years, in this period appellate authority did not ask about delay filing of appeal and did not give proper opportunities to being heard, It is a violation of the nature of justice, whereas appellant

received certified copy of order 03.10.2019 and appeal filed on 15.10.2019, there no delay of filing of appeal.

4. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order without considering the fact that appellant is illiterate rural lady and she is house wife only. She is 52 years old female and lives in rural area Bhoyan, Tetail- Chak, Jaipur Rajasthan.

5. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order without making any consideration of the fact that appellant is not so financially strong lady and did not make any financial transaction in the considering year. Appellant was only conforming party in the said sale deed. Furthermore, the purchaser of the land has mentioned appellant name in the sale deed for own protection being confirming party for safety reason of property dispute in future. It is already mentioned in the executed sale deed.

6. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that the proceeding initiated as 147 of the IT Act, against the appellant is barred by limitation since the notice has to issue or before 31/03/2018 whereas no notice was issued.

7. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that after raising the issue of non-compliance of section 147 without issuance of the notice u/s 148, the Ld. ITO has not mentioned the evidence of dispatch and service of notice as 148 of the Act.

8. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that the penalty of Rs. 3,63,440 was made on wrong addition as the agricultural land sold in consideration of Rs. 4,04,09,600 having appellant's share 1/21 i.e. Rs. 19,24,266/- whereas appellant was only conforming party in the said sale deed. Further appellant has not received any sale consideration from the purchaser as per the said deed.

9. That having regard to the facts and circumstances of the case, Ld. AO has erred in law and on facts that the Ld. AO has not considered the point that in this sale deed, appellant was only involved as a confirming party, who confirm the sale without any making claim on the sold agricultural land. In other words, was only a declaration that

appellant confirm to this sell of agricultural land and appellant will not desire any suit/claim/share in respect of the sold agricultural land against the seller or purchaser being a sister of seller/part of the family as daughter/sister. While appellant got marriage and appellant had no interest in this property being a monetary terms. That being a sister/Daughter, appellant had put my signature on the sale deed without any expectation of single rupees. Moreover, neither appellant have received earlier any consideration or payment against such sold agricultural land, nor at the time of sale of the property from the seller or purchaser.

10. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that discretion given to the Income - tax Officer u/s 271(1)(c) of the Income-tax Act should be used judiciously and not as a rule.

11. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that the appellant not liable to file Income tax return, being income being below the maximum amount not liable to tax in the considering year.

12. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that after considering all the above details like confirming party in the sale deed and no amount received as consideration, it would be cleared as that appellant have no concealed of any income, that's why there was no capital gain.

13. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that as per the Penalty proceeding u/s 271(1)(c) initiated on concealment of particulars of income.

14. That on the facts and in the circumstances of the case, the Ld. Commissioner Of Income Tax (Appeals) has erred in sustaining the levy of penalty U/s 271(1)(C) whereas the Ld. ITO has not given notice u/s 274 rws 271 to impose the penalty as show cause.

15. That the appellant pleaded vehemently of no reasonable opportunity having been provided by the Ld. Assessing Officer at the time of imposing of penalty.

16. That the order of the Ld. Assessing Officer is arbitrary, against the facts and circumstances of the case, illegal and be therefore quashed

outright.

17. That the Appellant prays that the penalty made in respect of section 271(1)(c) be deleted.”

3. The brief fact of the case is that information has been received from the ITO (I&CI)-II, Jaipur that the assessee and 15 other persons who are the first party along with 6 other persons who are the confirming party in the sale deed, had sold land bearing khasra No. 1078, 1083, 1084, 1085, 1087, 1088, 1089, 1090, 1161, 1162, 1163 & 1164 situated at Village-Muhana, Tehsil Sanganer, Jaipur at Rs. 4,04,09,600/- through sale deed which was executed by the Sub-Registrar -I, Jaipur on 11.10.2010. The value adopted by the Sub-Registrar is Rs. 4,04,09,600/-, share of assessee Rs. 19,24,266/- (1/21 out of Rs. 4,04,09,600/-). Subsequently, the said land was converted into 90B as per land Revenue Act, 1956 by the Development Authority on 11.10.2010 on which the capital Gain arisen was not disclosed for taxation purpose as per the provisions of the income tax Act, 1961. The above immovable property is a capital assets within the meaning of provisions of section 2(14) of the income tax Act, 1961 as the above immovable property is situated within limits of Jaipur Municipal Corporation Jaipur. As per this office records, it was

noticed that the assessee had not filed his return of income for the A.Y. 2011-12 u/s 139(1) of the Income-tax Act, 1961. Notice u/s 148 was issued to assessee on 15.03.2018 after recording reasons for escapement of income in writing after approval/sanction of the competent Authority, notice u/s. 148 was issued which was duly served. Since the assessee failed to file return of income within specified time, in compliance to notice u/s 148, notice u/s 142(1) was issued on 30.09.2018, this notice was duly served upon the assessee, case was fixed for hearing on 08-10-2018. On the date of hearing i.e. 08.10.2018 neither anyone attended nor was filed any reply.

3.1 Since, the assessee has failed to comply with the notices, despite ample opportunities given by the Id. Assessing Officer and in pursuance of these notices no reply has been submitted. Therefore, the order has been passed ex-parte u/s 144 of the Act determining the income at Rs. 19,24,266/-.

4. Aggrieved from the said order of the Id. Assessing Officer the assessee preferred an appeal before the Id. CIT(A). Apropos to the grounds so raised, the relevant findings of the Id. CIT(A) is as under:-

“4. Appellate decision:-

In this case, the appeal has been filed against the assessment order dated 31.10.2018, passed u/s 144/147 of I.T. Act, 1961. As per the written submission filed by the appellant in Para 7, the ex-parte assessment order was passed on 01.12.2016 without giving opportunity but was received on behalf of me on 03.10.2019, however, the date of order against which appeal is being preferred is 31.10.2018 and no ex- parte order was passed on 01.12.2016. Further, in Para 8 of the written submission the appellant has stated as under:-

"8. That the before 05/04/2019, I have neither seen such assessment order nor received. On this date i.e. 05/04/2019, I have received the certified copy of the order."

Therefore, from the above statement of facts as submitted by appellant in Para 8, the assessee has confessed that the appellant has received the certified copy of assessment order on 05.04.2019. Further, the appellant has not furnished any reason for receipt of assessment order passed on 31.10.2018 i.e. delay in the service of assessment order of more than five months after the passing of order. Furthermore, the assessee has stated that she has received the certified copy of the order on 05.04.2019, however, the first appeal has been preferred on 15.10.2019, after inordinate delay even if the limitation period is counted from 05.04.2019 i.e. the date when the assessment order is said to have been received by appellant, as stated by her in para 8 of the written submission. The delay in filing of appeal work out to 163 days from the date of service i.e. on 05.04.2019. The above contention of appellant does not explain the reason for delay in appeal against the assessment order. Therefore, considering the facts available the inordinate delay of 163 days in filing of first appeal is not explained.

Therefore, after considering the facts and circumstances as discussed above I am of the considered opinion that assessee has failed to furnish any reasonable and justified cause for such an inordinate delay in filing appeal, hence the appeal is barred by limitation as per the terms of the provision of section 249(2) of the IT Act, 1961, hence not admitted and dismissed.

5. In the result, the appeal of the assessee is dismissed.”

5. Since the appeal of the assessee was dismissed on technical reason the assessee has preferred the present appeal in ITA No. 448/JPR/2023 against the quantum proceeding. In support of the grounds so taken the Id. AR of the assessee has relied upon the following written submission:

“1. That appellant is illiterate rural lady and she is house wife only. She is living at Bhoyan, tehsil-chaksu, Jaipur Rajasthan.

2. That appellant is the not the part of Hindu Undivided family of parents' home due to her marriage. During the considering year, on 11/11/2010 all the family members of parents' home had sold their ancestral agricultural land situated at Patwar Muhana, tehsil sangnaer, Jaipur Khasra No. 1078, 1083, 1084, 1085, 1087, 1088, 1089, 1090,1161,1162,1163 and 1164 in the consideration of Rs. 4,04,0,9,600/- to Mr. Prahlad Agarwal and others.

3. That in this sale deed, I was only involved as a confirming party, who confirm the sale without any making claim on the sold agricultural land. In other words, it was only a declaration that I confirm to this sell of agricultural land and I will not desire any suit/claim/share in respect of the sold agricultural land against the seller or purchaser being a sister of seller/part of the family as daughter/sister. While I got marriage and I had no interest in this property being a monetary terms.

4. That being a sister/Daughter, I had put my signature on the sale deed without any expectation of single rupees. Moreover, Neither I have received earlier any consideration or payment against such sold agricultural land, nor at the time of sale of the property from the seller or purchaser. The above confirmation was without cost and without benefit.

5. That as per assessment order the learned AO stated that the notice u/s 148 was dispatched on 15/03/2018, while No notice was given on such date.

6. The case was noticed under section 148 of Income Tax Act, 1961. Assessment under section 143(3)/147 of Income Tax Act, 1961 was completed on 30/11/2018, declaring an income of Rs. 19,24,266 by making addition of Rs. 19,24,266/- (capital gain). A demand u/s 156 of the act, of Rs. 6,15,270/- was made against me without any ground.

7. This assessment order was passed on 01/12/2016 but was received on behalf of me on 03/10/2019 with the prior information Via call on my sons telephone number to receive assessment order from the income tax department ward 7(2), C-95, BABA SIDHANATH BHAWAN, LAL KOTHI SCHEME, JAIPUR-302015.

8. That the before 05/04/2019, I have neither seen such assessment order nor received. On this date i.e. 05/04/2019, I have received the certified copy of the order. 9. That on 30/04/2019 without giving any ample opportunity of hearing, penalty u/s 271(1) of the act was imposed of the Rs. 3.63.439/-

10. That in the against of the Order u/s 271(1) c, an appeal before the Ld. Commissioner of Income Tax, Appeal CIT (A), Delhi-42, Income Tax Department, Delhi was filed on 15th of OCT, 2019 against the order under section 144/147 of the Income-tax Act, 1961 passed by INCOME TAX DEPARTMENT, JAIPUR on 30.04.2019 for the Assessment Year 2011-12. Further on 26th may 2023, the appeal order was passed by the Ld. Commissioner of Income Tax(Appeals) Delhi, Income Tax Department, Delhi without providing proper opportunity.

#### Grounds of appeal

1. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order dt.26.05.2023 and in accordance to the Assessment order points whereas the Ld. Appellant authority has not considered the Grounds and facts as mentioned in the Form 35.

2. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order dt. 26.05.2023 stating that the assessee has confessed that the appellant has received the certified copy of assessment order on 05.04.2019, whereas appellate received certified copy of order on 03.10.2019 which was also mentioned in form 35 filed on 15.10.2019. That appellant at the time of written submission erroneously mentioned that he received the certified copy of the order on 05.4.2019. It was just a clerical error only, A copy of form 35 and as well as certified copy of assessment order are attached herewith as Annexure-1 and Annexure-1A.

3. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order dt. 26.05.2023 stating that assessee has failed to furnish any reasonable and justified cause for such an inordinate delay in filing appeal whereas the appeal filed on 15.10.2019 and order of appellate order is passed on 26.05.2023 after 2 years, in this period appellate authority did not ask about delay filing of appeal and did not give proper opportunities to being heard, It is a violation of the nature of justice, whereas appellant

received certified copy of order on 03.10.2019 and appeal filed on 15.10.2019, there was no delay of filing of appeal.

4. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order without considering the fact that appellant is illiterate rural lady and she is house wife only. She is 52 years old female and lives in rural area Bhoyan, Tehsil-Chaksu, Jaipur Rajasthan.

5. That on the facts and in the circumstances of the case and in law the learned appellate authority erred in passing the Appellate order without considering the fact that appellant is not so financially strong lady and did not make any financial transaction in the considering year. Appellant was only conforming party in the said sale deed. Furthermore, the purchaser of the land has mentioned appellant name in the sale deed for own protection being confirming party for safety reason of property dispute in future. It is already mentioned in the executed sale deed.

6. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that the proceeding initiated u/s 147 of the IT Act, against the appellant is barred by limitation since the notice has to issue on or before 31/03/2018 whereas no notice was issued.

7. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that after raising the issue of non-compliance of section 147 without issuance of the notice u/s 148, the Ld. ITO has not mentioned the evidence of dispatch and service of notice u/s 148 of the Act.

8. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that the penalty of Rs. 3,63,440 was made on wrong addition as the agricultural land sold in consideration of Rs. 4,04,09,600 having appellant's share 1/21 Le Rs. 19,24,266/- whereas appellant was only conforming party in the said sale deed. Further appellant has not received any sale consideration from the purchaser as per the said deed. A copy of sale deed is attached herewith as Annexure-2

9. That having regard to the facts and circumstances of the case, Ld. AO has erred in law and on facts that the Ld. AO has not considered the point that That in this sale deed, appellant was only involved as a confirming party, who confirm the sale without any making claim on the sold agricultural land. In other words, it was only a declaration that appellant confirm to this sell of agricultural land and appellant will not desire any suit/claim/share in respect of the sold agricultural land against the seller or purchaser being a sister of seller/part of the family as daughter/sister. While appellant got marriage and appellant had no interest in this property being a monetary terms. That being a

sister/Daughter, appellant had put my signature on the sale deed without any expectation of single rupees. Moreover, neither appellant have received earlier any consideration or payment against such sold agricultural land, nor at the time of sale of the property from the seller or purchaser. The above confirmation was without cost and without benefit.

10. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that discretion given to the Income-tax Officer u/s 271(1)(c) of the Income-tax Act should be used judiciously and not as a rule.

11. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that the appellant not liable to file Income tax return, being income

12. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that after considering all the above details like confirming party in the sale deed and no amount received as consideration, it would be cleared as that appellant have no concealed of any income, that's why there was no capital gain.

13. That having regard to the facts and circumstances of the case, Ld. ITO has erred in law and on facts that as per the Penalty proceeding u/s 271(1)(c) initiated on concealment of particulars of income.

14. That on the facts and in the circumstances of the case, the Ld. Commissioner Of Income Tax (Appeals) has erred in sustaining the levy of penalty U/S 271(1)(C) whereas the Ld. ITO has not given notice u/s 274 rws 271 to impose the penalty as show cause. 15. That the appellant pleaded vehemently of no reasonable opportunity having been provided by the Ld assessing officer at the time of imposing of penalty.

16. That the order of the Ld. assessing officer is arbitrary, against the facts and circumstances of the case, illegal and be therefore quashed outright.

17. That the Appellant prays that the penalty made in respect of section 271(1)(c) be deleted.

Pray:-

Sir, with the consideration of the above fact, I request you please consider my matter with lenient view and kindly drop the panel proceeding against me and not to impose the penalty u/s 271(1)(c).

However opportunity of being heard is accorded in case of any adverse view from your side. We will always ready to give further information/cooperation if requires.”

6. In addition the Id. AR of the assessee submitted that the assessment order is ex-parte, even the order of the Id. CIT(A) is also on the ex-parte as Id. CIT(A) even though the explained the reason for delay has dismissed the appeal on technical ground and not dealt with the merits of the case. The Id. AR of the assessee submitted that delay of 138 days from the date of limitations was an account of delay in the service of the order of the Id. AO and for that Id. AR of the assessee filed a detailed submissions.

7. Per contra, the Id. DR appearing on behalf of the Revenue relied upon the order of the Id. CIT(A) and submitted that the assessee is a habitual non-compliant assessee does not appear before the lower authority. The orders were dispatched on the order on record and there is no communication for change in address by the assessee. Therefore, the appeal of the assessee is required to be dismissed.

8. We have heard the rival contentions, perused the material placed on record. The bench noted that the assessee received certified copy of the assessment order on 05.04.2019 the delay in

filing the appeal of 163 days from the date of service i.e. on 05.04.2019 which is not correct date in fact true copy has been received by the assessee on 3<sup>rd</sup> October, 2019 and the appeal was filed on 15.10.2019 i.e. 12 days from the receipt of certified copy of the order from the Id. AO. Therefore, the finding of the Id. CIT(A) is in fact had wrong footing and wrong appreciation of the facts. Looking to this aspect of the case and looking to the fact that the assessee is an old lady and the assessment order is passed ex-parte and the Id. CIT(A) has also not consider the merits of the case. Considering the overall facts of the case we are of the considered view that if given an opportunity assessee has merit in their case. Since the order of the assessment is ex-parte we deem it fit to set aside the order to the file of the Assessing Officer, who will take fresh look of the determination of the income of the assessee for the year under consideration in quantum proceeding in ITA no. 448/JPR/2023.

In the result the appeal of the assessee in ITA no. 448/JPR/2023 is allowed for statistical purpose.

10. Since, we have set a side the addition made in the quantum proceeding the appeal filed by the assessee in ITA no.

447/JPR/2023 against the levy of penalty u/s. 271(1)(c) becomes infructuous at this stage. The Id. AO after completion of the set aside assessment may relook the levy of penalty if any. Based on these observation appeal in ITA no. 447/JPR/2023 stands allowed for statistical purpose.

In the result, appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 26 /10/2023.

Sd/-

( डा० एस. सीतालक्ष्मी )  
(Dr. S. Seethalakshmi)  
न्यायिक सदस्य / Judicial Member

Sd/-

( राठोड कमलेश जयन्तभाई )  
(Rathod Kamlesh Jayantbhai)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 26/10/2023

\*Santosh

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

1. अपीलार्थी / The Appellant- Sakku Devi, Jaipur.
2. प्रत्यर्थी / The Respondent- Income Tax Officer 7(2), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { ITA No. 447 & 448/JPR/2023 }

आदेशानुसार / By order

सहायक पंजीकार / Asst. Registrar