

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत
IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
Dr ARJUN LAL SAINI, ACCOUNTANT MEMBER

आ.अ.सं./ITA No.513 & 595/SRT/2023 (AY 2018-19)

(Hearing in Physical Court)

Gujarat Polysol Chemicals Ltd. 1, Plot No.1734, 3 rd Phase. GIDC, Vapi-396195 PAN No. AAACG 8908 Q	Vs	Assistant Commissioner of Income Tax, Central Circle-1, Vapi, 8 th Floor, Fortune Square- II, Above Tbz, Chala-396191
अपीलार्थी/ Appellant		प्रत्यर्थी / Respondent
/ITA No.595/SRT/2023 (AY 2018-19)		
Deputy Commissioner of Income Tax, Central Circle, Vapi, 9 th Floor, Fortune Square-II, Daman Road, Chala, Vapi-396191	Vs	Gujarat Polysol Chemicals Ltd., I, Plot No.1734, 3 rd Phase, GIDC, Vapi-396195 PAN No.AAACG 8908 Q
अपीलार्थी/ Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से /Assessee by	Shri P.M. Jagasheth, & Shri Jignesh Vasani, C.As
राजस्व की ओर से /Revenue by	Shri Ritesh Mishra, CIT-DR
अपील पंजीकरण/ Appeal instituted on	26.07.2023 & 25.08.2023
सुनवाई की तारीख/Date of hearing	19.12.2023
उद्घोषणा की तारीख/Date of pronouncement	28.12.2023

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER:

1. These are cross-appeals by assessee and Revenue, directed against the order of Ld. Commissioner of Income Tax (Appeals)-4, Surat [for short to as "Ld. CIT(A)"] dated 02.06.2023 for the assessment year 2018-19, which in turn arises out of common assessment order passed by Assistant Commissioner of Income Tax, Central Circle-1, Vapi / Assessing Officer under section 147 of Income Tax Act, 1961 (hereinafter referred to as 'the Act' for the sake of brevity) on

30.03.2023. The assessee in its appeal has raised the following grounds of appeals:

“1. On the facts and circumstances of the case as well as the law on the subject, the learned Assessing Officer has erred in re-opening the assessment u/s 147 of the Act and issuing notice u/s 148 of the Income Tax Act, 1961.

2. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in sustaining addition of Rs.2,70,37,530/- on account of alleged 7.5% G.P. calculated on total alleged purchase without appreciating the facts of the case in its entirety and evidence brought in at the time of assessment proceedings.

3. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in making addition on the basis of total alleged purchase inclusive of VAT, GST and other taxes.

4. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in initiating penalty proceedings u/s 270A r.w.s.274 of the Income Tax Act, 1961 and request to grant stay on demand u/s 156 of the Income Tax Act, 1961.

5. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in rejecting of books of account without showing any cogent evidence.

6. It is therefore prayed that the above addition may please be deleted as learned Members of the Tribunal may deem it proper.

7. Appellant craves leave to add, alter or delete any ground(s) either before or in the course of the hearing of the appeal.”

2. The Revenue in its cross-appeal in ITA No.375/SRT/2023 has raised the following grounds of appeal:

*“1. On the facts and in the circumstances of the case and in law, the ld. CIT(A) has erred in restricting the addition of Rs.2,70,37,530/- (**being***

7.5% of Rs.36,05,00,394/-) out of total addition of Rs.9,01,25,099/- (25% of Rs.6,05,00,394/-) made by the AO on account of G.P. on bogus purchase without appreciating the fact that GST tax rate on the purchase of raw materials made from the disputed transactions is usually at the rate of 18% and the assessee had availed the benefit of such GST tax., Further, the assessee must have benefited in various ways like low prices in grey market, less transportation and labour charges, etc. Thus it is justifiable and reasonable that assessee in all must have gained a benefit of about 25% of total bogus purchases detected for the year under consideration, over and above the G.P. disclosed in the ITR by the assessee.

2. In addition to the ground no.1 on the facts and in the circumstances of the case and in law, the ld. CIT(A) has erred in not appreciating that the judicial pronouncement of the Hon'ble Supreme Court in the case of N.K. Proteins P. Ltd. Vs. DCIT (2017) 292 CTR 354 (SC) is clearly applicable and binding with the facts of the instant case.

3. It is, therefore, prayed that the order of the Ld. CIT(A) may be set aside and that the order of the AO may be restored to the above extent.

4. The appellant craves leave to add, alter amend alter, substitute, modify the above ground of appeal, raise any new ground of appeal, if necessary, either before or during the course of the hearing of the appeal on the basis of submission to be made on the facts and in the circumstances of the case and in law, the Ld. CIT(A)-4, Surat ought to have upheld the order of the Assessing Officer.

5. It is, therefore, prayed that the order of the Ld. CIT(A) may be set aside and that the AO may be restored to the above extent”

3. Brief facts of the case are that assessee is a Limited Company, engaged in the business of chemical manufacturing, leather chemicals, agro-chemicals, oil field chemicals and dispersing agents for dyeing and textile chemicals. The assessee filed its return of income for assessment year 2018-19 on 31.10.2018 declaring income of Rs.10.87crores. A search action under section 132 was carried out on assessee group on 18.11.2021. During search action various incriminating documents in

the form of digital data were found and seized as per Annexure-A-1 to A-17 by search team. Consequent upon said search action, case was centralized on 22.06.2022. The assessing officer after taking approval of competent authority reopened the case of assessee under section 147. The assessing officer passed order under section 148A on 31.03.2022 and issued notice under section 148 on the same day. In response to the notice under section 148 the assessee filed its reply on 29.04.2022. During the course of assessment proceedings, the Assessing Officer noted that in the search action, excel sheets were found from the business premises of assessee, which was confronted with Sunil Patel (Asstt. Manager-Account & Finance), who was maintained and printouts of such excel sheets were taken and inventorized as item No. 1 to 6 of Annexure-A. The Assessing Officer on analysing of such excel sheets was of the view that it contains the day-to-day account of cash transaction for entering bogus purchase of goods / materials without taking actual delivery of goods / materials. Such excel sheets contains the details of bills, invoice value, discount amount return by supplier's cash payment receipt, checks / RTGS. The Assessing Officer further recorded that during search proceedings statement of Ramesh Sharma, Smt. Jigna Desai and Sunil Patel were recorded by search party under section 132(4), *wherein* they accepted that there are certain bogus entries on the instruction of Shailesh Desai, Director of assessee. The Assessing Officer recorded relevant part of statement of such persons in assessment order. The Assessing Officer also extracted the details of excel sheets which allegedly

contains the disputed / bogus purchases at pages-21 to 82 of the assessment order. The Assessing Officer also recorded the details of retraction / statement filed by Managing Director and other employees by explaining that there was mistake and omission in their part by answering such questions during the course of search proceedings. The retraction / statements were not accepted by the Assessing Officer by holding that retraction was after-thought and Managing Director was trying to negate the evidentiary value of statement recorded during search action. The Assessing Officer recorded such retraction in para-7 at pages-80 to 83 of assessment order. The Assessing Officer in order to obtain information about the quantity consumed in case of assessee referred the matter to Sardar Vallabhbhai National Institute of Technology, Surat ('SVNIT' for short) by seeking expert report by by invoking the provisions of section 133(6).

4. The Assessing Officer recorded that SVNIT furnished its report. The report of SVNIT is scanned by assessing officer at page-87 of assessment order. In the assessment order, SVNIT reported that assessee's input / output ratio of material consumed about the finished goods were theoretically correct subject to the process normally employed by the assessee-company. It was also reported that while verifying the process they have ignored minor variance up to \pm 2%, which was usually in the chemical industries. The Assessing Officer on the basis of entries on such excel sheets issued show cause notice as to why total bogus purchase of Rs.36.05 crores should not be disallowed and added back to the income of assessee. The assessee

furnished its reply on 16.03.2023. The contents of assessee's reply is recorded in para-9.1 to 9.5 of assessment order. In reply the assessee submitted that all the details of purchase, consumption, sales and closing stock were properly maintained. The Assessing Officer conducted investigation based on enquiries with the suppliers and none of suppliers found to be non-suppliers or bogus. All quantitative details of purchase, sale and consumptions were matching. The details were provided to SVNIT and confirmed this trend of assessee. The gross profit consistently increased. Sales of assessee is not in dispute as there is no structural change in the segment of chemical industry on which assessee operated. No cash is received back. The employee of assessee has already filed affidavit explaining the reasons about such excel sheets explaining that it was prepared for discounting and no reliance can be placed on such excel sheets. The Assessing Officer on considering the submission of assessee disallowed 25% of purchase of Rs.36.05 crores. The assessing officer while making addition relied on the decision of Hon'ble Apex Court in the case of NK Proteins Ltd. vs. DCIT (2017) 292 CTR 354 (SC) and Hon'ble jurisdictional High Court in the case of NK Industries Ltd. vs. DCIT (2016) ITA No.240-242, 260 & 261 of 2003 dated 20.06.2016. The assessment order was passed under section 143(3) r.w.s. 147 on 30.03.2023

5. Aggrieved by the addition made in the assessment order, the assessee filed appeal before Ld. CIT(A). Before Ld. CIT(A) the assessee filed detailed submission in the form of comparatively chart with regard to show cause notice, Assessing Officer remarks in the assessment order

and their explanation. Such contention is recorded by Ld.CIT(A) in para-6.3 at pages 5 to 14 of his order. The assessee in the sum and substance submitted that nothing incriminating was found during search action except excel sheets found from the computer of Sunil Patel and statement recorded thereafter was retracted by filing affidavit that he made such statement under pressure and explained that in the past he was not working in manufacturing company and he totally misunderstood the cash discount while making his statement, before search party. No evidence was found that any investment or expenditure was outside of books or availability of any cash or outflow of cash from the vendors. The Assessing Officer agreed that input as well as output of ratio of material consumed to finish goods were absolutely correct. The suspected purchase was actually consumed which has been confirmed by Assessing Officer. The assessee is engaged manufacturing activity and there is no dispute of utilizing the goods in manufacturing process. The vendors have credited and the same were debited by assessee in their trading account. There is no evidence that vendors had generated cash and paid to the assessee. There is no case of Assessing Officer that purchase was not verified. The documents furnished by assessee were not found defective. The Assessing Officer obtained report from SVNIT, who confirmed quantities consumed, such fact is accepted by Assessing Officer. The assessee furnished copy of invoices and invoices showing Goods and Service Tax (GST). The payments were made to suppliers through banking channel. Even if the contention of Assessing Officer is

accepted than GST on purchase at 18% shall be added to purchase expenses and consequently leads to reduction of gross profit, which is not the case. The assessee has shown higher gross profit.

6. The Ld.CIT(A) on considering the material placed before him, in the form of assessment record, assessment order and submission of assessee held that purchase cannot be treated as bogus if they are supported by bills, payments were made by account payee cheque, transactions were confirmed by suppliers, purchase consideration has not come back to the assessee as corresponding sales are accepted by suppliers as accounted for purchase made by assessee. The assessee has furnished quantitative details for reconciliation and gross profit rate is comparable to earlier years is higher, in fact gross profit (GP) has increased from earlier year. The information of gross profit for four years and four subsequent years were provided during the assessment. The Assessing Officer relied on case law in the case of Vijay Proteins Ltd. vs. CIT and NK Proteins (supra). The Assessing Officer as well as search team summoned all the suppliers and investigation revealed that payments were made through banking channel and all suppliers have admitted in favour of assessee that there is no cash withdrawal found in the books of suppliers. The suppliers has paid tax on all supplies, therefore the case law of Vijay Proteins Ltd.(supra) and NK Proteins (supra) are not applicable on the present case of assessee. The Ld.CIT(A) noted that assessee has shown gross profit margin at 8.68% of sales during the impugned year, which is more than 7.69% in the previous year. The Ld.CIT(A) also considered the report of SVNIT about

the consumption of raw material and stock of raw material, which were found to be correct. No discrepancies or infirmity were found in the said report of SVNIT. The Ld. CIT(A) further noted that assessee has furnished all details like PANs, confirmation of account, purchase bills, quantitative details of raw materials purchase, bank statement corresponding sales etc., The Ld. CIT(A) also recorded that assessee pleaded that entire addition was based on the statement recorded during the search action. Sales is not possible without purchase. The Ld. CIT(A) noted that once the Assessing Officer accepted sales, correspondence purchase at least in terms of quantity need to be accepted. Even such fact is to be considered in the light of circumstances and normal course and human conduct and preponderance probability. The stock register is not doubted, sales is not doubted by Assessing Officer, which goes to prove that purchase have been actually made but evidence shows that there is inflated with the purchase which is evident from the details found from excel sheets.

7. The Ld. CIT(A) was of the view that in order to avoid the possibility of expenses incurred outside the book, is to be brought to tax. The Ld. CIT(A) by referring the decision of Hon'ble jurisdictional High Court in the case of Bholanath Polyfab (2013) 40 taxmann.com 494 (Guj), CIT vs. Simit P. Sheth 38 taxmann.com 385 (Guj); CIT vs. President Industries 258 ITR 654 (Guj) held that only net profit embedded in the sales are not the whole proceed itself to be treated as "income" when assessee incurring cost in acquired goods, which had been sold by assessee. On the basis of aforesaid observation, the Ld. CIT(A) noted

that assessee has paid excise, VAT of 17.5/ GST of 18%, the benefit of assessee would have got to the tune of 7.5%. The assessee has already offered gross profit of 6.68% and if 7.5% of such purchase is added the resultant gross profit would be 9.44% which would be appropriate for the chemical industry having turnover about Rs.350 crores. Accordingly, the Ld. CIT(A) sustained the addition to the extent of 7.5% of Rs.36.55 crores thereby granted relief to the extent of Rs.6.03 crores (9.01 – 2.70) and allowed part relief to assessee. Further aggrieved both the parties have filed their cross-appeal before the Tribunal. The assessee has challenged the action in sustaining addition to the extent of 7.5% of impugned purchase *whereas* the Revenue has challenged the validity of order of Ld.CIT(A) in sustaining the addition to the extent of 7.5% only.

8. We have heard the submission of Ld. Authorized Representative (Ld.AR) for the assessee and Ld. Commissioner of Income Tax-Departmental Representative (Ld. CIT-DR) for the Revenue and have gone through the order of lower authorities carefully. The Ld. AR for the assessee submits that assessee is a very reputed company having turnover more than Rs.350 crores. The Ld. AR for the assessee submits that assessee while filing return of income has shown income of about Rs.11.00 crores (Aprox) on 31.10.2018. The case of assessee was re-opened on the basis of search initiated by Department at the office and factory premises of assessee on 18.11.2021. During the search action various documents and digital data were seized by Investigation Wing on the ground that such documents contain incriminating evidence

about the inflated / bogus purchase, in fact, at the time of search no major discrepancy was found in the purchase and stock register by the search party except in respect of a few items, in respect of entries were pending and later on which was made and in normal difference of about slightly 1.00% more than was found. Such discrepancy was explained and reconciled the quantitative details were exactly matched with the bills and record and supporting purchase were made from the parties. Since all the purchases are either consumed in manufacturing process or sold directly in a trading activities. All quantitative details were reconciled when provided in the tax audit report. The bankers of assessee also examined the stock audit from time to time. All quantitative details were maintained right from the inception of business and assessee maintains its all details of production, which was cross-verified and examined during the search action. No major discrepancy was found and no disclosure of Director was insisted or obtained by the search party as all quantitative details were matching with the purchase and the material consumed.

9. The Ld. AR for the assessee submits that Assessing Officer concluded that some raw materials were purchased from grey market though all purchased were supported by genuine bills on which GST were paid and all payments made through banking channel, where name and address of all suppliers were provided. All suppliers were summoned under section 131 and enquiry conducted under section 133(6) respectively. All persons attended and replied to the notices under section 133(6). The assessee submits that actual consumptions were

verified by Assessing Officer by independent agency *i.e.*, SVNIT, which is an independent State Government Institution. The independent institution *i.e.*, SVNIT supported the case of assessee and no adverse remark was reported, rather such report supports the case of assessee. The Ld.AR for the assessee submits that gross profit of assessee was comparatively increased to the last years GP. The assessee has filed return of income much before the date of search conducted. The Assessing Officer has not given details about the investigation or enquiry conducted under section 131 and /or under section 133(6) of the Act, *wherein* all suppliers have confirmed their supplies and Sunil Patel in his affidavit by extracted in a statement during the search proceedings as clarified that he was under pressure and has no experience of working in manufacturing industry and made a statement under misconception of cash discounting on purchase; and no evidence of investment from outside books were found. The Ld. AR for the assessee submits that once the quantitative details were completely matched in and no discrepancy in stock register were found and independent institution supported the case of assessee about consumption that no addition was warranted. The Assessing Officer has worked out the alleged bogus purchases on the basis of seized excel sheets and disallowed 25% of purchases identified as bogus. The Ld. CIT(A) despite accepting the stand taken by assessee still confirmed the addition to the extent of 7.5% of the purchases, which were identified as disputed purchases. The turnover of assessee is in several 100 crores of rupees. The assessee has shown very good profit during the

currency of impugned assessment year and no further addition was warranted. Even the Ld. CIT(A) on confirming the addition would resultantly increase the gross profit will to the extent 9.44% the assessee has already declared gross profit of 8.68%, which is comparatively on higher side.

10. The Ld. AR for the assessee submits that he has furnished the comparative chart of gross profit of last four years, *wherein* the average gross profit 7.03% and current year GP is 1.65% more than earlier years. The Ld. AR for the assessee submits that there is no evidence on inflated purchase, hence, no addition is warranted. To support his submission, Ld. AR for the assessee relied upon Central Board of Direct Taxes instruction No.5/2011 [F.No.225/61/2011-IT(A-II)] dated 30.03.2011, *wherein* CBDT directed to obtain the report of technical expert in case of complex issues, decision of Hon'ble Apex Court in the case of CIT vs. Virtual Soft Systems Ltd. [2018] 92 taxmann.com 370 (SC)/[2018] 255 Taxman 352 (SC)/[2018] 404 ITR 409 (SC)/[2018] 302 CTR 65 (SC) [24-04[2018]; CIT vs. Emptee Poly-Yarn (P.) Ltd. [2010] 188 Taxman 188 (SC)/[2010] 320 ITR 665 (SC)/[2010] 229 CTR 1 (SC)[20-01-2010] and in the case of PCIT (Inv.) & Ors. Vs. Laljibhai Kanjibhai Mandalia 2022 IETL 1944: (2022) 446 ITR 18 : (2022) 327 CTR 353 : (2022) 215 DTR 417 : (2022) 288 Taxman 361.
11. On merit of the addition, the Ld. AR of the assessee also relied upon the decision of Hon'ble Delhi High Court in the case of CIT vs. JMD Computers & Communications (P.) Ltd. [2009] 180 Taxman 485 (Del) [16-01-2009], *wherein* it was held that when the Department has

accepted the purchase, it could not have been assumed that assessee has inflated its purchase by introducing fictitious purchase. The Ld. AR for the assessee also relied upon following case law;

- ❖ Pr.CIT Vs Tejus Rohitkumar Kapadia SLP (Civil) No.12670/2018 (SC),
- ❖ Pr.CIT Vs Tejus Rohitkumar Kapadia Tax Appeal No.691 of 2017 (Guj),
- ❖ Tejus Rohitkumar Kapadia Vs ACIT ITA No.2095/Ahd/2010,
- ❖ CIT Vs Nangalia Fabrics (P.) Ltd [2013] 40 taxmann.com 206 (Guj),
- ❖ Ramesh Kumar & Co. Vs ACIT (ITA No.2959/Mum/2014 (ITAT Mumbai)
- ❖ DCIT Vs Mahendra Ambalal Patel Tax Appeal No.462 of 1999 (Guj)

12. On the other hand, Ld. CIT-DR for the Revenue vehemently defended the order of Assessing Officer and submits that during the assessment sufficient evidence was found regarding inflated purchase shown by assessee. The inflated purchase is supported by the statement of employees of assessee. The Director of assessee and staff / employee retracted from their statements. The statements retracted is not in a proper form, retraction is in a summary minor, which has been recorded by Assessing Officer at pages 84 and 85 of the assessment order. Though, it was a case of 100% disallowance of purchase, yet the Assessing Officer on a very reasonable basis disallowed only 25% of purchase on the basis of decision of Hon'ble jurisdictional High Court in the case of Vijay Proteins Ltd. vs. CIT (2015). The Ld. CIT-DR for the Revenue submits that addition made by the Assessing Officer to the extent of 25% of inflated purchase may be restricted by reversing finding of Ld.CIT(A).
13. We have considered the rival submission of both the parties and have gone through the orders of lower authorities carefully. We have also deliberated on various case law relied by Ld. AR for the assessee. We

find that Assessing Officer made addition of 25% of alleged inflated purchase on the basis of sized excel sheets, details of which is extracted in the assessment order. We find that Assessing Office as well as search party made investigation from seller of goods. However, no such investigation report is made on part of assessment order. We further find that during the assessment proceedings, Assessing Officer obtained the report from SVNIT. Complete report of SVNIT is available at pages 74 to 92 of the paper book. We find that SVNIT in a detailed analysis about the material consumed and ultimate production of finished goods prepared its report and reported that based on the documents / data provided by Assessing Officer and on inspection of industrial process in the factory of assessee at Vapi on 29.12.2022. It was certified that material quality consumed vis-à-vis output of finished products by the assessee-company in respect of financial years 2020-21, 2017-18 and 2021-22 are theoretically correct subject to process normal embedded by the chemical industry. We find that Assessing Officer despite relying upon the report of SVNIT still proceeded to make addition of bogus purchase.

14. We are conscious of the fact that this was the case of search under section 132, yet the Assessing Officer instead of issuance of notice under section 153A proceeded to make the assessment under section 147 of the Act. The Assessing Officer disallowed 25% of purchase considered by him disputed / inflated purchase. We further find that before Ld. CIT(A), the assessee reiterated its stand and contended that assessee's purchase are supported by bills, vouchers and their sales

were not disputed. The consumption and sales are not possible in absence of any purchase. We find that this contention of assessee, couple with the report of SVNIT suggests that the stand of assessee is appears to be correct. It is settled position under law that no sale or consumption is possible in absence of purchase. The finished products of assessee is not in dispute. No evidence was brought on record to show that at the time of search, there was discrepancy in the stock register. No adverse evidence from the seller either in the form of their statements or other evidence suggesting on such bogus purchase are brought on record. No doubt, that employees of assessee during search action has accepted inflated purchase though such statement was retracted within a reasonable time. No comparable stances of GP in similar industry is brought on record either by assessing officer or by assessee. Thus, keeping in view overall facts and circumstances, when their certain statements of staff member of assessee though it was retracted, we are of the view that 7.5% of impugned purchase is seems to be a higher side when the assessee itself as declared income of Rs.10.87 crores during current assessment year, which is higher than earlier years. We find that in the earlier year, assessee has shown gross profit at 7.69% and 8.68% in the current year respectively, which is 0.98% to earlier years also.

15. We are also conscious of the fact that when there is allegation of bogus purchase only profit element embedded in such purchase is to be brought to tax and substantial part of the transaction. Therefore, keeping in view that assessee has shown good gross profit of 8.68%.

Therefore, further addition of 7.5% of Rs.36.05 crores would be on higher side. Therefore, in order to avoid possibility of revenue leakage, the gross profit of assessee is increased at 9.00% in place of 8.68%. This ground of assessee's appeal is partly allowed in above term *whereas* corresponding ground of appeal raised by Revenue in cross-appeal is dismissed.

16. We find that assessee has challenged the fact of reopening under section 147, however, at the time of making submission no specific submission made by Ld. AR for the assessee. Therefore, such ground of assessee's appeal is treated as not pressed and dismissed.

17. In the result, the appeal of assessee is partly allowed *whereas* appeal of Revenue is dismissed. Copy of this order be placed in both the appeal folder. File be consigned to record room as per rules & practice of Tribunal.

Order pronounced in the open court on 28/12/2023.

Sd/- (Dr ARJUN LAL SAINI) **Sd/-** (PAWAN SINGH)
[लेखा सदस्य/ACCOUNTANT MEMBER] [न्यायिक सदस्य JUDICIAL MEMBER]

Surat, Dated: 28/12/2023

Dkp. Out Sourcing Sr.P.S

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2. Respondent-
3. CIT
4. DR
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Sr. Private Secretary /Private Secretary
/Assistant Registrar, ITAT, Surat