।आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "A" :: PUNE

BEFORE SHRI PARTHA SARATHI CHAUDHURY,
JUDICIAL MEMBER AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1255/PUN/2023
निर्धारण वर्ष / Assessment Year : 2020-21

The Deputy Commissioner of Income Tax, Circle-7, Pune.	Vs	L B Kunjir, S.No.52/1 Swanand Building, Shree Ram Hsg Society, Kharadi, Chandanagar, Pune – 411037. PAN: AABFL9816E
Appellant / Revenue		Respondent / Assessee

Assessee by	Shri Nikhil Pathak – AR
Revenue by	Shri R.Y.Balawade – Addl.CIT
Date of hearing	12/03/2024
Date of pronouncement	26/03/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

The Revenue filed appeal against order under section 250 of the Income Tax Act, 1961 passed by ld.Commissioner of Income Tax(Appeal)[NFAC] dated 21.09.2023 for A.Y.2020-21 emanating from assessment order dated 19.09.2022 passed under section

143(3) of the Act. The grounds of appeal raised by the Revenue are as under:

> *"1. Whether on the facts and in the circumstances of the case & in the law, the CIT(A) is correct in deleting the addition made by the AO on account of disallowance of deduction claimed by the assessee u/s 80IA amounting to Rs 5,08,09,048/- relying merely on the orders of CIT(A) and ITAT in assessee's own case for previous years and not on the merits of the case?*
>
> *2. Whether on the facts and in the circumstances of the case & in the law the CIT (A) is correct in holding that for the purposes of section 80IA(4) all the windmills installed by the assessee are to be considered as a separate undertaking and deduction u/s 80IA(4) be computed independently for each windmill and not on consolidated basis?*
>
> *3. Whether on the facts and in the circumstances of the case & in the law, the CIT (A) is correct in holding that in view of the provisions of section 80IA(5) of the Act the profit from eligible business for purpose of deduction u/s 80IA of the Act need not be computed after deduction of the notional brought forward losses and depreciation of eligible business even when the same had been set off against income from non-eligible business in earlier years?"*

Brief facts of the case :

2. The assessee is a partnership firm. It filed return of income electronically for A.Y.2020-21 on 31.12.2020 declaring the total income of Rs.15,07,05,950/-. The assessee's case was selected for scrutiny, various notices were issued to the assessee. During the assessment proceedings, assessee made an elaborate submission. The Assessing Officer(AO) observed that assessee is not eligible for deduction under section 80IA(4) of the Act. The AO disallowed assessee's claim of deduction under section 80IA(4) of

the Act. It is observed in the assessment order that assessee had installed wind mills and solar power plants. Assessee had claimed deduction under section 80IA(4) of the Act on these wind mills and solar power plants. The details of the wind mills and solar power plants as appearing in the assessment order are reproduced as under :

s No	*Location and Machine No*	*Capacity -MW*	*Date of Commissioning*	*Assessment Year- relevant to commissioning the unit*	*Initial Assessment Year selected u/s 80IA(2)*	*Entitlement u/s 80IA for current A. Y.*
1	*Rajasthan - J-45*	*0.350*	*31.03.2004*	*2004-05*	*2011-12*	—
2	*Dhulia - K- 97*	*1.250*	*20.09.2005*	*2006-07*	*2011-12*	*18,99,315/-*
3	*Nandurbar - K -414*	*1.250*	*06.03.2006*	*2006-07*	*2011-12*	*13,36,489/-*
4	*Sinner- AD - 27*	*1.500*	*30.03.2009*	*2009-10*	*2013-14*	*1,45,53,131/-*
5	*Sangli- GP -44*	*1.250*	*31.03.2012*	*2012-13*	*2015-16*	*1,05,69,461/-*
6	*Sangli- GP-45*	*1.250*	*31.03.2012*	*2012-13*	*2015-16*	*1,03,11,322/-*
7.	*Solar at Zaheerabadmandal, Telangana*	*2.000*	*31.03.2015*	*2015-16*	*2018-19*	*1,13,08,800/-*
8	*Solar at Kodhapuri, Pune Shirur*	*0.350*	*25.10.2015*	*2016-17*	*2020-21*	*8,30,529/-*
	Total amount claimed for deduction Rs.					*5,08,09,048/-*

2.1 The AO denied the claim of the assessee on the ground that all wind mills and solar power plants shall be considered as "one

undertaking", whereas assessee had considered each wind mill as separate undertaking for deduction under section 80IA(4) of the Act. In the assessment order, AO also observed as under :

> *"It is seen from the earlier years computation of income and profit and loss account assessee had overall loss from the windmill (power generation) business which has been set off from contract business. It is to mention here that if assessee's standalone business of power generation which resulted in loss and which has to be carried forward for next year, it resulted in overall loss from the power generation business. If income considered during the year and set off loss from the earlier year from the same business (power generation), then, there still remains a loss. Under these circumstances there is absolutely no justification for claim of deduction u/s 80 IA amounting to Rs.5,08,09,048/-."*

2.2 Aggrieved by the assessment order, assessee filed appeal before the ld.CIT(A). The ld.CIT(A)allowed the appeal of the assessee on the ground that on similar facts and circumstances for A.Y.2013-14 ld.CIT(A) had allowed assessee's appeal. The ld.CIT(A) reproduced the relevant part of the order for the A.Y.2013-14.

3. Aggrieved by the order of the ld.CIT(A), Revenue filed appeal before this Tribunal.

Submission of the ld.DR:

4. The ld.DR for the Revenue submitted that as per section 80IA(5), the assessee has to compute profit of the eligible business as if that was the only business. Therefore, ld.DR submitted that if assessee calculates each wind mills profits from the first year, then, there will be carry forward losses and hence there will not be any eligible profits. Ld.DR read out the relevant part of the assessment order.

Submission of the ld.AR:

5. The ld.AR of the assessee submitted that assessee have six(06) wind mills at different locations. These wind mills were installed in various years. Similarly, assessee have solar power plant in Telangana State which was commissioned on 31.03.2015. Ld.AR submitted that the first wind mill was commissioned on 31.03.2004. However, as per section 80IA(2), assessee has freedom to choose the initial assessment year for the purpose of claiming deduction under section 80IA(4) of the Act, accordingly, for the first wind mill, though the wind mill was commissioned on 31.03.2004, the assessee chose initial assessment year as A.Y.2011-12. Similarly, the second wind mill was commissioned

on 20.09.2005 in Dhuliya, Maharashtra, but assessee chose the initial assessment year as 2011-12. Ld.AR further explained date of commissioning and initial assessment year for all other wind mills. Ld.AR submitted that each wind mill is treated as a separate undertaking for the purpose of deduction under section 80IA(4) of the Act. Therefore, each wind mill is eligible for claiming deduction under section 80IA(4) for a period of ten years, starting from the initial assessment year, out of fifteen years. Therefore, for the first three wind mills assessee claimed initial assessment year as 2011-12. Accordingly, the first three wind mills will be eligible for deduction under section 80IA(4) for ten years starting from A.Y.2011-12. The last solar plant was commissioned on 25.10.2015. Ld.AR further submitted that if we interpret section 80IA(4) as interpreted by AO, then the solar plant and all wind mills will be treated as one undertaking, which will make solar plant eligible for deduction for less than ten years, this is absurd interpretation of section. Therefore, the ld.AR submitted that each wind mill is a separate undertaking. Ld.AR also relied on the decision of the Hon'ble Karnataka High Court in the case of CIT Vs. M/s.Karntaka Power Corporation Ltd., in ITA No.778/2009.

The ld.AR also submitted that since A.Y.2011-12 which was the initial assessment year for first three wind mills, there was no carry forward loss or depreciation, therefore, AO has erred. The ld.AR of the assessee submitted that in assessee's own case, for A.Y.2012-13, 2013-14, 2014-15 the ITAT Pune has allowed deduction under section 80IA(4) to the assessee. The ld.AR filed copy of the ITAT's Order.

5.1 The ld.AR also submitted that for A.Y.2011-12, the Revenue has accepted assessee's claim for deduction under section 80IA(4) of the Act. Therefore, as per rule of consistency, Revenue cannot disallow deduction under section 80IA(4) when facts are similar.

Findings &Analysis :

6. We have heard both the parties and perused the records. Ground No.1 & 2 of the Revenue are related to deduction under section 80IA(4) computed in such a way that each wind mill was treated as a separate undertaking. It is a fact that ITAT by consolidated order for A.Y.2012-13, 2013-14 and 2014-15 in ITA No's.76/PUN/2019, 2614/PUN/2017 and 07/PUN/2018 has held as under :

> *"8. Since, the issue has already been considered by the Tribunal and has held that each unit of windmill has to be considered separately for computing deduction u/s. 80IA(4), we see no reason to deviate from the view already taken. No contrary judgment has been placed on record before us by the Revenue. The Id. DR has pointed that the Department has filed appeal against the Tribunal's decision in the case of M/s. D.J.Malpani Vs. ACIT (supra), however, no order by the Hon'ble High Court either staying or reversing the aforesaid decision of Tribunal has been furnished by the Id. DR.*
>
> *9. We do not find any infirmity in the order of Commissioner of Income Tax (Appeals) in allowing assessee's claim of deduction u/s.80IA(4) considering each windmill as separate unit for allowing deduction u/s.80IA(4) of the Act. Hence, the impugned order is upheld and the appeal of Revenue is dismissed."*

6.1 Thus, in earlier years, ITAT has allowed assessee's claim of deduction under section 80IA(4) treating each wind mill as a separate undertaking and treating solar power plant as a separate undertaking. Since there are no changes in the facts, we are duty bound to follow the decision of Co-ordinate Bench of ITAT in assessee's own case mentioned above. Accordingly, we hold that each wind mill and solar power plant is a separate undertaking for the purpose of calculation of 80IA(4) deduction. Accordingly, Ground No.1 & 2 are dismissed.

7. In the result, Ground No.1 & 2 of the Revenue are dismissed.

8. **<u>Ground No.3 is as under :</u>**

> *3. Whether on the facts and in the circumstances of the case & in the law, the CIT (A) is correct in holding that in view of the provisions of section 80IA(5) of the Act the profit from eligible business for purpose of deduction u/s 80IA of the Act need not be computed after deduction of the notional brought forward losses and depreciation of eligible business even when the same had been set off against income from non-eligible business in earlier years?"*

8.1 Revenue's Ground No.3 is not maintainable. It is observed that for A.Y.2013-14, the Assessing Officer held as under in the assessment order :

> Quote *"As brought out above, as per the audited accounts during the year in the case of the assessee there is a loss of Rs.32,69,730/- in the specified business. Under these circumstances there is absolutely no justification for claim of deduction u/s.80IA amounting to Rs.1,94,06,597/-. On facts, ratio of Ahmadabad Special Bench decision in the case of ACIT V/s. Goldmine Shares and Finance Pvt. Ltd is squarely applicable in this case.*
>
> *In view of the foregoing facts and discussion, the claim of assessee for deduction u/s.80IA(4) is liable for rejection in the light of the fact that there is an overall loss in eligible business (power generation business) for the year under consideration. Besides, this the claim is not allowable in view the provisions of sec 80IA(5) of the I.T.Act <u>Hence, the claim of deduction u/s 80IA(4) amounting to Rs.1,94,06,597/- is hereby disallowed.</u>*" Unquote

8.1.1 The ld.CIT(A) vide her order dated 30.06.2017 for A.Y.2013-14 held as under :

> Quote *"In the case of the Appellant, in respect of the four undertakings for which deduction u/s 80IA(4) is claimed by Appellant, there are no unabsorbed losses or unabsorbed depreciation which required consideration under the provisions of Section 80IA(5) of I.T.Act 1961. Respectfully, following the decision of Hon'ble ITAT, Pune Bench, Pune referred hereinabove the claim of the Appellant as regards to the grant of deduction u/s 80IA(4) of I.T.Act 1961 is in order and cannot be faulted with.*
>
> *4.8 In view of the discussion in the preceding paragraphs, I hold that, the Appellant has to be granted the deduction as claimed u/s 80IA at Rs.194.06 Lakhs. The AO is directed to allow the deduction so claimed. The Appellant succeeds in these Grounds of Appeal which are accordingly allowed."* Unquote.

8.1.2 The Revenue filed an appeal against the order of ld.CIT(A) for A.Y.2013-14 before ITAT. Revenue raised following grounds for A.Y.2013-14 :

> *"1. Whether on the facts and circumstances of the case, the CIT(A) erred in allowing the appellant's claim for deduction u/s 80IA(4) of the I.T.Act amounting to Rs.1,94,06,597/-?*
>
> *2. The appellant craves to leave, add, amend or alter the ground(s) of appeal on or before the appeal is heard and disposed off."*

8.1.3 Similarly, for A.Y.2012-13 Revenue raised the following grounds of appeal before ITAT :

> *"1. Whether on the facts and circumstances of the case and in law the learned CIT(A) justified in deleting the addition of Rs.90,17,493/- made on account of U/S80IA(4)?*
>
> *2. The appellant craves leave to add or amend the grounds of appeal on or before the appeal is heard and disposed off."*

8.1.4 Similarly, for A.Y.2014-15 Revenue raised the following grounds of appeal before ITAT :

> *"1. Whether on the facts and circumstances of the case, the CIT(A) erred in allowing the appellant's claim for deduction u/s 80IA(4) of the I.T.Act amounting to Rs.2,40,82,745/-?*
>
> *2. The appellant craves to leave, add, amend or alter the ground(s) of appeal on or before the appeal is heard and disposed off.*
>
> *3. It is prayed that the order of Commissioner of Income Tax (Appeals)-5, Pune be set aside and that of assessing officer be restored."*

8.1.5 Thus, as can be seen from the above grounds of appeal raised by the Revenue for A.Y.2012-13, A.Y.2013-14 the Revenue has not raised any ground related to set-off of losses of earlier years of eligible undertaking and applicability of section 80IA(5) of the Act, though in the assessment orders for A.Y.2012-13 & A.Y.2013-14, the Assessing Officer had discussed 80IA(5) and

set-off of losses of earlier years of the eligible undertaking. It means Revenue has accepted the decision of ld.CIT(A) and preferred not to file an appeal on the impugned issued before ITAT. Once Revenue has not preferred an appeal on the impugned issue before ITAT for A.Y.2012-13, A.Y.2013-14 & A.Y.2014-15, means the impugned issue has attained finality. In these facts and circumstances of the case, Revenue cannot raise the impugned issue for A.Y.2020-21 as Revenue has accepted the decision of ld.CIT(A) for earlier years as discussed above. Therefore, Revenue's Ground No.3 is not maintainable.

8.1.6 Also, once Revenue has accepted the decision on 80IA(5) in A.Y.2012-13, 2013-14 & 2014-15 means there will be no loss remaining to be carried forwarded for A.Y.2020-21. Hence, for A.Y.2020-21, THE Ground No.3 is infructuous.

8.2 Without prejudice to the above discussion of non-maintainability, we are discussing the issue on merit.

8.3 The Revenue's argument is that as per earlier years computation of income, assessee had over-all loss from wind mill business, which has been set-off from assessee's another business

i.e. Contract Business. Therefore, AO relied on section 80IA(5) and claimed that if assessee's stand along business of power generation is considered, it will result in loss due to carry forward losses of earlier years. However, we make it clear here that the AO has not specified any factual loss vis-a-viz any specific year. In the assessment order, AO has merely made a generalized statement. Be it as it may be, it is observed that this issue has been decided by Hon'ble Delhi High Court in favour of assessee in the case of PCIT Vs. Sterling Agro Industries Limited 455 ITR 65 (Delhi) order dated 20.02.2023 held as under :

> *"**13.3** Insofar as the proposed issue is concerned, the following observations made by the Division Bench of the Madras High Court in the Velayudhaswamy Spinning Mills (P.) Ltd. case (supra), being relevant, are extracted hereafter:*
>
> > *'16. From a reading of sub-section (1), it is clear that it provides that where the gross total income of an assessee includes any profits and gains derived by an undertaking or an enterprise from any business referred to in sub-section (4), i.e., referred to as the eligible business, there shall, in accordance with and subject to the provisions of the section, be allowed, in computing the total income of the assessee, a deduction of an amount equal to 100 per cent, of the profits and gains derived from such business for ten consecutive assessment years. Deduction is given to eligible business and the same is defined in subsection (4). Sub-section (2) provides option to the assessee to choose 10 consecutive assessment years out of 15 years. Option has to be exercised, if it is not exercised, the assessee will not be getting the benefit. Fifteen years is outer limit and the same is beginning from the year in which the undertaking or the enterprise develops and begins to operate any infrastructure activity, etc. Sub-section (5) deals with quantum of deduction for an eligible business. The words*

"initial assessment year" are used in sub-section (5) and the same is not defined under the provisions. It is to be noted that "initial assessment year" employed in sub-section (5) is different from the words "beginning from the year" referred to in sub-section (2). The important factors are to be noted in sub-section (5) and they are as under:

"(1) It starts with a non obstante clause which means it overrides all the provisions of the Act and other provisions are to be ignored;

(2) It is for the purpose of determining the quantum of deduction;

(3) For the assessment year immediately succeeding the initial assessment year;
(4) It is a deeming provision;

(5) Fiction created that the eligible business is the only source of income; and

(6) During the previous year relevant to the initial assessment year and every subsequent assessment year."

17. From a reading of the above, it is clear that the eligible business were the only source of income, during the previous year relevant to the initial assessment year and every subsequent assessment years. When the assessee exercises the option, the only losses of the years beginning from initial assessment year alone are to be brought forward and no losses of earlier years which were already set off against the income of the assessee.

Looking forward to a period of ten years from the initial assessment is contemplated. It does not allow the Revenue to look backward and find out if there is any loss of earlier years and bring forward notionally even though the same were set off against other income of the assessee and the set off against the current income of the eligible business. Once the set off is taken place in earlier year against the other income of the assessee, the Revenue cannot rework the set off amount and bring it notionally. A fiction created in sub-section does not contemplates to bring set off amount notionally. The fiction is created only for the limited purpose and the same cannot be extended beyond the purpose for which it is created.

*** ** ***

19. From a reading of the above, the Rajasthan High Court held that it is not at all required that losses or other deductions which have already been set off against the income of the previous year should be reopened again for computation of current income under section 80-1 for the purpose of computing admissible deductions thereunder. We also agree with the same. We see no reason to take a different view.

20. The standing counsel appearing for the Revenue is unable to bring to our notice any relevant material or any compelling reason or any contra judgment of other courts to take a different view. He only relied heavily on the Memorandum explaining the provisions in the Finance (No. Bill, 1980, [1980] 123 ITR (St.) 154 to support this case and the same reads as follows:

"Clause 30(iii). In computing the quantum of 'tax holiday' profits in all cases, taxable income derived from the new industrial units, etc., will be determined as if such units were an independent unit owned by a taxpayer who does not have any other source of income. In the result, the losses, depreciation and investment allowance of earlier years in respect of the new industrial undertaking, ship or approved hotel will be taken into account in determining the quantum of deduction admissible under the new section 80-1 even though they may have been set off against the profits of the taxpayer from other sources."

21. We are not agreeing with the counsel for the Revenue. We are, therefore, of the view that loss in the year earlier to the initial assessment year already absorbed against the profit of other business cannot be notionally brought forward and set off against the profits of the eligible business as no such mandate is provided in section 80-IA(5).'

14. *As would be evident, the Division Bench of the Madras High Court in the Velayudhaswamy Spinning Mills (P.) Ltd. case (supra) has broken down sub-section (5) of Section 80IA of the Act and analysed as to what would be the important indices of the said provision. This is evident upon a reading of paragraph 16 of the said judgment.*

14.1 *According to us, the indices noted in paragraph 16 of the said judgement clearly and distinctly emerge even on a plain reading of the said provision.*

14.2 *The argument advanced before us on behalf of the appellant/revenue, which was also the submission put forth before the Madras High Court, proceeded on the following lines: Because sub-section (5) of Section 80IA opens with a non-obstante clause, therefore, loss or unabsorbed depreciation which has already been set off prior to the initial year against the other business [i.e. business apart from the eligible business], should be notionally carried forward and adjusted against the profits of the eligible business in order to determine the deduction that an assessee can avail under section 80-IA of the Act.*

14.3 *According to us, there is nothing to suggest in Sub-clause (5) of Section 80IA of the Act that the profits derived by an assessee from the eligible business can be adjusted against "notional losses which stand absorbed against profits of other business." The deeming fiction created by sub-section (5) of Section 80IA does not envisage such an adjustment. The fiction which has been created is simply this: the eligible business will be the only source of income. There is no fiction created, that losses which have already been absorbed, will be notionally carried forward and adjusted against the profits derived from the eligible business to quantify the deduction that the assessee could claim under section 80IA of the Act.*

14.4 *A perusal of the judgment rendered in the Microlabs Ltd. case (supra) would show that the Karnataka High Court gave weight to the fact that sub-section (5) of Section 80IA commenced with a non-obstante clause. It was based on this singular fact that the Karnataka High Court chose to veer away from the view expressed by the Madras High Court in the Velayudhaswamy Spinning Mills (P.) Ltd. case (supra). This aspect emerges on an appraisal of paragraph 6 of the judgement of the Karnataka High Court rendered in Microlabs Ltd. case (supra).*

14.5 *We have read the aforementioned portion of the judgment along with Mr Rai. For the sake of convenience, the same is extracted hereafter:*

6. It is stated that the non-obstante clause in sub-section (5) means it overrides all the provisions of the Act and other provisions are to be ignored. In the absence of non obstante clause, what the judgment of the Madras Court states is the legal position, because of the non obstante clause, the set off amount against other income of the assessee has to be ignored and because of the fiction created in the sub-section notionally, the set losses is to be treated as "losses being carried forward and after deducting the said losses, the profit prior to

> *business is to be calculated," i.e., precisely what the Special Bench has stated and the relevant portion of the judgment reads as under:*
>
> *"From the reading of the above, it is clear that the eligible business were the only source of income, during the previous year relevant to initial assessment year and every subsequent assessment years. When the assessee exercises the option, the only losses of the years beginning from initial assessment year alone are to be brought forward and no losses of earlier years which were already set off against the income of the assessee. Looking forward to a period often years from the initial assessment is contemplated. It does not allow the Revenue to look backward and find out if there is any loss of earlier years and bring forward notionally even though the same were set off against other income of the assessee and the set off against the current income of the eligible business. Once the set off is taken place in earlier year against the other income of the assessee, the Revenue cannot rework the set off amount and bring it notionally. Fiction created in sub-section does not contemplates to bring set off amount notionally. Fiction is created only for the limited purpose and the same cannot be extended beyond the purpose for which it is created."*
>
> ***15.*** *We are unable to persuade ourselves to agree with the view taken by the Karnataka High Court in the Microlabs Ltd. case (supra). We respectfully agree with the view taken by the Madras USP High Court in the Velayudhaswamy Spinning Mills (P.) Ltd. case (supra), which has been followed in the Prabhu Spinning Mills (P.) Ltd. case (supra) as well.*
>
> ***16.*** *We have given our own reasons as to how sub-section (5) of Section 80IA should operate.*"

9. Thus, the Hon'ble Delhi High Court, respectfully following the Hon'ble Madras High Court held that once the earlier years losses of eligible undertakings have been set-off against the profit from another business, then those losses will not be carry forwarded notionally to set-off against the profits of eligible undertakings for the purpose of section 80IA(4) of the Act. No contrary decision of Hon'ble Jurisdictional High Court has been

brought to our notice. Therefore, respectfully following the Hon'ble Delhi High Court in the case of PCIT Vs. Sterling Agro Industries Limited, it is held that since there were no actual losses for the eligible undertakings during the year i.e.A.Y.2020-21, there was no question of notional set-off. Accordingly, assessee is eligible for deduction under section 80IA(4) on the profit earned by each undertaking separately. Accordingly, Revenue's Ground No.3 is dismissed.

10. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open Court on 26th March, 2024.

Sd/-	**Sd/-**
(PARTHA SARATHI CHAUDHURY)	**(DR. DIPAK P. RIPOTE)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 26th March, 2024/ *SGR**

<u>आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :</u>

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.