

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "A" BENCH

**Before: Shri Waseem Ahmed, Accountant Member
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No. 600/Ahd/2023
Asst. Year: 2001-02**

Akar Laminators Ltd, B-505 Infinity Tower, Corporate Road, Prahlad Nagar, Ahmedabad-380015 Gujarat PAN:AABCA2778H (Appellant)	Vs	The DCIT, Circle-1(1)(1), Ahmedabad (Respondent)
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**Assessee Represented: Shri Sunil Talati, A.R.
Revenue Represented: Shri H. Phani Raji, CIT-DR &
Ms. Saumya Pandey Jain, Sr. D.R.**

Date of hearing : 27-03-2024
Date of pronouncement : 10-04-2024

आदेश/ORDER

PER T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against exparate appellate order passed by Commissioner of Income Tax (Appeals), National Faceless Appeal Centre arising out of the penalty order passed under section 271[1][C] of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Years 2001-02.

2. The brief facts of the case is that the assessee is a company engaged in the manufacturing of packing materials and trading activities. The assessee filed its Return of Income on 31-10-2001 declaring total income claiming loss of [-] Rs.25,93,66,398. The return was taken up for scrutiny assessment and original assessment under section 144 of the Act was completed determining the loss at (-)Rs.11,72,67,828/-. That assessment was challenged before this Tribunal and the case was set-aside vide order dated 01.08.2014 in ITA No. 858 & 927/Ahd/2005 and accordingly assessment was finalized u/s. 143(3) r.w.s. 254 of the Act and the total loss was determined at (-) Rs.22,47,26,293/- after making following additions/disallowances:

1. Hire charges to Blue Bell Finance Ltd.	Rs. 5,24,421/-
2. Disallowance of interest on investment	Rs. 2,25,73,649/-
3. Disallowance of various expenses under the head of office expenses	Rs. 39,50,678/-
4. Professional & Legal fees	Rs. 6,00,000/-

3. Aggrieved against this giving effect assessment order, the assessee has not chosen to file second round of appeal on the quantum of additions, since there were huge carry forward depreciation and further the business activities of the assessee were wound up, thereby necessary documents which were 15 years old could not be retrieved from the old premises. It is thereafter the AO initiated penalty proceeding by issuing statutory notice u/s.274 dated 29-01-2016 for "furnishing inaccurate particulars of income" and striking of the portion "~~Concealed the particulars of Income~~". It is thereafter a show cause notice dated 07-07-2016 was issued to the assessee to file its written reply on or before 15-07-2016. In response the assessee filed its reply vide letter dated 13-07-2016

sent by Speed Post to the AO. However the AO without considering the above reply filed by the assessee, passed exparte order dated 28-07-2016 levying minimum penalty of Rs.1,09,35,080/-.

3.1. Aggrieved against the Penalty order, the assessee filed an appeal before CIT(A), NAFC and filed detailed Written Submissions which are reproduced in the appellate order. However the Ld CIT[A] confirmed the levy of Penalty made by the Assessing Officer and dismissed the appeal filed by the assessee, as the assessee failed to appear for the video conference hearing given on 02-06-2023.

4. Aggrieved against the same, the assessee is in appeal before us raising the following Grounds of Appeal:

1. The Ld. CIT(A) has erred in confirming the penalty of Rs. 1,09,35,080/- levied by the AO stating that no reply was submitted before the AO and the Ld. CIT(A) also. This contention of the Ld. CIT(A) is totally incorrect as the reply filed in response to the show cause notice was furnished before the Ld. CIT(A) along with the Grounds of Appeal filed. In view of the same, such an order passed, disregarding the material available on record is prayed to be quashed.

2. Without prejudice to the above, the satisfaction recorded by the AO at the time of passing the Asst. Order and while issuing show cause notice u/s 271(1)(c) of the IT Act, 1961 was for "furnishing inaccurate particulars of income" whereas the penalty order passed by the AO is for "concealment of particulars of income". The penalty levied of Rs. 1,09,35,080/- on such lines is prayed to be deleted.

3. Without prejudice to the above, there is no business conducted by the company and all the employees have left because of which documents could not be submitted. The disallowances made by the AO in the Asst. order passed are on ad hoc basis and also no valid reasoning is given, not supported by any evidence. Such penalty order levying penalty of Rs. 1,09,35,080/- on ad hoc basis which is upheld by the Ld. CIT(A) just because of inability to submit supporting bills and vouchers of more than 15 years back period is prayed to be deleted.

4. Without prejudice to the above grounds, the next ground of appeal is that the Assessing Officer has made the disallowance of hire charges paid

to one Blue Bell Finance Limited of Rs. 5,24,421/-, Such hire charges were being paid regularly as stated and also mentioned by the AO. They were incurred and allowed in subsequent years, and also in earlier years, wherein no such disallowances are there. Penalty levied on such disallowance is prayed to be deleted.

5. That the Ld. CIT(A) has upheld the incorrect penalty levied by the AO making huge disallowance on account of interest expenditure of Rs.2,25,73,649/-, Your appellant had borrowed the funds for the purpose of business and had also made investments In various shares and securities. Your appellant had sufficient paid-up capital and reserves to make such investments and relying on the decision of various Hon'ble courts, penalty levied on such disallowance is prayed to be deleted.

6. That the next penalties are confirmed by the Ld. CIT(A) is on account of the disallowance of various office expenses of Rs.39,50,678/- and professional and legal fees of Rs.6,00,000/-, It is submitted that such additions are made purely on an estimate basis on the ground that full vouchers are not submitted and Rs.6,00,000/- being treated as capital expenditure and not as revenue expenditure. Both expenditures have been treated as revenue expenditures both by statutory auditors as well as tax auditors. In view of the same the illegal penalty levied on an assumption basis is prayed to be deleted.

7. The order passed by Ld. CIT(A) is bad in law and is contrary to the provisions of law and facts. It is submitted that the same be held now.

5. We have heard the rival submissions extensively and perused the materials available on record, including the Paper Book and case laws filed by the assessee. The Ld AO has firstly not considered the reply letter dated 13-07-2016 sent by Speed Post by the assessee, where it was clearly explained as follows:

*“ With regards to disallowance of Hire Charges of Rs.5,24,421/- we have to submit that machinery was hired long back. The plant at Aurangabad was closed since long. Due to this the details like installation, its pro-rata electricity consumption and production achieved out of this machinery were very difficult to get. The expenditure has been incurred wholly and exclusively for the purpose of business. We have to submit that the Company's accounts are audited both by Statutory Auditors and Internal Auditors. **Due to the reasons narrated above the same are not readily***

available which does not mean that the assessee has submitted inadequate particulars of income and hence penalty not be levied.

With regards to disallowance of Interest Expenses of Rs. 2,25,73,649/-. Details like number of shares acquired, date of acquisition of such shares, consideration paid, mode of payment were given. As regards use of own funds we would like to submit that these shares were acquired out of inflow of regular business. The company has earned profit of Rs.2,12,00,000/-, Rs.96,32,295, Rs.46,00,000/- and Rs.2,44,000/-in the A.Y.2000-01, A.Y. 1998-99, A.Y. 1997-98 and A.Y. 1996-97 respectively from the sale of investments. Majority of the Investments were made during the years when there was surplus fund. The expenditure has been incurred wholly and exclusively for the purpose of business. We have to submit that the Company's accounts are audited both by Statutory Auditors and Internal Auditors. **Due to the reasons narrated above the same are not readily available which does not mean the assessee has submitted inadequate particulars of income and therefore penalty be not levied.**

With regard to disallowance of Rs.39,50,678/- on account of sundry balance written off Party wise details with amount of sundry balances written off were given. It may please be noted that these balances were of debtors where chances are remote of recovery. The income by way of sales is already booked in earlier years now reversed on account of non-recovery. **Likewise some of the balances were outstanding on account of goods return to the party. The expense of purchase is credited when the goods are return. We have to submit that the company's accounts are audited both by Statutory Auditors and Internal Auditors. Hence, the assessee has not submitted inadequate particulars of income and therefore penalty be not levied.**

With regard to Disallowances of Rs.6,00,000/- under the head G. E. Capital Services Amount of Rs.6,00,000/- was paid on 08/10/2000 to G. E. Capital Services as upfront fees for bill discount facility. **This is routine revenue expenditure and hence debited to Profit and Loss Account.** We have to submit that the Company's accounts are audited both by Statutory Auditors and Internal Auditors. **Hence, the assessee has not submitted inadequate particulars of income and therefore penalty not be levied.**

5.1. Further it is seen from the Penalty order the Ld AO made the following observations for each disallowance as follows:

A. Hire charges to Blue Bell Finance Ltd. of Rs.5,24,421/-

“....In nutshell, the assessee was not in a position to substantiate the installation or hiring of the machinery, and therefore, as a natural corollary, the hire charge claimed by the assessee of Rs.5.24.421/- was disallowed **The assessee has not filed an appeal on this issue Penalty proceedings u/s 271(1)(c) were initiated separately on this addition.**”

B. Disallowance of interest on investment Rs. 2,25,73,649/-

“...Accordingly, the AO hold that, the business expenditure to the tune of Rs.2,25,73,649/- was not deductible u/s 36(1)(iii) of the Act as business expenditure Therefore AO has disallowed of interest expenses on investment amounting to Rs. 2,25,73,549/- **The assessee has not filed an appeal on this issue Penalty proceedings u/s 271(1)(c) were initiated separately on this addition.**”

C. Disallowance of various expenses under the head of office expenses of Rs. 39,50,678/-.

“.....since the assessee has not furnished any details or evidence related to balances written-off and the assessee has also grossly failed to establish the nexus of such balances written-off to earlier year's sales Therefore the amount claimed as bad debts was disallowed **The assessee has not filed an appeal on this issue Penalty proceedings u/s 271(1)(c) were initiated separately on this addition.**”

D. Professional & Legal fees of Rs.6,00,000/-

“....the fees paid to GE Capital Services was treated as not properly explained as well as of the capital nature, as element of enduring benefit was very much there. Therefore, the amount of Rs. 6,00,000/- was disallowed. **The assessee has not filed an appeal on this issue. Penalty proceedings u/s.271(1)(c) were initiated separately on this addition.**”

.....

In the instant case the assessee has not offered any explanation in respect of the default committed u/s 271(1)(c) of the IT Act Therefore the case of the assessee is squarely covered by explanation 1(A) to the provision of section 271(1)(c) of the IT Act.

Therefore, it is established that the additions made as above shall be deemed to represent the income of which particulars have been concealed.

5 In view of the above facts and legal fiction it is proved beyond doubt that the assessee has furnished inaccurate particulars of income and thereby concealed the particulars of income, and committed the default within the meaning of section 271(1)(c) of the IT Act, and hence, it is a fit case for levy of penalty u/s 271(1)(c) of the IT. Act.”

6. Thus the AO failed to demonstrate how the assessee has made “inaccurate particulars of income” which has leading to levy of penalty u/s.271[1][c] of the Act. The Ld. AO repeatedly stated that **“The assessee has not filed an appeal on this issue. Penalty proceedings u/s.271[1][c] were initiated separately on this addition”**. We do not understand how the Ld AO can again initiate Penalty proceedings in the Penalty order, whereas he was required to establish how the “inaccurate particulars of income” resulting in levying of Penalty. The Hon’ble Supreme Court of India in the case of Reliance Petroproducts Pvt. Ltd. has held the words "inaccurate particulars" mean that the details supplied in the Return are not accurate, not exact or correct, not according to truth or erroneous. In the absence of a finding by the AO, that any details supplied by the assessee in its Return were found to be incorrect or erroneous or false, there would be no question of invoking penalty u/s 271(1)(c) of the Act. Further the argument of the Revenue that "submitting an incorrect claim for expenditure would amount to giving inaccurate particulars of such income" is not correct. By no stretch of imagination can the making of an incorrect claim in law, tantamount to furnishing inaccurate particulars.

7. A mere making of the claim, which is not sustainable in law, by itself, will not amount to furnishing inaccurate particulars regarding the income of the assessee. If the contention of the Revenue is accepted then in case of every Return, where the claim made is not accepted by the AO for any reason, the assessee will invite penalty u/s.271(1)(C), that is clearly not the intendment of the Legislature. The Hon'ble Supreme Court in case of CIT-Vs-Reliance Petro Products Ltd. reported in 322 ITR 158 has held as under:

“... A glance of provision of section 271(1) (c) would suggest that in order to be covered, there has to be concealment of the particulars of the income of the assessee. Secondly, the assessee must have furnished inaccurate particulars of his income. The instant case was not the case of concealment of the income. That was not the case of the revenue either. It was an admitted position in the instant case that no information given in the return was found to be incorrect or inaccurate. It was not as if any statement made or any detail supplied was found to be factually incorrect. Hence, at least, prima facie, the assessee could not be held guilty of furnishing inaccurate particulars. The revenue argued that submitting an incorrect claim in law for the expenditure on interest would amount to giving inaccurate particulars of such income. Such cannot be the interpretation of the concerned words. The words are plain and simple. In order to expose the assessee to the penalty unless the case is strictly covered by the provision, the penalty provision cannot be invoked. By any stretch of imagination, making an incorrect claim in law cannot tantamount to furnishing of inaccurate particulars. [Para 7]

Therefore, it must be shown that the conditions under section 271(l)(c) exist before the penalty is imposed. There can be no dispute that everything would depend upon the return filed, because that is the only document, where the assessee can furnish the particulars of his 'income. When such particulars are found to be inaccurate, the liability would arise. [Para 8]

The word 'particulars' must mean the details supplied in the return, which are not accurate, not exact or correct, not according to truth or erroneous. In the instant case, there was no finding that any details supplied by the assessee in its return were found to be incorrect or erroneous or false. Such not being the case, there would be no question of inviting the penalty under section 271(l)(c). A mere making of the claim, which is not sustainable in law by itself will not amount to furnishing of inaccurate

particulars regarding the income of the assessee. Such claim made in the return cannot amount to the inaccurate particulars. [Para 9]

The revenue contended that since the assessee had claimed excessive deductions knowing that they were incorrect, it amounted to concealment of income. It was argued that the falsehood in accounts can take either of the two forms: (i) an item of receipt may be suppressed fraudulently; (ii) an item of expenditure may be falsely (or in an exaggerated amount) claimed, and both types attempt to reduce the taxable income and, therefore, both types amount to concealment of particulars of one's income as well as furnishing of inaccurate particulars of income. Such contention could not be accepted as the assessee had furnished all the details of its expenditure as well as income in its return, which details, in themselves, were not found to be inaccurate nor could be viewed as the concealment of income on its part. It was up to the authorities to accept its claim in the return or not. Merely because the assessee had claimed the expenditure, which claim was not accepted or was not acceptable to the revenue, that, by itself, would not attract the penalty under section 271(1)(c). If the contention of the revenue was accepted, then in case of every return where the claim made was not accepted by the Assessing Officer for any reason, the assessee would invite penalty under section 271(1)(c). That is clearly not the intendment of the Legislature. [Para 10]

"... We do not agree, as the assessee had furnished all the details of its expenditure as well as income in its Return, which details, in themselves, were not found to be inaccurate nor could be viewed as the concealment of income on its part. It was up to the authorities to accept its claim in the Return or not. Merely because the assessee had claimed the expenditure, which claim was not accepted or was not acceptable to the revenue, that by itself would not, in our opinion, attract the penalty under section 271(1)(c). If we accept the contention of the revenue then in case of every Return where the claim made is not accepted by Assessing Officer for any reason, the assessee will invite penalty under section 271(1)(c). That is clearly not the intendment of the Legislature.

11. In this behalf the observations of this Court made in *Sree Krishna Electricals v. State of Tamil Nadu*[2009] 23 VST 249 as regards the penalty are apposite. In the aforementioned decision which pertained to the penalty proceedings in Tamil Nadu General Sales Tax Act, the Court had found that the authorities below had found that there were some incorrect statements made in the Return. However, the said transactions were reflected in the accounts of the assessee. This Court, therefore, observed:

"So far as the question of penalty is concerned the items which were not included in the turnover were found incorporated in the appellant's account books. Where certain items which are not included in the turnover are disclosed in the dealer's own account books and the assessing authorities include these items in the dealer's turnover

disallowing the exemption, penalty cannot be imposed. The penalty levied stands set aside."

The situation in the present case is still better as no fault has been found with the particulars submitted by the assessee in its Return.

12. The Tribunal, as well as, the Commissioner of Income-tax (Appeals) and the High Court have correctly reached this conclusion and, therefore, the appeal filed by the revenue has no merits and is dismissed."

7.1. Following the above Supreme Court Judgment, the Jurisdictional High Court in the case of PCIT Vs. Intas Pharma Ltd. reported in [2022] 138 taxmann.com 474 (Gujarat) held as follows:

"Section 271(1)(c), read with section 32, of the Income-tax Act, 1961 Penalty - For concealment of income (Disallowance of claim of depreciation) - Assessment year 2011-12 - Assessee claimed additional depreciation for plant and machinery under section 32(1)(iia) on strength of Tax Audit Report - Assessing Officer disallowed claim on ground that production had been started in current year by assessee and, therefore, it could not be said to have been already engaged in business of manufacturing He also levied penalty under section 271(1)(c) on ground of concealment of income - Tribunal reached to conclusion that merely because claim on merit was not granted, penalty could not be levied It held that disallowance of claim of depreciation could not give rise to any question of concealment of income Whether Tribunal was right in so holding - Held, yes [Para 13] [In favour of assessee]"

7.2. Further, the Hon'ble Jurisdictional High Court in case of Principal Commissioner of Income Tax, Jamnagar -Vs- Jamnagar District Co Operative Bank Ltd. in Tax Appeal No. 365 of 2015 dated 09-06-2016 held as follows:

".....All facts were on record to enable the Assessing Officer to make the addition if he was of the opinion the claim made by the assessee was not sustainable in law. A bonafide raising of a wrong claim by itself would not give rise to penalty. Supreme Court in the case of Reliance Petroproducts Pvt Ltd (supra) held that where there is no concealment of particulars of income, penalty cannot be imposed. It was held that submitting incorrect claims in law do not give rise to penalty proceedings....."

8. We also refer to the judgment of the Full Bench of the Mumbai High Court in *Mohd. Farhan A Shaikh -Vs- DCIT* (434 ITR 1) wherein this precise question was considered and answered. The said question reads as under:

"1. If the assessment order clearly records satisfaction for imposing penalty on one or the other, or both grounds mentioned in Section 271(1)(c), does a mere defect in the notice-not striking off the irrelevant matter-vitiate the penalty proceedings?"

8.1. After considering various decisions of the Hon'ble Supreme Court and including the decision in *Dilip Shroff* the Full Bench answered the aforesaid question as under:

"181. It does. The primary burden lies on the Revenue. In the assessment proceedings, it forms an opinion, prima facie or otherwise, to launch penalty proceedings against the assessee. But that translates into action only through the statutory notice under Section 271(1)(c), read with Section 274 of the IT Act. True, the assessment proceedings form the basis for the penalty proceedings, but they are not composite proceedings to draw strength from each other. Nor can each cure the other's defect. A penalty proceeding is a corollary; nevertheless, it must stand on its own. These proceedings culminate under a different statutory scheme that remains distinct from the assessment proceedings. Therefore, the assessee must be informed of the grounds of the penalty proceedings only through statutory notice. An omnibus notice suffers from the vice of vagueness.

182. More particularly, a penal provision, even with civil consequences, must be construed strictly. And ambiguity, if any, must be resolved in the affected assessee's favour.

183. Therefore, we answer the first question to the effect that Goa Dourado Promotions and other cases have adopted an approach more in consonance with the statutory scheme. That means we must hold that Kaushalya does not lay down the correct proposition of law."

8.2. The Hon'ble Karnataka High Court in the case of *CIT -Vs- Manjunatha Cotton & Ginning Factory* reported in [2013] 359 ITR 0565 (Karn) had summarised the scope of penalty proceedings

under section 271(1)(c) read with section 274 of the IT Act, after considering Supreme Court and various other High Court judgements as follows:

- (a) Penalty under s. 271(1)(c) is a civil liability.
- (b) Mens rea is not an essential element for imposing penalty for breach of civil obligations or liabilities.
- (c) Willful concealment is not an essential ingredient for attracting civil liability.
- (d) Existence of conditions stipulated in s. 271(1)(c) is a sine qua non for initiation of penalty proceedings under s. 271.
- (e) The existence of such conditions should be discernible from the assessment order or the order of the appellate authority or the revisional authority.
- (f) Even if there is no specific finding regarding the existence of the conditions mentioned in s. 271(1)(c), at least the facts set out in Exln. 1(A) and 1(B) it should be discernible from the said order which would be a legal fiction constitute concealment because of deeming provision.
- (g) Even if these conditions do not exist in the assessment order passed, at least, a direction to initiate proceedings under s. 271(1)(c) is a sine qua non for the AO to initiate the proceedings because of the deeming provision in sub-s. (IB).
- (h) The imposition of penalty is not automatic.**
- (i) The imposition of penalty even if the tax liability is admitted is not automatic.**
- (j) Even if the assessee has not challenged the order of assessment levying tax and has even paid tax, that by itself would not be sufficient for the authorities either to initiate penalty proceedings or impose penalty.**
- (k) If the Explanation offered, even though not substantiated by the assessee, but is found bona fide and all facts relating to the same and material to the computation of his total income have been disclosed by him, no penalty could be imposed.

(l) The direction referred to in Explan. 1(B) to s. 271 of the Act should be clear and without any ambiguity.

(m) If the AO has recorded no satisfaction or has issued no direction to initiate penalty proceedings, in appeal, if the appellate authority records satisfaction, then the penalty proceedings have to be initiated by the appellate authority and not the assessing authority.

(n) Notice under s. 274 of the Act should specifically state the grounds mentioned in s. 271(1)(c), i.e., whether it is for concealment of income or for furnishing of incorrect particulars of income. (We must, however, admit that it is a contested conclusion.)

(o) Sending printed form where all the grounds mentioned in s. 271 are mentioned would not satisfy the requirement of law. (This, too, eludes unanimity)

(p) The assessee should know the grounds which he has to meet specifically. Otherwise, the principles of natural justice are offended. Based on such proceedings, no penalty could be imposed to the assessee.

(q) Taking up of penalty proceedings on one limb and finding the assessee guilty of another limb is bad in law.

(r) The penalty proceedings are distinct from the assessment proceedings.

(s) The findings recorded in the assessment proceedings insofar as "concealment of income" and "furnishing of incorrect particulars" would not operate as res judicata in the penalty proceedings. It is open to the assessee to contest the said proceedings on the merits.

64. In the light of what we have stated above, it is clear that merely because the assessee agreed for addition and accordingly assessment order was passed on the basis of this addition and when the assessee has paid the tax and the interest thereon in the absence of any material on record to show the concealment of income, it cannot be inferred that the said addition is on account of concealment. Moreover, the assessee has offered the explanation. The said explanation is not found to be false. On the contrary, it is held to be bonafide. In fact in the assessment proceedings there is no whisper about these concealment. Under these circumstances, the entry found in the rough cash book could have been reflected in the accounts for the said financial

year in which the survey took place as the last date for closing the account was still not over. The very fact that the assessee agreed to pay tax and did not challenge the assessment order, it is clear the conduct of the assessee cannot be construed as malafide. Therefore, the Tribunal was justified in setting aside the orders passed by the Appellate Authority as well as the Assessing Authority.

65. In so far as the imposition of penalty is concerned, it is not in accordance with law. No fault could be found with the Tribunal for deleting the penalty. Thus, we answer the substantial question of law in favour of the assessee and against the Revenue."

8.3. This view has been upheld by Hon'ble Supreme Court in case of Commissioner of Income-tax-Vs- SSA'S Emerald Meadows.

9. Respectfully following the above judicial precedents, we have no hesitation in deleting the penalty levied u/s.271[1][c] of Rs.1,09,35,080/- by the lower authorities, as the same were levied without proper legal basis and against the provisions of law. Thus the grounds raised by the assessee is hereby allowed.

10. In the result the appeal filed by the assessee is allowed.

Order pronounced in the open court on 10-04-2024

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 10/04/2024

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT

4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद