

**IN THE INCOME TAX APPELLATE TRIBUNAL
“E” BENCH, MUMBAI**

**BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER &
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

**ITA Nos. 3158 & 3159/Mum/2023
(A.Ys. 2015-16 & 2016-17)**

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| DCIT (E)-2(1) Room No. 608, 6 th Floor, MTNL Building, Peddar Road, Cumbala Hill, Mumbai – 400026 | Vs. | The Gem and Jewellery Export Promotion Council Office of D2B, Ground Floor, Bharat Diamond Bourse, Bandra Kurla Complex, Bandra (E) Mumbai – 400051 |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No:AAATT3202H | | |
| Appellant | .. | Respondent |

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|-----------------|---------------|
| Appellant by : | Biswanath Das |
| Respondent by : | Nitesh Joshi |

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| Date of Hearing | 18.04.2024 |
| Date of Pronouncement | 25.04.2024 |

आदेश / O R D E R

Per Amarjit Singh (AM):

These 2 appeals pertaining to assessment year 2015-16 and 2016-17 are based on similar facts and related issue, therefore, for the sake of convenience both these appeals filed by the revenue are adjudicated together as follows:

ITA No. 3159/Mum/2023

- “1. Whether, on the facts and in the circumstances of the case and in law, the Ld. CIT(A) was justified in allowing the benefit of exemption u/s 11 & 12 of the I.T. Act, 1961 to the assessee, ignoring the fact that the objects of the assessee falls under the category of "advancement of any other object of general public utility" and the activities are clearly in the nature of providing services in relation to trade, business and commerce in lieu of fees and total receipts of the assessee from such activities which

are more than Rs.25 lakhs, hence the proviso to section 2(15) of the I.T. Act is applicable and the assessee is not entitled to exemption u/s 11 of the Act in view of the provisions of section 13(8) of the I.T. Act, 1961?"

2. *Whether, on the facts and in the circumstances of the case and in law the Ld. CIT(A) is right in allowing the exemption u/s 11 of the Act to the assessee whose case squarely falls under the under the proviso (i) to section 2(15) of the Act with respect to the advancement of any other object of general utility, as the act of conducting exhibitions being in the nature of trade and commerce. When such activities have been held as trade or commerce in the APEC case judgement of the Supreme Court ?*
3. *Whether, on the facts and in the circumstances of the case and in law the Ld.CIT(A) is right in allowing exemption u/s 11 of the Act to the assessee, on the basis of the manner in which the funds generated from commercial activities are utilized even though provisions of proviso to section 2(15) clearly do not provide for any such exception on account of nature of use or application or retention of income from commercial activities?*
4. *Whether on the facts and circumstances of the case and in law, the assessee trust is not liable to pay taxes on the surplus generated from its commercial activities, akin to any other entity engaged in such commercial activity?*
5. *Whether on the facts and circumstances of the case and in law and in light of the law laid down by Hon'ble Supreme Court in Civil Appeal No. 21762 of 2017 in various batch of appeal and SLP's [lead case ACIT (Exemptions) Vs. Ahmedabad Urban Development Authority [2022] 143 taxmn.com 278(SC)], the Ld.CIT (A) erred in not appreciating that even if the activities of the assessee are held to be covered under residuary part of section 2(15) as "advancement of any other object of general public utility" even then it is not entitled to exemption u/s 11 because it is hit by the proviso to section 2(15) as the income of the assessee consists of activities which are in the nature of trade, commerce or business?*
6. *Whether, on the facts and in the circumstances of the case and in law the Ld. CIT(A) is right in allowing the accumulation of Income u/s 11(2) of the Act without appreciating the fact that the purpose for which the income is being accumulated should not be vague and ambiguous and should be specific?*
7. *Whether, on the facts and in the circumstances of the case and in law the Ld. CIT (A) is right in allowing the prior period expenditure of Rs. 8,40,895/- without appreciating the fact that as per provisions of Income-tax Act, the expenditure are allowed in the year in which it is incurred ?"*

2. Fact in brief is that return of income showing deficit of Rs.nil was filed on 30.09.2015. The return was also accompanied by computation of income sheets, form no. 10 and form no. 10B. The case was subject to scrutiny assessment and notice u/s 143(2) of the Act was issued on

25.07.2016. The main object of the assessee company are to support, protect, maintain increase and promote the export gems and jewellery including pearls colored gemstones, diamonds synthetic stone costumes jewellery, gold and other precious metals jewellery and article etc.

3. During the course of assessment the assessing officer observed that assessee has earned income on account of memberships, subscription fees, grant in aid from government of India, income from publications exhibitions awards functions. The AO stated that during the year assessee has conducted exhibition and has earned income to the tune of Rs.148,02,92,120/- as reported in the audited financial statement reproduced at page no. 3 of the assessment order. The assessing officer was of the view that assessee was engaged in various commercial activities which prima-facie were in the nature business and the purpose of the assessee trust was not education, medical relief, relief to poor, preservation of environment and preservation monument or places or objects of artistic or historic interest but at the most of the advancement of any other object of general public utility. The AO opined that the object of the assessee falls under the category of “advancement of any other object of general public utility”, the assessee is engaged in any commercial activity for a fees or cess either direct or indirect and also the receipts from such commercial activity is more than Rs. 25,00,000/-, the provision of proviso to Sec. 2(15) of the Act are attracted. On query, the assessee explained as under:

- “1. *Gem & Jewellery Promotion Council (GJEPC) is a company incorporated under the provisions of Section 25 of the Companies Act, 1956 sponsored by the Ministry of commerce, Government of India.*

The main object of GJEPC is to support, protect, maintain, increase and promote the export of gem and jewellery including pearls, coloured gemstones, diamonds, synthetic stones, costume (fashion) jewellery, gold and other precious metal jewellery and articles thereof by such methods as may be necessary or expedient. One manner of achieving

such object is to conduct trade fairs where predominantly members of GJEPC participate.

GJEPC is a charitable organization registered under section 12A of the Income Tax Act, 1961 since 1976 and has carried out its activities strictly in conformity with its objects.

GJEPC is carrying on its activities in accordance with the directives from Ministry of Commerce, Government of India, which include organizing trade, Fairs, training, certification, Publication etc. All these activities of GJEPC have been and are in furtherance of/incidental to its charitable objects. Further, no part of the surplus is distributed as profit to any member of GJEPC and the entire surplus is utilized for the furtherance of its objects.

The Exhibitions and seminars are organized in accordance with the objects of GJEPC for the benefit of trade and commerce without intention to earn profits. The surplus/deficit arising out of such activities cannot be construed as profits and gains/(Loss) of business. The council has maintained separate books of accounts in respect of Exhibition and Trade fairs activities.

In the circumstances, the activities of GJEPC are genuine and are charitable in nature, and GJEPC does not carry on any activity in the nature of trade, commerce or business or rendering of any service in relation to any trade, commerce or business. Therefore, the income of GJEPC is eligible for exemption from income tax under section 11 of the Act.

In view of the above the 1st proviso to section 2(15), Section 11(4A), section 28(iii) and section 13(1)(c) of the Act are not applicable to the Council

A statement of Income and Expenditure for Exhibition activities for the previous year relevant to the above assessment year showing a deficit of Rs. 12,35,958/ is enclosed herewith. Further the councils appeal before CIT(A) against the order under Section 143(3) of the Act denying exemption under Section 11 for the assessment year 2014-15 is pending. Copy of appeal memo in form 35 is enclosed for ready reference.”

4. However, the assessing officer had not agreed with the submission of the assessee and he was of the view that assessee was engaged in commercial activity and there was profit motive in the object and activity of the assessee. He further stated that the assessee was having huge surplus which was invested in term deposit to the tune of Rs.95,13,75,646/- which showed that there was profit motive on the part of the assessee.

5. Apart of the above the AO also observed that assessee has not applied the surplus earned for the charitable purposes as per Sec. 11 of the Act.

6. The AO also stated that assessee has earned Rs.11,12,76,400/- as interest on deposit which was nothing but return of surplus on earlier years.

7. In view of the above the AO stated that assessee cannot be considered as charitable entity u/s 2(15) as the following condition in the case of the assessee trust are fulfilled:

- “a The object or activity of the assessee must fall under the category of "advancement of any other object of general public utility" and*
- b. The assessee is engaged in any commercial activity for a fees or cess either direct or indirect and also*
- c. The receipts from such commercial activity is more than Rs.25 lakhs.”*

8. In view of the above the AO concluded that assessee is hit by the amendment to Sec. 2(15) of the Act, therefore, it is not entitled to exemption u/s 11 of the Act and the entire income of the assessee of Rs.26,60,40,201/- is treated as income of the assessee and not entitled for any deduction on account of application u/s 11 of the Act.

9. Without prejudice to the above the AO further stated that the assessee has filled in form 10 an amount of Rs.147,59,65,358/- mentioning for the purpose “for the object of the trust” which was general in nature. The AO also stated that section (2) of Sec. 11 of the Act specified the following conditions:

- o Application is made in Form No. 10 stating purpose, period of accumulation*
- o Purpose should not be vague and ambiguous and should be specific*
- o Money so accumulated need to be invested deposited in modes specified in section 11 (5)*
- o Application is required to be filed before due date of filing return of income under section 139 (1)*

The assessee has not specified the need of accumulation of un-utilised amount, therefore, the claim of accumulation u/s 11(2) was disallowed.

10. The assessee filed the appeal before the ld. CIT(A). The ld. CIT(A) has allowed the claim of the assessee after following the decision of the ITAT in favour of the assessee for the assessment year 2012-13 and 2013-14.

11. The ld. D.R contended that for the purpose of Sec. 2(15) of the Act only the receipt of the assessee is to be seen without considering the expenditure incurred by the assessee. He further submitted that in the form no. 10 the assessee has only mentioned object for purpose of surplus accumulated by the assessee in a general manner and not specified the object for which the accumulation was retained by the assessee.

12. During the course of appellate proceedings before us the ld. Counsel at the outset submitted that similar issue on identical fact has been adjudicated by the ITAT, Mumbai in the case of the assessee itself for AY 2012-13 to 2014-15 vide ITA No. 752/Mum/2017 & 989/Mum/2019 in the case of The Gems & Jewellery Export Promotion Council Vs. ACIT (Exemption) Range 2(1) dated 31.01.2023

13. The ld. Counsel also further submitted that assessee has not earned any surplus during the year and the assessee has shown deficit from the exhibition conducted during the year under consideration. He also referred annual report of Gems & Jewellery Export Promotion Council showing activities of the assessee in promotion of Gems & Jewellery and also mentioned that in the exhibition no sale or purchase of jewellery are made and same are used only for the purpose of display in the exhibition organized for promotion and development as provided in the object of the assessee entity.

14. Regarding the claim of accumulation u/s 11(2) of the Act the ld. Counsel submitted that assessee has accumulated the surplus during the year for the object of the assessee trust as per form no.10 filed. The ld. Counsel also filed the copy of resolution of the board dated 18.08.2015 specifying the purpose for which surplus accumulated to be utilized as per the provision of Sec. 11(2) of the Act.

15. Heard both the sides and perused the material on record. The assessee M/s Gems & Jewellery Export Promotion council is a company incorporated u/s 25 of the Company Act 1956. It is a charitable organization registered u/s 12A of the Act since 1976. The assessing officer has not allowed exemption u/s 11 of the Act holding that proviso to Sec.2(15) of the Act is attracted in the case of the assessee. However, we have perused the decision of ITAT, Mumbai in the case of the assessee itself for the A.Y. 2012-13 to 2014-15 as referred by the ld. Counsel wherein vide ITA No. 752/Mum/2017 and ITA No. 989/Mum/2019 and ITA No. 2250/Mum/2019 for AY 2012-13 to 2014-15, the similar issue on identical fact has been decided in favour of the assessee. The relevant extract of the decision of the ITAT as incorporated in the finding of the ld. CIT(A) is reproduced as under:

“Ground No.1, 2 and 3:- All the above three grounds are related to the denial of exemption u/s 11 of the IT Act and addition of Rs.26,60,40,200/-. This issue was in appeal during earlier Assessment Years also. The assessee claimed its activity to be charitable and claimed benefit of section 11 of the IT Act. The Assessing Officer referred to the amendment to the definition of charitable purpose to section 2(15) of the IT Act with effect from 01.04.2009 where in it is prescribed that advancement of any other object of general public utility shall not be a charitable purpose if it involves the carrying on of any activity in the nature of trade, commerce or business irrespective of the nature of use or application of income from such activity. The Assessing Officer after considering the submissions and facts on record held that the assessee has been registered for the charitable purpose of advancement of any other object of general utility for promotion of export of Gems & Jewellery and therefore the activity of conducting exhibition being in the nature of Trade, Commerce or business the assessee is not entitled for exemption u/s 11 of the IT Act and denied the benefit of exemption u/s 11 and 12 by holding that case of the assessee is hit by the proviso to section 2(15) of the IT Act. Further when the matter travel before the CIT(A), he confirmed the action of the AO.

Aggrieved by this the assessee preferred further appeal before the ITAT. The Hon'ble ITAT Mumbai, vide its order dated 31.01.2023 in ITA No. 752/MUM/2017 for A.Y 2012-13 and ITA No.989/MUM/2019 for AY 2013-14 has decided the matter in favour of the assessee and allowed the benefit of the section 11 and 12 to the assessee. While disposing off this appeal the Hon'ble ITAT has held as follows:-

“5.12 The proviso to section 2(15) is attracted in case charitable activity in the nature of general public utility, adjudicated by the determining the scope of the phrase "general public utility (GPU) in the definition of "charitable purposes primarily on the grounds that the institutions were carrying on trade, commerce or business for consideration, which does not qualify as GPU under the provisions of the Act as amended by Finance Act (FA), 2008 read with subsequent amendments

5.13 Before the Hon'ble Supreme Court(Supra), in the cases of most of the entities, there is no dispute as to the activities involved in the appeal qualified as GPU's within the meaning of the term "charitable purposes", but the dispute was in respect of the meaning of "fee, cess or other consideration" and its impact on construing whether the activity falls under to the description of "trade, commerce or business"

5.14 The Hon'ble Supreme Court held that where "fee, cess or other consideration' is statutorily fixed or where it represents recoupment of cost or cost with nominal mark up, the activity may not be construed as "trade, commerce or business' and will be excluded from the mischief of commercial activity under the amended provision. II. however, "fee, cess or other consideration' charged is substantially higher over cost, it is tainted with 'trade, commerce or business' and will qualify for tax exemption only if receipts are within the quantitative limit prescribed by the amended provision.

The relevant paragraphs of the order of the Hon'ble Supreme Court (supra) are reproduced as under for ready reference.

"170. Classically, the idea of charity was tied up with eleemosynary. However, "charitable purpose" and charity as defined in the Act have a wider meaning where it is the object of the institution which is in focus Thus, the idea of providing services or goods at no consideration, cost or nominal consideration is not confined to the provision of services or goods without charging anything or charging a token or nominal amount. This is spelt out in Indian Chamber of Commerce (supra) where this Court held that certain GPUs can render services to the public with the condition that they would not charge "more than is actually needed for the rendering of the services, - may be it may not be an exact equivalent, such mathematical precision being impossible in the case of variables, may be a little surplus is left over at the end of the year - the broad inhibition against making profit is a good guarantee that the carrying on of the activity is not for profit.”

171 Therefore, pure charity in the sense that the performance of an activity without any consideration is not envisioned under the Act. If one keeps this in mind, what section 2(15) emphasizes is that so long as a GPU's charity's object involves activities which also generates profits

(incidental, or in other words, while actually carrying out the objectives of GPU, if some profit is generated), it can be granted exemption provided the quantitative limit (of not exceeding 20%) under second proviso to section 2(15) for receipts from such profits, is adhered to.

172. Yet another manner of looking at the definition together with sections 10(23) and 11 is that for achieving a general public utility object, if the charity involves itself in activities, that entail charging amounts only at cost or marginal mark up over cost, and also derive some profit, the prohibition against carrying on business or service relating to business is not attracted - if the quantum of such profits do not exceed 20% of its overall receipts.”

5.15 Thus, the Hon'ble Supreme Court has laid down principle giving the example of 'Gandhi Peace Foundation that where in the process of dissemination of Philosophy of Mahatma Gandhi through museum and exhibition for a nominal cost is ipso facto not a business. Similarly, the Hon'ble Supreme Court has held that services of low-cost hostel, providing of marriage halls or supply of blood bank for nominal markup is not in the nature of business

5.18 When we examine the facts of the instant case before us, we find that the Ld. AO and the Ld. CIT(A) has disputed the activities of conducting exhibitions and trade fair by the assessee, which according to the Assessing Officer are in the nature of trade, commerce or business or activity of rendering service in relation to trade, commerce or business as covered by the provisions to section 2(15) of the Act.

5.19 We find that in the year under consideration, the assessee has declared expenditure of Rs.83,77,48,288/ on the exhibitions within and outside India. The detail of said expenditure is provided in the notes to the financial statement for the year ended 31/03/2012, which is available on paperbook page 124 to 126 As against this expenditure on exhibitions, revenue (income) of Rs.83,95,30,850/- from exhibitions within and outside India has been shown in the notes to financial statement, which are available on paperbook page 119. The assessee has further claimed expenditure on advertisement for exhibition amounting to Rs.1,78,37,641/-

Thus, we find that in the year under consideration there is net loss of Rs.1,60,55,079/- from the activity of exhibitions conducted by the assessee within and outside India. In the immediately proceeding assessment year the expenses on exhibitions were of Rs.77,09,23,044/- as compared to revenue or income of Rs. 70,79,56,744/-. The assessee has further incurred expenditure on advertisement for exhibitions and thus there was a net loss from the consideration charged by the assessee for conducting said exhibitions or trade fair. Details of exhibition revenue and expenses submitted by the assessee for assessment year 2011-12 to 2015-16 is reproduced as under.

5.20 Thus, in the instant case it is evident that assessee has charged fee or consideration for conducting exhibitions or trade fair is slightly below the cost. The Hon'ble Supreme Court in the case of AEPC has held that activity of renting space to individual exhibitors or exporters in the exhibition or trade fair is a service in relation to trade commerce or business, but in the instant case, there being no markup on consideration charged from the exporter, therefore in the broad principles laid down by

the Hon'ble Supreme Court, the activity is beyond the purview of either trade, commerce and business or activity of rendering services in relation to trade, commerce or business.

5.23 in view of the above discussion, we are of the opinion that assessee is not hit by the proviso to section 2(15) of the Act as far as activity of conducting or participating in exhibitions within India or overseas and therefore the disallowance of exemption claimed by the assess made by the Assessing Officer and the findings of the Ld CIT(A) on the issue in dispute are set aside and matter restore back to grant benefit of section 11 and 12 as per provisions of law.”

After elaborate discussion on this matter, the Hon'ble ITAT has come to a conclusion that in the instant case, there being no mark up on consideration charged from the exporter, therefore in the broad principles laid down by the Hon'ble Supreme Court, the activity is beyond the purview of either trade, commerce and business or activity of rendering services in relation to trade, commerce or business. Further the ITAT has held that assessee is not hit by the proviso to section 2(15) of the Act as far as activity of conducting or participating in exhibitions within India or overseas. Respectfully following the decision of the respective jurisdictional ITAT the A.O is directed to grant benefit of section 11 and 12 as per provisions of law. Grounds of appeal are allowed in favour of the assessee.”

Since, the issue in appeal is squarely covered by the decision of ITAT as discussed supra, therefore, we don't find any reason to interfere in the decision of ld. CIT(A), accordingly, ground no. 1 to 5 of the appeal of the revenue stand dismissed.

Ground No. 6:

16. During the course of assessment the assessing officer has made alternative disallowance u/s 11(2) of the Act holding that specific detail of objects for which the surplus was accumulated is not specified in the form no. 10 filed by the assessee, therefore, AO has denied the accumulation u/s 11(2) of the Act.

17. However, the ld. CIT(A) has deleted the said disallowance made by the assessing officer. The relevant extract of the decision of ld. CIT(A) is reproduced as under:

“Ground No. 5: *During the course of assessment proceeding the A.O made an alternative disallowance of accumulation of income u/s 11(2) of the IT act. The AO concluded in his order that furnishing form-10 is not a formality but require precise details of the proposed projects and should not be reduce to a formality*

by merely reproducing the objects and denied the accumulation of u/s 11(2) of the IT Act.

Against such conclusion of the AO, the assessee submitted that accumulated income u/s 11(2) for specified purpose and the same has been spent in subsequent financial years for the purpose for which said funds has been accumulated i.e towards the objects of the Trust It was further submitted that once the assessee has accumulated income with a specific purpose and such purpose is specified in the main objects of the trust, then the Assessing Officer cannot deny such accumulation of income merely for the reason that purpose specified in Form 10 is vague and general in nature. As long as objects of the Trust provide for such purpose, then the assessee can accumulate funds for the purpose which is specified in trust deed. Further the assessee submitted that this view is fortified by the decision of Hon'ble Gujrat High Court in the case of CIT (Exemption) v. Bochasanwasi Shri Akshar Purshottam Public Charitable Trust (409 ITR 591) where it was held that lack of declaration in Form no 10 regarding specific purpose for which funds were being accumulated by the assessee trust would not be fatal to the exemption claimed u/s 11(2) of the Act. The Hon'ble Supreme Court has dismissed SLP filed by the department in the above case and has upheld the findings of the Hon'ble Gujrat High Court.

Considering the facts of the case and also the rulings cited above, alternate addition made by the assessee by denying the benefit of section 11(2) is not in accordance with the act and hence addition made by the assessing officer is deleted.”

18. Heard both the sides and perused the material on record. We find that the ld. CIT(A) held that assessee trust has accumulated the surplus for the purpose specified in the trust deed. In this regard, the ld. CIT(A) has also discussed the decision of Hon'ble Gujarat High Court in the case of CIT (Exemption) Vs. Bochasanwasi Shri Akshar Purshottam Public Charitable Trust (409) ITR 591 wherein it is held that lack of declaration in the form no. 10 regarding specific purpose for which funds were be accumulated by the assessee trust would not be fatal to the exemption claimed u/s 11(2) of the Act. Further the Hon'ble Supreme Court has dismissed the SLP filed against the aforesaid decision of the Hon'ble High Court. We have also perused the copy of Board Resolution dated 18.08.2015 filed at the appellate proceedings as per which the surplus is accumulated for the specified purposes in accordance with the provision of Sec. 11 sub-section (2) of the Act.

In the light of the above facts and circumstances we don't find any infirmity in the decision of ld. CIT(A), therefore, this ground of appeal of the revenue is also dismissed.

Ground No. 7: Claim of prior period of expenditure of Rs.8,40,895/-
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19. During the course of assessment the AO has disallowed prior period expenses of Rs.8,40,895/-.

20. However, the ld. CIT(A) held that assessee is entitled to the benefit of Sec.11 of the Act and all the expenditure were incurred by the assessee towards the object of trust. The AO has not brought any contrary material to demonstrate that assessee has not incurred the expenditure for the object of the trust, therefore, we don't find any reason to interfere in the decision of ld. CIT(A), accordingly, this ground of appeal of the revenue is dismissed.

21. The appeal of the revenue is dismissed.

ITA No. 3158/Mum/2023

Ground No. 1 to 4:

22. Since we have adjudicated the similar issue on identical facts vide ground no. 1 to 5 vide ITA No.3159/Mum/2023 as supra in this order therefore applying the same finding as mutatis mutandis the grounds No.1 to 4 of appeal of the revenue are dismissed.

Ground No. 6:

23. Since we have adjudicated the similar issue on identical facts vide ground no. 6 while adjudicating the appeal of the Revenue Vide ITA No. 3159/Mum/2023 for A.Y. 2015-16 as supra in this order therefore applying the same finding as mutatis mutandis this ground of appeal of the Revenue is dismissed.

Ground No. 7:

24. Since we have adjudicated the similar issue of claim of prior period expenses on identical facts vide ground no. 7 of the appeal of the Revenue for A.Y. 2015-16 vide ITA No. 3159/Mum/2023 as supra in this order therefore applying the same finding as mutatis mutandis this ground of appeal of the Revenue is dismissed.

25. In the result, both the appeals of the revenue are dismissed.

Order pronounced in the open court on 25.04.2024

Sd/-

(Sandeep Singh Karhail)
Judicial Member

Place: Mumbai

Date 25.04.2024

Rohit: PS

Sd/-

(Amarjit Singh)
Accountant Member

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण/ ITAT, Bench,
Mumbai.