

| आयकर अपीलिय अधिकरण न्यायपीठ, कोलकाता |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, KOLKATA

BEFORE DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER
&
SHRI SANJAY GARG, HON'BLE JUDICIAL MEMBER

I.T.A. No. 1393/Kol/2023
Assessment Year: 2012-13

M/s. Devbhumi Vinimay Pvt. Ltd. 2 nd Floor, Room No. 10 3, Synagogue Street Kolkata - 700001 [PAN : AADCD6145R]	Vs	The Deputy Commissioner of Income Tax, Circle-5(1), Kolkata
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अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Sunil Surana, A/R
Revenue by :	Shri Sanjay Paul, Addl. CIT, D/R

सुनवाई की तारीख/Date of Hearing : 20/02/2024
घोषणा की तारीख /Date of Pronouncement: 14/05/2024

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

This appeal is directed at the instance of the assessee against the order of the National Faceless Appeal Centre, Delhi, (hereinafter the "Id. CIT(A)") dt. 16/10/2023, passed u/s 250 of the Income Tax Act, 1961 (hereinafter 'the Act') for Assessment Year 2012-13.

2. The assessee has raised the following grounds of appeal:-

"1. For that the assessment is bad in law since no valid notice under sec. 143(2) was issued by the Assessing Officer who was vested with jurisdiction to issue such notice within the time allowed under the law and as such the entire proceedings are bad in law and the assessment is liable to be quashed.

2. For that the Ld. CIT(A) erred in confirming the action of the AO in adding back share capital along with premium amounting to Rs. 1,49,10,000/- when all the documentary evidences were admittedly filed to prove identity and genuineness of the transactions and creditworthiness of the parties.

3. For that the Ld. CIT(A) erred in confirming the action of the AO in adding back share capital along with premium amounting to Rs. 1,49,10,000/- simply on the ground that the directors of the share subscribing companies did not appear physically when admittedly they duly confirmed the transaction in reply to summons issued to them.

4. For that the Ld. CIT(A) erred in confirming the action of the AO in adding back share capital along with premium from 12 individuals and 3 companies when all the companies were

duly assessed u/s 143(3), had substantial net-worth and were active compliant companies as per MCA records."

3. At the outset, the Id. Counsel for the assessee did not press Ground No. 1 challenging the validity of notice u/s 143(2) of the Act. Accordingly, Ground No. 1 raised by the assessee is dismissed as not pressed.

4. Vide Ground Nos. 2 to 4, the grievance of the assessee is that the Id. CIT(A) has erred in confirming the action of the Id. Assessing Officer making the addition for unexplained share capital and share premium amounting to Rs.1,49,10,000/-.

5. Brief facts of the case are that the assessee is a private limited company. Loss of Rs.4,540/- declared in the e-return for Assessment Year 2012-13. Case selected for scrutiny through CASS followed by issuance and service of notice u/s 143(2) and 142(1) of the Act for carrying out assessment proceedings. The Id. Assessing Officer observed that during the year assessee has received share capital and share premium from various persons including individuals and private limited company totaling to Rs.1,49,10,000/- (share capital of Rs.21,99,000/- and share premium of Rs.1,27,11,000/-). Though, during the course of proceedings and in consequence to the enquiry conducted, certain details were filed by the assessee but the Id. Assessing Officer was of the view that compliance to notice u/s 131 of the Act has not been made and the assessee company as well as applicant companies did not appear with all its books and bank statements and that the, assessee had failed to explain the nature and source of the alleged sum and thus, concluded the proceedings making addition u/s 68 of the Act at Rs.1,49,10,000/- and assessed the income at Rs. 1,49,05,460/-.

5.1. Aggrieved the assessee preferred appeal before the ld. CIT(A) and furnished complete details of name, address and the income tax return and financial statements of the share applicants. The ld. CIT(A) held that, since the assessee failed to produce payees of share application money before the ld. Assessing Officer in response to summons u/s 131 of the Act, it failed to discharge its onus to prove identity and creditworthiness of the share applicants and genuineness of the share premium credited in its books of accounts. Placing reliance on certain judicial precedents including the decision of the Co-ordinate Bench of ITAT Kolkata in the case of *Bisakha Sales Pvt. Ltd. vs. CIT in ITA No. 1493/Kol/2013; Assessment Year: 2008-09, order dt. 19/09/2014*, the ld. CIT(A) confirmed the action of the ld. Assessing Officer.

6. Aggrieved the assessee is now in appeal before this Tribunal.

7. The ld. Counsel for the assessee referring to the paper book containing details of each and every shareholder along with the documentary evidence has explained identity and creditworthiness of share applicants and genuineness of the transactions stated that the duty casted upon the assessee u/s 68 of the Act has been discharged by furnishing all necessary details to explain the nature and source of the alleged sum. He submitted that out of the 12 share applicants, mostly are individual shareholders who are friends and relatives of the assessee and as regards the remaining share applicants which are private limited companies, all are assessed to tax and have sufficient funds in the form of share capital and reserves and surplus to explain the investments. The ld. Counsel for the assessee placed reliance on the following decisions in support of its contentions:-

- 1) *M/s. Mahalakshmi Vinimay (P) Ltd. vs. ITO in ITA NO. 35/Kol/2020; Assessment Year 2008-09, order dt. 18/05/2023*
- 2) *Principal CIT vs. Sreeleathers reported in [2022] 448 ITR 332 (Cal)*
- 3) *CIT vs. Gagandeep Infrastructure (P) Ltd. 80 taxmann.com 272 (Bombay)*
- 4) *M/s. Inter Securities Pvt. Ltd. vs. ITO in ITA No. 609/Kol/2018; Assessment Year 2012-13; order dt. 16/10/2023.*

8. On the other hand, the ld. D/R supported that the order of the lower authorities and stated that the assessee failed to bring forth the individual share applicants for verification and the share applicants which are private limited companies are not have sufficient financial strength to explain the investment and they seem to be typical shell and *jamakharchi* companies.

9. We have heard rival contentions and carefully gone through the decisions relied upon by the assessee. We find that the assessee received share capital of Rs.21,99,000/- and share premium of Rs.1,27,11,000/- from various share applicants which includes various individuals and private limited companies. So far as the individual share applicants are concerned, namely, Vinod Kumar Bothra (director), Sarita Bothra (director), Ankit Bothra, Ashok Kumar Bissa, Dilip Bothra, Leela Devi Bothra, Manoj Jingar, Nav Ratan Bissa, Shanti Devi Bothra, Shikhar Chand Bothra, Vishnu Dutt Bissa, assessee has furnished income tax return, financial statement, bank statement, confirmation of account and also confirmed the source of funds applied for making investments in the assessee company. We also notice that all the individual share applicants are mostly relatives and known to the director of the assessee

company. Before us, the assessee has filed detailed paper book containing all the details relevant to the share applicants in order to prove the identity and genuineness of the share applicants. The index of the paper book is extracted for ready reference:-

<u>Sl.No.</u>	<u>Particulars</u>	<u>Page No.</u>	<u>Filed/ Available before</u>
1.	Copy of notice u/s 143(2)	1	AO &CIT(A)
2.	Copy of ITR Acknowledgement, Audit Report & Audited Financial Statement of Devbhumi Vinimay Pvt Ltd for Asst Yr 2012-13	2-18	Do
3.	Documents relating to Vinod Kumar Bothra (Subscriber) <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of Financial Statements as on 31st March 2012 • Copy of Bank Statement highlighting the transaction 	19 20-22 23-26	Do
4.	Documents relating to Sarita Bothra (Subscriber) <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of Financial Statements as on 31st March 2012 • Copy of Bank Statement highlighting the transaction • Copy of Sale Deed with regards to source of source for making investment in assessee company 	27 28-29 30-31 32-50	Do
5.	Documents relating to Ashok Kumar Bissa(Subscriber) <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) 	51	Do

	<ul style="list-style-type: none"> • Copy of Financial Statements as on 31st March 2012 along with the Computation of Total Income • Copy of Bank Statement highlighting the transaction • Copy of account confirmation with Dilip Bothra from whom fund was received for making investment in assessee company 	52-53 54-55 56	
6.	<p>Documents relating to Dilip Bothra (Subscriber)</p> <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of Financial Statements as on 31st March 2012 • Copy of ledger account with Mahaveer Agency from whom fund was received for making investment in assessee company • Copy of Bank Statement highlighting the transaction. 	57 58-60 61 62-64	Do
7.	<p>Documents relating to Leela Devi Bothra (Subscriber)</p> <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of Financial Statements as on 31st March 2012 • Copy of Bank Statement highlighting the transaction • Copy of account confirmation with Vinod Kumar Bothra from whom fund was received for making investment in assessee company 	65 66 67 68	Do
8.	<p>Documents relating to Navratna Bissa (Subscriber)</p> <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of Financial Statements as on 31st March 2012 along with computation of total income 	69 70-71	Do

	<ul style="list-style-type: none"> • Copy of Bank Statement highlighting the transaction • Copy of account confirmation with Dilip Bothra from whom fund was received for making investment in assessee company 	72-74 75	
9.	Documents relating to Ranju Kumari Dudhoria (Bothra) (Subscriber) <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of Financial Statements as on 31st March 2012 • Copy of Bank Statement highlighting the transaction • Copy of account confirmation with Vinod Kumar Bothra from whom fund was received for making investment in assessee company 	76 77-78 79-81 82	Do
10.	Documents relating to Shanti Devi Bothra (Subscriber) <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of Financial Statements as on 31st March 2012 • Copy of Bank Statement highlighting the transaction • Copy of account confirmation with Vinod Kumar Bothra from whom fund was received for making investment in assessee company 	83 84-85 86-88 89	Do
11.	Documents relating to Shikhar Chand Bothra (Subscriber) <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of Financial Statements as on 31st March 2012 • Copy of Bank Statement highlighting the transaction 	90 91 92	Do

	<ul style="list-style-type: none"> • Copy of account confirmation with Vinod Kumar Bothra from whom fund was received for making investment in assessee company 	93	
12.	<p>Documents relating to Vishnu Dutt Bissa (Subscriber)</p> <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of computation of total income for A.Y 2012-13 • Copy of Bank Statement highlighting the transaction • Copy of account confirmation with Vinod Kumar Bothra from whom fund was received for making investment in assessee company 	94 95 96-97 98	Do
13.	<p>Documents relating to Manoj Kumar Jingar (Subscriber)</p> <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of computation of total income for A.Y 2012-13 • Copy of Development Agreement with regards to source of source for making investment in assessee company • Copy of Bank Statement highlighting the transaction 	99 100 101-107 108-109	Do
14.	<p>Documents relating to Ankit Bothra (Subscriber)</p> <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of Financial Statements as on 31st March 2012 • Copy of Bank Statement highlighting the transaction • Copy of ledger account with Mahaveer Agency from whom fund was received for making investment in assessee company 	110 111-112 113-115 116	Do
15.	Documents relating to Roplas Commotradars Pvt Ltd (Subscriber)		Do

	<ul style="list-style-type: none"> • Copy of summon u/s 131 along with the reply dated 14/02/2015 • Confirmation of source of investment in shares of Devbhumi Vinimay Pvt Ltd • Copy of Bank Statement highlighting the transaction • Copy of ITR Acknowledgement for the A.Y 2012-13 • Copy of Form of Annual Return for fresh issue of shares • Copy of Audit Report & Audited Financial Statement as on 31st March 2012 • Copy of MCA Master Data • Copy of Assessment Order u/s 143(3) 	<p>117-118</p> <p>119</p> <p>120</p> <p>121</p> <p>122-127</p> <p>128-143</p> <p>144-145</p> <p>146-148</p>	
16.	<p>Documents relating to Onward Distributors Pvt. Ltd. (Subscriber)</p> <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of Bank Statement highlighting the transactions • Copy of Auditor's Report & Audited Financial Statements as on 31st March 2012 • Copy of MCA Master Data 	<p>149</p> <p>150-151</p> <p>152-163</p> <p>164-165</p>	Do
17.	<p>Documents relating to Unicon Management Pvt. Ltd. (Subscriber)</p> <ul style="list-style-type: none"> • Copy of ITR Acknowledgement (Asst. Yr. 2012-13) • Copy of Bank Statement highlighting the transactions • Copy of Auditor's Report & Audited Financial Statements as on 31st March 2012 • Copy of MCA Master Data 	<p>166</p> <p>167</p> <p>168-179</p> <p>180-181</p>	Do

18.	Documents relating to Oasis Syntex Pvt. Ltd. (Subscriber) <ul style="list-style-type: none"> • Copy of summon u/s 131 along with the reply dated 14/02/2015 • Confirmation of source of investment in shares of Devbhumi Vinimay • Copy of Bank Statement highlighting the transaction • Copy of Form of Annual Return for fresh issue of shares • Copy of ITR Acknowledgement for Asst Yr 2012-13 • Copy of Audit Report & Audited Financial Statement as on 31st March 2012 • Copy of MCA Master Data 	182-183 184 185 186-192 193 194-210 211-212	Do
19.	Documents relating to Black Diamond Mercantiles Pvt. Ltd. (Subscriber) <ul style="list-style-type: none"> • Confirmation of source of investment in shares of Devbhumi Vinimay • Copy of ITR Acknowledgement • Copy of Bank Statement highlighting the transaction • Copy of PAN • Copy of Audit Report & Audited Financial Statement as on 31st March 2012 • Copy of MCA Master Data 	213 214 215 216 217-233 234	Do
20.	Documents relating to Dhanlaxmi Trexim Pvt. Ltd. (Subscriber) <ul style="list-style-type: none"> • Copy of ITR Acknowledgement for Asst Yr 2012-13 • Copy of Bank Statement highlighting the transaction • Copy of Audit Report & Audited Financial Statement as on 31st March 2012 	235 236-237 238-249	Do
	• Copy of MCA Master Data	250	

9.1. Referring to the above documents placed in the paper book the Id. Counsel for the assessee submitted that the assessee has explained that all these individual persons were having PAN Nos. and they had an immediate source of funds which was utilised for making investments. The source of funds with the individual share applicants is not only the loan received from other applicants but also from sale of investments and properties supported by copy of the development agreements etc. All these details are sufficient enough to explain the identity, creditworthiness of the share applicants and genuineness of the transactions.

9.2. So far as the remaining share applicants, which are private limited companies, namely, Oasis Syntex (P) Ltd., Roplas Commotradars (P) Ltd., Black Diamond Mercantiles (P) Ltd., the assessee has furnished copies of the audited financial statements for FY 2011-12 of all these companies along with the copy of ITR statements, copy of PAN Card, confirmation of source of investment, copy of master data and in some cases even copies of assessment order u/s 143(3) of the Act framed in case of alleged cash creditors have also been filed. Reference has also been made to the audited balance sheet to show that at the time of making investment in the assessee company they had sufficient net-worth in the form of share capital and reserves and surplus to explain the alleged sum. We notice that assessee has furnished complete details to explain the nature and source of the alleged sum and discharge the initial onus casted upon it. Even Id. CIT(A) has confirmed this fact that all these details have been filed before the Id. Assessing Officer as well as before him. The burden thereafter shifted to the revenue authorities.

That assessee/ share applicant companies have not appeared personally cannot be the only basis for the Revenue to treat the cash creditors as unexplained. It is the duty of the Id. Assessing Officer to satisfy himself with the details filed by the assessee and if not, indicate the discrepancy in such details and carry out investigation of such details if necessary which can be even with the Assessing Officers of the share applicant companies, as all of them held PAN and filed regular return of income. Without carrying out this exercise, the Id. Assessing Officer cannot come to conclusion that the assessee has failed to explain the nature and source. Though, the Id. Counsel for the assessee has referred to many decisions, we take note of the decisions of this Tribunal in the case of *M/s Mahalakshmi Vinimay (P) Ltd vs. ITO, Ward-4(2), Kolkata in I.T.A No.35/Kol/2020; Assessment year: 2008-09, order dt. May 18, 2023*, while dealing with identical issue held as under:-

“7. We have considered the rival submissions of the Id. representatives of the parties and also gone through the record. In this case a perusal of the Assessment order would reveal that the AO has duly acknowledged the receipt of the relevant documents/evidences not only from the assessee, but also from the subscriber companies. However, he insisted for personal appearance of the directors of the subscriber companies without even going through and discussing about the discrepancies, if any, in the documents furnished by the assessee as well as by the share subscriber companies to prove the identity and creditworthiness of the subscribers and the genuineness of the transaction. The AO has not pointed out in the Assessment Order as to what further enquiries he wanted to make from the directors of the subscribers to insist for their personal presence. The Assessee in this case, as noted above, explained about the identity, creditworthiness and financials etc. of each of the share subscriber company individually. However, we note that in the assessment order that the AO has not even mentioned the names of the share subscriber companies and even has not mentioned a word as to which of the share subscriber company or the corresponding transaction thereof was not genuine and on what grounds. The AO, in our view, could have taken an adverse inference, only if, he would have pointed out the discrepancies or insufficiency in the evidences and details received in his office and pointed out as to on what account further investigation was needed by way of recording of statement of the directors of

the subscriber companies. Even if the directors of the subscriber companies have not come personally in response to the summons issued by the AO, in our view, adverse inference cannot be taken against the assessee solely on this ground as it is not under control of the assessee to compel the personal presence of the directors of the shareholders before the AO. The Ld. Counsel for the assessee has rightly placed reliance upon the decision of the Hon'ble Bombay High Court in the case of PCIT, Panji vs. Paradise Inland Shipping Pvt. Ltd. reported in (2017) 84 taxman.com 58 (Bom) wherein the Hon'ble High Court has held that once the assessee has produced documentary evidence to establish the existence of the subscriber companies, the burden would shift on the revenue to establish their case. Further the jurisdictional Calcutta High Court in the case of "Crystal networks (P) Ltd. vs CIT" (supra) has held as under:

"We find considerable force of the submissions of the learned counsel for the appellant that the Tribunal has merely noticed that since the summons issued before assessment returned unserved and no one came forward to prove. Therefore it shall be assumed that the assessee failed to prove the existence of the creditors or for that matter creditworthiness. As rightly pointed out by the learned counsel that the CIT(Appels) has taken the trouble of examining of all other materials and documents viz., confirmatory statements, invoices, challans and vouchers showing supply of bidi as against the advance. Therefore, the attendance of the witnesses pursuant to the summons issued in our view is not important. The important is to prove as to whether the said cash credit was received as against the future sale of the produce of the assessee or not. When it was found by the CIT(Appeal) on fact having examined the documents that the advance given by the creditors have been established the Tribunal should not have ignored this fact finding."

8. *It has to be further noted that though powers of the ld. CIT(A) are co-terminus with the AO and the ld. CIT(A) had all the plenary powers as that of the AO. The Hon'ble Delhi High Court in the case of Commissioner of Income-tax vs. Manish Build Well (P.) Ltd. reported in [2011] 16 taxmann.com 27 (Delhi) has held that the CIT(A) is statutory first appellate authority and has independent power of calling for information and examination of evidences and possesses co-terminus power of assessment apart from appellate powers. However, a perusal of the impugned order of the ld. CIT(A) shows that the ld. CIT(A) has not discussed anything about the material facts of the case. He has not pointed out any defect and discrepancy in the evidences and details furnished by the assessee but simply upheld the order of the Assessing Officer in mechanical manner. The order of the ld. CIT(A) is a non-speaking order. The same is not sustainable as per law.*

9. *In view of the above discussion we do not find justification on the part of the lower authorities in making the impugned additions and the same are accordingly ordered to be deleted."*

8.2. Further the Hon'ble Jurisdictional Calcutta High Court in the case of *Principal CIT vs. Sreeleathers* reported in [2022] 448 ITR 332 (Cal) wherein Hon'ble Court held as follows:

"Section 68 of the Income-tax Act, of 1961, deals with cash credits. It states that where any sum is found credited in the books of an assessee maintained for any previous year, and the assessee offers no explanation about the nature and source thereof or the explanation offered by him is not in the opinion of the Assessing Officer, satisfactory, the sum so credited may be charged to Income-tax as the income of the assessee of that previous year. The crucial words in the provision are "the assessee offers no explanation". This would mean that the assessee offers no proper, reasonable and acceptable explanation as regards the amount credited in the books maintained by the assessee. No doubt the Act places the burden of proof on the taxpayer. However, this is only the initial burden. In cases where the assessee offers an explanation to the credit by placing evidence regarding the identity of the investor or lender along with their confirmations, the assessee has discharged the initial burden and, therefore, the burden shifts on the Assessing Officer to examine the source of the credit to be justified in referring to section 68 of the Act. After the Assessing Officer puts the assessee on notice and the assessee submits the explanation concerning the cash credit, the Assessing Officer should consider it objectively before he decides to accept or reject it. Where the assessee furnishes full details regarding the creditors, it is up to the Department to pursue the matter further to locate those creditors and examine their creditworthiness. While drawing the inference, it cannot be assumed in the absence of any material that there have been some illegalities in the assessee's transaction.

Held, dismissing the appeal, that the allegations against the assessee were in respect of thirteen transactions. The Assessing Officer issued a show-cause notice only in respect of one of the lenders. The assessee responded to the show-cause notice and submitted the reply. The documents annexed to the reply were classified under three categories namely: to establish the identity of the lender, to prove the genuineness of the transactions and to establish the creditworthiness of the lender. The Assessing Officer had brushed aside these documents and in a very casual manner had stated that merely filing the permanent account number details, and balance sheet did not absolve the assessee from his responsibility of proving the nature of the transaction. There was no discussion by the Assessing Officer on the correctness of the stand taken by the assessee. Thus, going by the records placed by the assessee, it could be safely held that the assessee had discharged his initial burden and the burden shifted onto the Assessing Officer to enquire further into the matter which he failed to do. In more than one place the Assessing Officer used the expression "money laundering". Such usage was uncalled for as the allegation of money laundering is a very serious allegation and the effect of a case of money laundering under the relevant Act is markedly different. The order passed by the Assessing Officer was utterly perverse and had been rightly set aside by the Commissioner (Appeals). The Tribunal had rightly deleted the additions under section 68."

9. In view of the above discussion and following the decisions of this Tribunal in the case of *Mahalakshmi Vinimay (P) Ltd (supra)*, and that of the Hon'ble Jurisdictional High Court, we are satisfied that the same is squarely applicable on the facts of the instant case as before us, assessee has filed complete documentary evidence to explain the identity and creditworthiness of the alleged share applicants and genuineness of the transactions. We thus set aside the findings of the Id. CIT(A) and delete the impugned addition of Rs. 1,49,10,000/- made u/s 68 of the Act and allow the effective grounds of appeal raised by the assessee.

10. In the result, appeal of the assessee is allowed.

Order pronounced in the Court on 14th May, 2024 at Kolkata.

Sd/-

**(SANJAY GARG)
JUDICIAL MEMBER**

Sd/-

**(DR. MANISH BORAD)
ACCOUNTANT MEMBER**

Kolkata, Dated 14/05/2024

Sd/-

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

1. अपीलार्थी / The Assessee
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata