

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No.29/Ind/2024
Assessment Year : 2018-19

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| Nancy Ann Miller Educational Trust, 64/67, Dhar Kothi, Indore. | <u>बनाम/</u> Vs. | Income-tax Officer, Ward-(Exemption), Indore. |
| (Assessee / Appellant) | | (Revenue / Respondent) |
| PAN: AAATN4010B | | |
| Assessee by | Shri S.S.Deshpande, CA | |
| Revenue by | Shri Ashish Porwal, Sr. DR | |
| Date of Hearing | 08.05.2024 | |
| Date of Pronouncement | 16.05.2024 | |

आदेश / O R D E R

Per B.M. Biyani, A.M.:

Feeling aggrieved by appeal-order dated 03.01.2024 passed by learned Commissioner of Income-Tax, National Faceless Appeal Centre, Delhi ["CIT(A)"] which in turn arises out of rectification-order dated 17.05.2023 passed by CPC, Bangalore ["AO"] u/s 154 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2018-19, the assessee has filed this appeal on various grounds as mentioned in Appeal Memo (Form No. 36).

2. Heard the learned Representatives of both sides at length and case-records perused.

3. The exact controversy involved in various grounds of appeal is: Whether or not the assessee was entitled to exemption u/s 11/12 as claimed in the return of income when the audit-report (Form No. 10B) was not filed before filing of return but filed before filing of first-appeal?

4. Apropos to this issue, the precise facts are: The assessee is a charitable trust engaged in imparting education. It is registered u/s 12A of the Income-tax Act, 1961 and entitled for exemption u/s 11/12; accordingly it claimed exemption u/s 11/12 in the return of income filed for AY 2018-19 on 31.08.2018 on the basis of audited accounts signed by auditors on 14.08.2018. When the AO processed intimation u/s 143(1) on 26.09.2019, he did not allow exemption u/s 11/12 for the reason that the audit report (Form No. 10B) was not filed by assessee with return. The assessee then filed two successive applications u/s 154 dated 26.12.2019 and 20.01.2023 requesting for rectification of aforesaid intimation passed by AO so as to allow exemption u/s 11/12 but the AO rejected both applications vide orders dated 12.02.2020 and 17.05.2023 respectively. Getting no success at the level of AO, the assessee went in first-appeal to CIT(A). But even at that stage, the assessee did not get any relief. Now, the assessee has come in next appeal before us.

5. At first, we would like to extract the impugned order passed by CIT(A) in first-appeal:

- "5. *Denial of exemption claimed u/s 11 of the Act:*
- 5.1 *The appellant filed return of income in ITR 7 for the A.Y.2018-19 on 31.08.2018. As per Section 12A of the Act, when the total income of a Trust/Institution exceeds the maximum limit which is not chargeable to income tax in any previous year, the accounts of the Trust/Institution for that year have to be audited by an Accountant. The Audit Reports of such Trusts/Institutions has to be furnished electronically in Form No.10B as per Rule 17B of the IT Rules, 1962. This is mandatory to claim the benefit given in statute. In the present case, the Audit Report in Form No.10B was not filed by the appellant when they filed the return of income on 31.08.2018. Hence, while processing the return u/s 143(1) of the Act dated 26.09.2019, the CPC determined the taxable income at Rs. 1,35,70,404/-. From the facts available on record, it is evident that the appellant filed Form No.10B only on 15.06.2023 after the appellant's rectification applications have been rejected vide orders u/s 154 of the Act dated 12.02.2020,*
- 5.2 *From the facts available on record, neither intimation u/s 143(1) issued nor dismissal of rectification application vide orders u/s 154 dated 12.02.2020 and 17.05.2023 cannot be faulted. Every return, being filed with a claim of exemption or deduction, the provisions given in the statute should be strictly followed and there is no scope given by any authority including CPC to apply discretionary powers. In this regard, CBDT Circular No.10/2019 dated 22.05.2019 has to be referred which explains the scope of filing of Form No.10B and the powers given to the CIT for condoning the delay. It appears that the appellant did not move any such condonation of delay before the CIT.*
- 5.3 *CPC is processing lakhs of return in an automated environment seamlessly. It is the duty of the appellant to file the return within due date and also to file necessary forms given in the Income Tax Rules as per the timelines prescribed in the statute. This was clearly mandated in Section 12A(ba) of the IT Act. If the appellant fails to file their return within the due date or time allowed in the statute and also failed to furnish necessary forms in support of their claims made in their return, their deduction or exemption claim cannot be allowed u/s 143(1) of the Act. It is not a debatable issue at all as claimed by the appellant in their grounds of appeal.*
- 5.4. *CPC has rightly determined the total income on the basis of available data from the tax return at Rs. 1,35,70,404/-. If it is a debatable issue, the appellant ought to have challenged the intimation u/s 143(1) of the Act dated 26.09.2019. In the present case, the appellant filed rectification application twice and both were dismissed by CPC. Later*

appeal was filed. In this case, appeal cannot be a solution as the appellate authorities are also bound to act as per statute. The appellant ought to have filed a revised return with their claim of deduction instead of filing a rectification application. If not, at least, they could have followed the CBDT Circular discussed above. The appellant neither filed a revised return nor filed any petition for condoning the delay. Hence, grounds of appeal taken by the appellant are dismissed."

6. Thus, the CIT(A) has rejected first-appeal precisely for three-fold reasons, namely (i) Filing of audit report (Form No. 10B) is mandatory to claim the benefit of exemption, (ii) In CBDT Circular No. 10/2019 dated 22.05.2019, power has been given to the Commissioner of Income-tax for condoning the delay in filing audit report (Form No. 10B) but the assessee has not filed any petition before Commissioner of Income-tax, and (iii) The assessee has filed rectification-application u/s 154 and thereafter come in appeal before him instead of appeal against intimation u/s 143(1). The assessee ought to have challenged the intimation u/s 143(1).

7. Ld. AR submitted that the assessee is engaged in charitable activities and the registration granted to it by tax authorities u/s 12A was in force. The assessee filed return of income on 31.08.2018 and prior to filing of return, the accounts were duly audited on 14.08.2018, a copy of the audited accounts in the shape of audited Balance-Sheet, Income & Exp. A/c and Schedules, duly signed and sealed by M/s Ujjawal Bhorkar & Associates, Chartered Accountants, is placed at Page No. 15-18 of Paper-Book. However, the auditors of assessee failed to e-file/upload audit-report (Form No. 10B) alongwith return of income. But subsequently, on 15.06.2023, the assessee has filed audit-report (Form No. 10B) which is evident from the

acknowledgement downloaded from webportal of Income-tax Department, filed at Page No. 10-14 of Paper-Book. Ld. AR submitted that the AO has denied exemption u/s 11/12 claimed by assessee in the return for a technical defect that the audit-report (Form No. 10B) was not filed alongwith return of income. Ld. AR submitted that except such technical defect, there is no other reason to deny the benefit of section 11/12 to assessee. Ld. AR submitted that filing of audit-report is done by auditors and not by assessee; therefore the defect is not *per se* attributable to assessee. Ld. AR submitted that in any case, the defect is due to an inadvertent human error and the assessee should not be denied the legitimate exemption when the assessee is genuinely doing charitable activities for the welfare of public and satisfying all conditions prescribed in income-tax law for being entitled to exemption. Ld. AR submitted that if the audit report filed by assessee belatedly on 15.06.2023 is accepted, the assessee would be entitled to the benefit of exemption. Ld. AR submitted that it is now well-settled by numerous decisions of High Courts and ITAT Benches that the requirement of filing audit-report alongwith return is one of the conditions for claiming benefit of exemption u/s 11/12 but it is a procedural-cum-directory requirement and even if the report is subsequently filed to AO, the exemption u/s 11/12 can't be denied. Ld. AR relied upon a few decisions holding such proposition:

- (a) ITAT, Indore - Indore Contract Bridge Association Vs. CPC, Bangalore in ITA No. 403/Ind/2022 order dated 18.04.2023

- (b) ITAT, Indore - Navratna Sukrat Foundation Vs. CPC, Bangalore, ITA No. 390/Ind/2022 dated 21.04.2023
- (c) ITAT, Indore - DCIT Vs. Shri Vaishnav Polytechnic College, Indore ITA No. 469/Ind/2018 order dated 06.11.2020
- (d) ITAT, Jodhpur - ITO, Exemption Ward Vs. Society for Education Conscientisation Awareness & Training, ITA No. 461/Jodh/2018 dated 06.05.2019
- (e) ITAT, Ahmedabad - Puravanchal Lokhit Mandal Vs. ITO, Exemption Ward, Vadodara, ITA No. 966/Ahd/2019, dated 30.11.2022
- (f) ITAT, Ahmedabad - Hari Gyan Pracharak Trust Vs. DCIT, CPC, Bangalore in ITA No. 245/Ahd/2021 order dated 16.06.2023
- (g) Hon'ble Gujrat High Court - Sarvodaya Charitable Trust Vs. ITO, Exemption (2021) 125 taxmann.com 75 (Gujrat)
- (h) Hon'ble Gujrat High Court - Indian Panel Board Manufacturer Vs. DCIT Tax Appeal No. 655 of 2022 dated 21.03.2023.

8. So far as the modus adopted by assessee for filing rectification-applications u/s 154 and thereafter filing appeal to CIT(A) instead of appealing against intimation u/s 143(1), Ld. AR submitted that the assessee adopted that route under its understanding of law but even if the assessee has adopted a wrong route, the AO had not authority to tax gross receipts of assessee without giving deduction of expenses incurred for earning income. Therefore, the entire assessment done by AO is not in accordance with law.

9. Per contra, Ld. DR vehemently defended the orders of lower-authorities and submitted that furnishing of audit-report alongwith return

of income is a pre-condition for allowability of exemption u/s 11/12. Since the assessee has not fulfilled such condition, the lower-authorities have rightly denied assessee's claim of exemption u/s 11/12 and there is no infirmity in the action of lower-authorities. Ld. DR strongly relied upon the order of CIT(A).

10. We have heard rival contentions of both sides and examined the present case in the light of judicial decisions. We would like to adjudicate all points involved in present case one by one as under:

(i) So far as allowability of exemption u/s 11/12 in a situation where the assessee has not filed audit-report before filing return of income or even upto the processing of intimation u/s 143(1) but filed subsequently before submitting first-appeal, the issue is settled in favour of assessee by ITAT, Indore in ***Indore Contract Bridge Association Vs. CPC, Bangalore in ITA No. 403/Ind/2022 order dated 18.04.2023***. The relevant paras of the order of ITAT are re-produced below:

"8. The exact controversy involved in these grounds is whether or not the assessee was entitled for exemption u/s 11/12 as claimed in the return of income, when the audit-report (Form No. 10B) was filed belatedly after processing of return u/s 143(1)?"

*9. Apropos to this issue, the precise facts are: The assessee is a charitable society registered u/s 12A of the Income-tax Act, 1961 and entitled for exemption u/s 11/12; accordingly it claimed exemption u/s 11/12 in the return of income. But when the AO processed return u/s 143(1) vide intimation dated 09.03.2019, he did not allow exemption u/s 11/12 for the reason that the audit report (Form No. 10B) was not filed by assessee with return of income. **Subsequently after processing of return, the Form No. 10B was e-filed/uploaded on 03.04.2019 / 04.05.2019 before filing of first-appeal.***

10. Ld. AR submitted that the assessee was engaged in charitable activities; that the registration granted to it by tax authorities u/s 12A was in force; that the assessee had been granted benefit of section 11/12 in preceding assessment-years as well as subsequent assessment-years. He further submitted that the assessee filed return of income on 03.08.2017 and prior to such filing, the accounts of assessee were duly audited on 08.06.2017, a copy of the audited-accounts is placed in the Paper-Book. However, the auditors of assessee failed to upload the audit-report alongwith the return of income. But, post-processing of return u/s 143(1) and before filing of first-appeal, the assessee arranged to get the audit-report e-filed/uploaded on 03.04.2019 / 04.05.2019. Ld. AR submitted that the CIT(A) has, without appreciating these facts, dismissed the appeal of assessee merely on a technical defect that the audit-report was not filed alongwith the return of income. Ld. AR submitted that except such technical defect, there is no other reason to deny the benefit of section 11/12 to assessee. Ld. AR submitted that the e-filing/uploading of audit-report is done by auditors and not by assessee; therefore the defect is not per se attributable to assessee. Ld. AR submitted that in any case, the defect is due to an inadvertent human error and the assessee should not be denied the legitimate exemption, when the assessee is genuinely doing charitable activities for the welfare of public and satisfying all conditions prescribed in income-tax law for being entitled to exemption. Ld. AR submitted that if the audit-report obtained by assessee on 08.06.2017 but filed on 03.04.2019 / 04.05.2019 is accepted, the assessee would be entitled to the benefit of exemption. Ld. AR placed a heavy reliance on the latest decision of **ITAT in Savitri Foundation Vs. ITO, ITA No. 1925/Mum/2021 (AY 2018-19) order dated 01.08.2022** wherein the AO made processing of return u/s 143(1) denying exemption u/s 11 to assessee for the very same reason of non-uploading of audit report before filing of return but subsequently the assessee uploaded audit-report during the course of first-appeal; when the matter reached ITAT, the Mumbai Bench has allowed exemption to assessee. Ld. AR submitted that the decision taken by ITAT is directly applicable to assessee. Ld. AR also submitted that the decision of **Hon'ble Supreme Court in Wipro Ltd. 446 ITR 1** relied upon by Ld. CIT(A) is quite distinguishable for the reasons that (i) the said decision involved deduction u/s section 10B whereas the present-appeal is concerned with exemption u/s 11/12; and (ii) the said decision involved interpretation of sub-section (8) of section 10B which is a negative provision i.e. it provides that if the assessee did not want to apply section 10B, then the assessee had to file a declaration but this is not a case in section 11/12.

11. Per contra, Ld. DR vehemently defended the orders of lower-authorities and submitted that furnishing of audit-report alongwith return of income is a pre-condition for allowability of exemption u/s 11. Since the assessee has not fulfilled such condition, the lower-authorities have rightly denied the assessee's claim of exemption u/s 11 and there is no infirmity in the action of lower-authorities.

12. We have heard rival contentions of both sides and examined the present controversy in the light of judicial decisions. At first, we are convinced that the controversy is directly settled in favour of assessee by decision in **Savitri Foundation (supra)** where the Hon'ble Mumbai ITAT, following the

decision of **Hon'ble Mumbai High Court in CIT vs. Mumbai Metropolitan Regional Iron & Steel Market Committee 378 ITR 103** has observed and held thus:

"4. Submissions made by rival sides heard, orders of authorities below examined and the case law on which the Id. Authorized Representative of the assessee placed reliance considered. The assessee is a charitable trust registered under section 12AA of the Act and has been purportedly enjoying the benefits of section 11 since 2011. In the impugned assessment year, the benefit of exemption under section 11 of the Act has been denied to the assessee for the reason that assessee has failed to furnish audit report along with return of income. The contention of the Id. Authorized Representative of the assessee is that the audit report was available with the assessee at the time of filing of return of income however due to inadvertent error the assessee failed to upload Audit Report in Form 10B along with e-filing of return of income. Non-filing of Audit Report is a bonafide error. The assessee has placed on record Audit Report dated 19/10/2018 in the prescribed Form 10B at page 15 of the Paper Book. **The assessee after receiving the intimation under section 143(1) of the Act uploaded the Audit Report on 18/04/2020 in First Appellate proceedings.**

5. In my considered view non-filing of Audit Report in Form 10B along with Return of Income is merely a procedural defect which is rectifiable. If the Audit Report was available with the assessee at the time of filing of Return of Income and was not filed due to bonafide reasons the benefit of exemption under section 11 cannot be denied if otherwise assessee is eligible to claim the same.

6. The Hon'ble Bombay High Court in the case of **CIT vs. Mumbai Metropolitan Regional Iron & Steel Market Committee (supra)** has held that late filing of required documents would not disentitle the assessee from availing benefit of section 11 of the Act. Thus, in the facts of the case and in the light of decision of Hon'ble Bombay High Court, I deem it appropriate to restore the file back to Assessing Officer for de novo assessment after considering the audit report filed by the assessee, in accordance with law.

7. In the result, impugned order is set aside and appeal by assessee is allowed for statistical purposes."

13. We also gainfully refer another recent decision of **ITAT, Ahmedabad Bench** in the case of **M/s Shardaben Education Trust, Gandhinagar Vs. ITO, Ahmedabad, ITA No. 2312/Ahd/2018, order dated 16.11.2022** where a similar controversy has been decided in favour of assessee, after following the decisions of **Hon'ble Gujrat High Court in CIT vs. Gujarat Oil & Allied Industries reported in 201 ITR 325** and **CIT vs. Mayur Foundation reported in 274 ITR 562**. The relevant paragraphs of the order of ITAT are as under:

"12. We have heard the rival contentions of both the parties and perused the materials available on record. As per the provisions of section 12A(1)(b) of the Act, it is necessary for the assessee in order to claim exemption under section 11 of the Act to get the accounts audited as well as obtain the audit report in the prescribed form from the qualified chartered accountant which is to be filed along with the return of income. **Admittedly, in the case on hand the assessee has not filed form 10B being the audit report along with the return of income and the same was also not filed till the completion of the assessment order as well as appellate order by the learned CIT-A. As such the order of the learned CIT(A) was passed dated 30th November 2017 whereas the Form 10B of the audit report was filed/uploaded dated 25th December 2017 which evidences that the audit report in Form 10B was filed subsequent to the appellate order by the learned CIT-A.** At this juncture it is also pertinent to note that the audit report in the prescribed form was prepared and signed by the qualified chartered accountant dated 5th September 2014 much before the date of filing the return of income by the assessee. Thus, it appears that report for the audit in the prescribed form was prepared well in time but it was filed belatedly.

12.1 Now the controversy arises whether the assessee can claim the benefit of exemption under section 11 of the Act in a situation where the audit report in the prescribed form was not filed along with return of income. In this context we note that act of the assessee to file the audit report duly signed by the qualified chartered accountant is a procedural requirement and the courts have held that the assessee cannot be denied the benefit for which it is entitled in the event of any procedural contravention specified under the provisions of the Act. In holding so we draw support and guidance from the judgment of Hon'ble Gujarat High Court in case of **CIT vs. Gujarat Oil & Allied Industries reported in 201 ITR 325**, the relevant extract of the judgment is reproduced as under:

"In our view, the aforesaid reasoning of the Allahabad High Court and the Patna High Court would squarely apply to the facts of the present case. The provision about furnishing of the auditors' report along with the return has to be treated as a procedural provision, directory in nature, and its substantial compliance should suffice, meaning thereby that such report should be made available by the assessee to the Assessing Officer latest when the question of framing of assessment is taken up by the Income-tax Officer and when he applies his mind to the claim of the assessee and if by that time, the assessee has put his house in order and has furnished the report of the auditor for supporting the return, he can be said to have satisfied the requirement of section 80J(6A) of the Act."

12.2 In view of the above we hold that the assessee cannot be denied the benefit of exemption for which it is entitled merely on the lapse of procedural requirement i.e. delay in filing the audit report in the

prescribed form. In the judgment cited above, it was provided that the audit report was filed by the assessee before the completion of the assessment. In other words, the compliance of the law was made by the assessee when the assessment proceedings was pending before the AO whereas in the case on hand the assessee complied the requirement at the stage of appellate proceeding before tribunal. Thus, a question arises before us whether the principles laid down in the judgment cited above can be applied in the given facts and circumstances. In this context we note that, in the judgment cited above it was observed that procedural requirement for filing the audit report was fulfilled by the assessee before the completion of the assessment. But the facts of the case on hand are different in so far the audit report was filed by the assessee after the completion of the assessment framed under section 143(3) of the Act. In this regard we note that the assessment remains pending if any appeal is pending before the higher forum. In other words, if any appeal is pending either before the Id. CIT-A or before the ITAT which transpires the fact that the assessment is pending. In holding so we draw support and guidance from the judgment of Hon'ble Gujarat High Court in case of **CIT vs. Mayur Foundation reported in 274 ITR 562**, wherein it was held as under:

"Thus, the proceedings before the Tribunal are meant to correctly assess the tax liability of an assessee: If this be so, it follows that the assessment proceeding cannot be said to be complete and is pending till the appeal is heard and disposed of by the Tribunal and the order of the Tribunal is given effect to by the assessing authority by computing the correct tax liability of an assessee. In other words, whether an assessee is required to pay tax or becomes entitled to a refund, would be ascertained by the assessing authority after giving effect to the order of the Tribunal."

12.3 Admittedly, the appeal was pending before the ITAT at the time when the audit report in form 10B was filed which transpires that the assessment has not reached to the finality and therefore principle laid down by the Hon'ble High Court of Gujarat in the case of **CIT vs. Gujarat Oil & Allied Industries (Supra)**, that the requirement for filing the audit report is a procedural requirement, can be applied in the given facts and circumstances. Therefore, the benefit for which the assessee is entitled cannot be denied."

14. Respectfully following these decisions, we are of the view that in the present case, the assessee can't be denied the benefit of exemption u/s 11 as claimed in the return of income for mere delay in filing of audit-report. We, therefore, deem it fit to remand this matter back to the file of AO for a fresh assessment after considering the audit-report filed by assessee, in accordance with law. These grounds are accordingly allowed."

Other decisions relied by Ld. AR have also taken a view that non-filing of audit report with the return of income is a mere procedural irregularity for which the exemption u/s 11/12 cannot be denied.

(ii) The second point taken into account by CIT(A) is such that the CBDT Circular No. 10/2019 dated 22.05.2019 empowers the Commissioner of Income-tax for condoning delay in the matter of filing audit report (Form No. 10B) but the assessee has not filed any condonation-petition before Commissioner of Income-tax. This point is also rejected by Hon'ble Gujrat High Court in Para 5.6 of their judgement in ***Indian Panel Board Manufacturer Vs. DCIT Tax Appeal No. 655 of 2022 dated 21.03.2023.*** For clarity, we may mention that the Circular referred in the judgement is 7/18 dated 20.12.2018 which was a previous circular but it will not make any difference. The relevant para of the judgement is as under:

"5.6 The tribunal further committed an error in appreciating the import of Section 119(2)(b) of the Act in as much as the application contemplated thereunder is only additional remedy for the assessee which could not be said to be compulsorily resorted to, by the assessee. The circular No. 7/18 dated 20.12.2018 issued u/s 119 of the Act could not be, therefore, said to have taken away the appellate remedy."

(iii) The third and last point raised by CIT(A) is such that the assessee ought to have appealed against the intimation u/s 143(1) and not against rectification-order u/s 154. A similar dispute was decided by ITAT, Jodhpur in ***Akbar Mohammad Vs. CPC ITA No. 108 & 109/Jodh/2021 order dated 31.01.2022*** wherein it was held thus:

"6.0 We have considered the submission of both the parties and perused the material available on record. In the present cases, it is not in dispute that the assessee deposited the contribution of PF & ESI belatedly in terms of section 36(1)(va) of the Act. However, the said deposits were made prior to filing of return of income u/s 139(1) of the Act.

6.1 Of course, it is a case in point that the assessee did not file any appeal against the intimations passed u/s 143(1) of the Act and the Ld. Sr. DR is right to the extent that the assessee cannot be given relief for that reason. However, it is also a settled law that the assessee cannot be taxed on an amount on which tax is not legally imposable. Although, the assessee might have chosen a wrong channel for redressal of his grievance, all the same, it is incumbent upon the Tax authorities to burden the assessee only with correct amount of tax and not to unjustly benefit at the cost of tax payer. Therefore, in the interest of substantial justice, we deem it expedient to restore the issue to the file of the Assessing officer with a direction to pass appropriate orders deleting the addition / disallowance after duly considering the settled judicial position in this regard, which have been decided in the three cases as enumerated above in Para 5."

11. Therefore, we find that in present case, the assessee cannot be denied benefit of exemption u/s 11/12 as claimed in return for mere delay in filing of audit report. Hence, we deem it fit to remand this matter back to the file of AO for a fresh assessment after considering the audit-report (Form No. 10B) filed by assessee, in accordance with law.

12. Resultantly, this appeal is allowed for statistical purpose.

Order pronounced in the open court on 16.05.2024.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

Sd/-
(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated :16.05.2024

CPU/Sr. PS

*Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File*

By order

*Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore*