

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"SMC" JAIPUR

श्री मनीष बोराड, लेखा सदस्य एवंडा० एस. सीतालक्ष्मी, यायिक सदस्य के समक्ष
BEFORE: SHRI MANISH BORAD, AM &DR. S. SEETHALAKSHMI, JM

आयकर अपील सं./ITA No. 184/JPR/2024
निर्धारण वर्ष / Assessment Years : 2012-13

Prakash Sharma 205, Balaji Tower, 7-Mahal Yojna, Jagatpura, Jaipur.	बनाम Vs.	Income Tax Officer, Alwar.
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.:ARAPS0075L		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assesseeby : Sh. S.L. Poddar (Adv.)
राजस्व की ओरसे / Revenue by: Smt. Monisha Chaudhary (Addl.CIT)

सुनवाई की तारीख / Date of Hearing : 28/03/2024
उदघोषणा की तारीख / Date of Pronouncement: 24/06/2024

आदेश / ORDER

PER: DR. S. SEETHALAKSHMI, J.M.

This appeal is filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre, Delhi dated 15.02.2024[herein after referred to as "CIT(A)/NFAC"] for the assessment year 2012-13, which in turn arise from the order dated 02.12.2019 passed under section 144/147 of the Income Tax Act,1961 (here in after "Act") by the AO.

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

“1. In the facts and circumstances of the case and in law, Learned CIT(A) has erred in not allowing condonation of delay in the light of Supreme Court judgment in Suo Motu Writ Petition (civil) No(s). 3/2020 had extended period of limitation on 23.03.2020.

2. In the facts and circumstances of the case and in law, Learned CIT(A) has erred in dismissing the appeal by confirming the action of the learned AO in completing the assessment u/s 144/147 of the Income Tax Act, 1961 without serving any notice to the assessee.

3. In the facts and circumstances of the case and in law, Learned CIT(A) has erred in dismissing the appeal by confirming the addition of Rs. 11,39,700/- on account of long term capital gain without considering the actual transaction.

4. In the facts and circumstances of the case and in law, Learned CIT(A) has erred in dismissing the appeal and confirming the addition of Rs. 4,14,304/- as salary income without obtaining any information from the employer of the assessee.”

3. Brief facts of the case are that the assessee is an individual and derives income from salary. During the year under consideration, the assessee was employed with Transport Department, Government of Rajasthan and was employed with District Transport Officer, (Hq), Rajasthan, Jaipur. The assessee had no income other than salary, which was Rs. 413304/- for the year under consideration and small interest income of Rs. 2015/- from SB account. Since tax was deducted at source from salary and the assessee had no other income except meagre interest income of Rs. 2015/-, he did not file return of income. In the case of the assessee, proceedings u/s 147 were initiated by the ITO, Behror on the ground that the assessee had sold immovable property of Rs. 11,39,700/- during the F.Y. 2011-12 whereas no such immovable property was sold by the assessee. The assessee never received any notice u/s 148, nor any subsequent notices stated

to have been issued by the Learned Assessing Officer. The assessment was completed ex-parte u/s 144/147 of the I.T. Act on 02/12/2019, determining the total income at Rs. 15,53,000/- by making the following additions :-

- (i) Addition of Rs. 11,39,700/- on account of alleged LTCG
- (ii) Addition of Rs. 414304/- as salary income.

No notices u/s 148 or 142(1) were ever served upon the assessee, nor the assessment order was served upon the assessee. The information regarding completion of assessment u/s 147/144 of the Act on 02/12/2019 came to the knowledge of the assessee only in the month of March, 2021, when the assessee visited his Tax Consultant, who opened the assessee's account in ITBA Portal. Thereupon, the assessee obtained the copy of assessment order, copy of reasons recorded for re-opening the case, demand notice etc.

4. Aggrieved, from the said order of assessment the assessee has filed an appeal before the Id. CIT(A). Since the assessee has not complied with the notices issued the Id. CIT(A) dismissed the appeal of the assessee order. The extract of the finding of the Id. CIT(A) is reproduced as under:-

“7. Thus, it is trite in law that the appellant must show that he was diligent in taking proper steps and the delay was caused notwithstanding his due diligence. It is for the appellant to explain the reason for the delay and it is not the function of authorities to find the cause for delay. The Appellate authority has to examine whether the sufficient cause

has been shown by the appellant for condoning the delay and whether such cause is acceptable or not. Even though substantial justice should not be defeated by technicalities but that does not mean that any plea without any possible or acceptable basis and even without hearing, semblance or rationality has to be accepted and delay has to be accepted and condoned which shall be against the very spirit of law. The time prescribed for filing the appeal will become meaningless in such an event. Merely because substantial justice is to be done law of limitation cannot be ignored and that also when there is no sufficient and reasonable cause for such inordinate delay.

7.1. The appellant, in the present situation, appears to be guilty of laches or negligence and does not take appropriate steps to peruse the remedy till about 469 days and thus does not take appropriate action in filing the appeal within the prescribed time. In the light of the above discussion and considering the facts and position of the law on this issue, I find that there is no sufficient cause for condoning the delay in the institution of appeal by the appellant and thus condonation of delay is hereby rejected.

7.2 Since the appeal is being dismissed on account of being filed beyond the period prescribed under the Act, therefore, I am not expressing any opinion on merit of the case.

7.3 The appeal of the appellant is dismissed for statistical purpose.”

5. As the assessee did not receive any favour from the appeal filed before ld. NFAC/ CIT(A). The present appeal filed against the said order of the ld. NFAC before this tribunal on the grounds as reiterated in para 2 above. To support the grounds so raised the ld. AR appearing on behalf of the assessee has placed reliance on the written submission which is extracted herein below:-

“The assessee is an individual and derives income from salary. During the year under consideration, the assessee was employed with Transport Department, Government of Rajasthan and was employed with District Transport Officer, (Hq), Rajasthan, Jaipur. The assessee had no income other than salary, which was Rs. 413304/- for the year under consideration and small interest income of Rs. 2015/- from SB account. Since tax was deducted at source from salary and the assessee had no other income except meagre interest income of Rs. 2015/-, he did not file return of income. In the case of the assessee, proceedings u/s 147 were initiated by the ITO, Behror on the ground that the assessee had sold immovable property of Rs. 11,39,700/- during the F.Y. 2011-12 whereas no such immovable property was sold by the assessee. The assessee

never received any notice u/s 148, nor any subsequent notices stated to have been issued by the Learned Assessing Officer. The assessment was completed ex-parte u/s 144/147 of the I.T. Act on 02/12/2019, determining the total income at Rs. 15,53,000/- by making the following additions :-

- (iii) Addition of Rs. 11,39,700/- on account of alleged LTCG
- (ii) Addition of Rs. 414304/- as salary income.

No notices u/s 148 or 142(1) were ever served upon the assessee, nor the assessment order was served upon the assessee. The information regarding completion of assessment u/s 147/144 of the Act on 02/12/2019 came to the knowledge of the assessee only in the month of March, 2021, when the assessee visited his Tax Consultant, who opened the assessee's account in ITBA Portal. Thereupon, the assessee obtained the copy of assessment order, copy of reasons recorded for re-opening the case, demand notice etc. Thereafter, first appeal was filed before the Learned CIT(A) on 14/4/2021. The delay in filing of appeal before the Learned CIT(A) was attributable to non-service of notices as well as assessment order and also subsequent outbreak of Corona pandemic in the country from January, 2020. The Govt. of India as well as the Apex Court of the country extended the date of limitations under various Acts up to June, 2022. In the case of the assessee, the appeal was filed much earlier on 14/4/2021 despite Corona. Thus, the following dates need to be appreciated :-

1. Date of assessment : 02/12/2019
2. Date of knowing the completion
of assessment. : March. 2021
3. Date of filing the appeal : 14/04/2021

It is further submitted that the epidemic of Corona enslaved the entire world from January, 2020 to June, 2022. The various activities and limitation matters stood extended from March, 2021 to June, 2022. In the case of the assessee, in the normal course the appeal could have been filed earliest in January, 2020 when Corona started. It is the submission of the assessee that the Learned CIT(A), while dismissing the appeal of the assessee exclusively on the ground of late filing of appeal, did not take into consideration the spread of epidemic of Corona. Had he taken it into consideration, it would have been noticed by him that there was almost no delay in filing of the appeal. These facts need to be considered by the Hon'ble Tribunal and the appeal of the assessee is required to be considered on merits. The assessee is a very low level employee and cannot afford fees of the advocates time and again. Therefore, the assessee requests with folded hands that in his case, appeal may be finally decided at the level of the ITAT.

2. The next important feature of the case is that in this case, the Learned Assessing Officer acted beyond his jurisdiction. During the relevant period for A.Y. 2012-13, the assessee was

posted with the District Transport Officer (Hq), Jaipur and at the time of issuance of notice in March, 2019, the assessee was posted with Municipal Corporation, Jaipur. In this regard, the assessee is furnishing office orders dated 14/06/2018 and 04/04/2018 issued by the Municipal Corporation, Jaipur, which establish beyond doubt that during the relevant period, the assessee was working as Assistant Accounts Officer in the office of the Commissioner, Municipal Corporation, Jaipur. Copy of the said orders are available on Paper Book Page No.1-2. In view of these facts, the assessee was neither posted nor resided in the jurisdiction of the ITO, Behror, who had issued the notice u/s 148 on 18/03/2019. In the relevant period, the assessee was posted in the office of the Municipal Commissioner, Jaipur and resided at Jaipur at the following address as given in the notice u/s 148 itself :

Shri Prakash Sharma

205, Balaji Tower, 7, Mahal Yojna

Jagatpura, Jaipur-302017

The assessee submits that he has been a State Govt. employee and was never posted out of Jaipur. During the period relevant to A.Y. 2012-13 as well as during the period when notice u/s 148 was issued on 18/03/2019, the assessee was residing in Jaipur as well as was serving in State Govt. Department in Jaipur. In these circumstances, his jurisdiction always vested with the Income Tax Authorities at Jaipur and not with Commissioner of Income Tax, Alwar or ITO, Behror. Therefore, the assessment proceedings so initiated by ITO, Behror by issuance of notice u/s 148 on 18/03/2019 and completion of assessment proceedings by passing assessment order u/s 144 on 2/12/2019 by the ITO, Ward 1(2), Alwar are acts beyond jurisdiction by both the authorities, i.e. ITO Behror as well as ITO, Alwar. In these circumstances, the assessment proceedings are ab initio void and deserve to be quashed. It is submitted that the issue of jurisdiction can be taken up by the assessee at any stage of appeal.

3. Being aggrieved with the order of the Learned CIT(A), the assessee is in appeal before the Hon'ble ITAT and the individual grounds of appeal are discussed hereunder :-

GROUND No.1

In the facts and circumstances of the case and in law, learned CIT(A) has erred in not allowing condonation of delay in the light of Supreme Court judgment in *Suo Motu Writ Petition (Civil) No(s) 3/2020* had extended period of limitation on 23/03/2020.

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GROUND No.2

In the facts and circumstances of the case and in law, learned CIT(A) has erred in dismissing the appeal by confirming the action of the Learned Assessing Officer in completing the assessment u/s 144/147 of the Income Tax Act, 1961 without serving any notice on the assessee.

4. It is submitted that in this case, the following dates are important :-

- | | | |
|--|---|-------------|
| 1. Date of assessment | : | 02/12/2019 |
| 2. Date of knowing the completion of assessment. | : | March. 2021 |
| 3. Date of filing the appeal | : | 14/04/2021 |

It is further submitted that the epidemic of Corona enslaved the entire world from January, 2020 to June, 2022. The various activities and limitation matters stood extended from March, 2021 to June, 2022. In the case of the assessee, in the normal course the appeal could have been filed earliest in January, 2020 when Corona started. It is the submission of the assessee that the Learned CIT(A), while dismissing the appeal of the assessee exclusively on the ground of late filing of appeal, did not take into consideration the spread of epidemic of Corona. Had he taken it into consideration, it would have been noticed by him that there was almost no delay in filing of the appeal. These facts need to be considered by the Hon'ble Tribunal and the appeal of the assessee is required to be considered on merits. It is submitted that the Learned CIT(A) was not justified in dismissing the appeal of the assessee on the grounds of delay. The delay in filing the appeal is well explained. The order of the Learned Assessing Officer was passed on 02/12/2019. The assessee was legally having time to file appeal in January, 2020, which was the start period of Corona. The Apex Court of the country, vide following orders extended the limitation period under various Acts upto 02/10/2021 whereas the assessee filed his appeal on 14/04/2021. Therefore, the appeal of the assessee deserved to be considered as having been filed in time.

1. Decision of the Hon'ble Supreme Court in Suo Motu Writ Petition (Civil) No. 3 of 2020 dated 08/03/2021, extended time of limitation up to 14/3/2021.
2. Misc. Application No. 665 of 2021 in SMW(C) No. 3 of 2020 dated 23/09/2021 , extended the limitation period up to 02/10/2021.

Copies of the aforesaid orders of the Hon'ble Supreme Court are available on Paper Book Page No.3-11.

4.1 It is further submitted that at the maximum there is delay in filing of appeal from 03rd of January from 15th of March, 2020. The same is only of 71 days. It is submitted that the assessee is not customized with e-mail on which the orders were received. He hardly looks into the e mails as he is not conversant with electronic media. He came to know about the assessment order through his Advocate only in the month of March, 2021 and soon thereafter, the appeal

was submitted. The bonafides of the assessee are not questionable as he is a government servant and the stakes in the case are not very high. The assessee also quotes the following decisions for condonation of delay and in deciding the appeal of the assessee on merits by the Hon'ble ITAT.

(1) *Improvement Trust vs. Ujagar Singh (Supreme Court) CIVIL APPEAL NOS. 2395 of 2008 dated 26.06.2010*

Unless mala fides are writ large, delay should be condoned. Matters should be disposed of on merits and not technicalities. The Appellant, a local authority, acquired land belonging to one of the Respondents for a development scheme in 1988. As the Appellant did not pay the compensation amount despite notice, the property was auctioned and sale confirmed in favour of the highest bidder in 1992.

The bidder deposited the sale proceeds. The Appellant then "woke up from its slumber" and filed objections before the Single Judge for setting aside the auction sale. Even in these proceedings, the Appellant did not appear and the same were dismissed for nonappearance. The sale deed was executed in favour of the highest bidder. The Appellant then filed an appeal before the District Judge which was barred by limitation by a couple of months. This appeal was dismissed on the ground that there was not sufficient ground for condonation of delay. On mistaken advice, the Appellant filed a second appeal to the High Court which was thereafter treated by the Court as a revision application. This was also dismissed. The Appellant then filed a review petition which was also dismissed. Against that the Appellant filed a SLP which was also delayed. The delay in filing the SLP was condoned and the question before the Supreme Court was whether the District Judge was justified in dismissing the first appeal on the ground of delay. HELD allowing the appeal:

(a) While considering an application for condonation of delay no strait-jacket formula is prescribed to come to the conclusion if sufficient and good grounds have been made out or not. Each case has to be weighed from its facts and the circumstances in which the party acts and behaves. From the conduct, behaviour and attitude of the appellant it cannot be said that it had been absolutely callous and negligent in prosecuting the matter;

(b) Justice can be done only when the matter is fought on merits and in accordance with law rather than to dispose it of on such technicalities and that too at the threshold;

(c) Unless malafides are writ large on the conduct of the party, generally as a normal rule, delay should be condoned. In the legal arena, an attempt should

always be made to allow the matter to be contested on merits rather than to throw it on such technicalities. Apart from the above, the appellant would not have gained in any manner whatsoever, by not filing the appeal within the period of limitation. It is also worth noticing that delay was also not that huge, which could not have been condoned, without putting the respondents to harm or prejudice. It is the duty of the Court to see to it that justice should be done between the parties;

(II) Hon'ble Apex Court in Collector, Land Acquisition vs. Mst. Katji & Ors 1987 AIR 1353, 1987 SCR(2) 387

The Hon'ble Court held that when substantial justice and technical consideration are pitted against each other, the cause of substantial justice deserves to be preferred, the other side cannot claim to have vested right in injustice being done because non-deliberate delay. There is no presumption that delay is occasioned deliberately or on account of culpable negligence or on a malafide.

(III) The Hon'ble Supreme Court in B. Madhuri Goud v. B. Damodar Reddy (2012) 12 SCC 693.

By referring various to earlier decisions of Superior Courts and held that the following principal must be kept in mind while considering the application for condonation of delay;

(i) There should be a liberal, pragmatic, justice oriented, non-pedantic approach while dealing with an application for condonation of delay, for the courts are not supposed to legalise injustice but are obliged to remove injustice.

(ii) The terms "sufficient cause" should be understood in their proper spirit, philosophy and purpose regard being had to the fact that these terms are basically elastic and are to be applied in proper perspective to the obtaining fact-situation.

(iii) Substantial justice being paramount and pivotal the technical considerations should not be given undue and uncalled for emphasis.

(iv) No presumption can be attached to deliberate cause of delay but, gross negligence on the part of the counsel or litigant is to be taken note of.

(v) Lack of bona fides imputable to a party seeking condonation of delay is a significant and relevant fact

(vi) It is to be kept in mind that adherence to strict proof should not affect public justice and cause public mischief because the courts are required to be vigilant so that in the ultimate eventuate there is no real failure of justice.

(vii) The concept of liberal approach has to encapsulate the conception of reasonableness and it cannot be allowed a totally unfettered free play.

(viii) There is a distinction between inordinate delay and a delay of short duration or few days, for to the former doctrine of prejudice is attracted whereas to the latter it may not be attracted. That apart, the first one warrants strict approach whereas the second calls for a liberal delineation.

(ix) The conduct, behaviour and attitude of a party relating to its inaction or negligence are relevant factors to be taken into consideration. It is so as the fundamental principle is that the courts are required to weigh the scale of balance of justice in respect of both parties and the said principle cannot be given a total go by in the name of liberal approach.

(x) If the explanation offered is concocted or the grounds urged in the application are fanciful, the courts should be vigilant not to expose the other side unnecessarily to face such litigation.

(xi) It is to be borne in mind that no one gets away with fraud, is representation or interpolation by taking recourse to the technicalities of law of limitation.

(xii) The entire gamut of facts are to be carefully scrutinized and the approach should be based on the paradigm of judicial discretion which is founded on objective reasoning and not on individual perception.

(xiii) The State or a public body or an entity representing a collective cause should be given some acceptable latitude."

In view of the aforesaid decisions, the Hon'ble ITAT is humbly requested to decide the appeal of the assessee on merits. The Learned CIT(A) has erred in dismissing the appeal of the assessee unlawfully and illegally.

GROUND No.3

In the facts and circumstances of the case and in law, learned CIT(A) has erred in dismissing the appeal by confirming the addition of Rs. 11,39,700/- on account of long term capital gain without considering the actual transaction.

5. It is submitted that the Learned Assessing Officer has passed the assessment order, assessing capital gains of Rs. 11,39,700/- on the ground that the assessee has sold a property of the same amount. It is submitted that the addition has been made by the Learned Assessing Officer without providing the particulars of the property, name of the purchaser and date of the transaction. The assessee had submitted an affidavit dated 05/08/2021 before the Learned CIT(A) deposing that no property was sold by him. In view of this, the Learned Assessing Officer has erred in making the addition of Long Term Capital Gain of Rs.11,39,700/-. The Learned Assessing Officer has not mentioned any fact regarding the property and on what ground the entire sale proceeds have been considered as Long Term Capital Gain. Although the assessment order has been passed ex-parte, even then the Learned Assessing Officer was not supposed to act arbitrarily. The facts in his possession regarding the sale of immovable property

should have been disclosed to the assessee, which was not done. The assessee humbly reiterates that no immovable property was sold by him during the relevant period and as such, no capital gains are assessable in his hands. Copy of affidavit as filed before the Learned CIT(A) is available on Paper Book Page No.12.

GROUND No.4

In the facts and circumstances of the case and in law, learned CIT(A) has erred in dismissing the appeal by confirming the addition of Rs. 4,14,304/- as salary income without obtaining any information from the employer of the assessee.

6. The Learned Assessing Officer has also erred in assessing the gross salary of Rs.414304/- as his income. Before the Learned CIT(A), the assessee had given a working of the taxable salary income, vide written submission dated 30/07/2021, copy of which is available on Paper Book Page No.13-14. The working of taxable salary income is as under :-

Gross salary as per certificate	Rs.503755/-
Less :	
Deduction for interest payment on	
Housing loan	Rs. 110000
Deduction u/s 80-C	
GPF	Rs.20400
S.I.	Rs 10800
RPFM	Rs. 3900
LIC	Rs.5784
Repayment of	
Housing loan	<u>Rs.10000</u>
	<u>Rs. 96935</u>
Net Income	Rs. 196820

Tax payable	Rs 1732
TDS	<u>Rs.1745</u>
<u>Refundable</u>	Rs 13

In support of the above salary income, the assessee is furnishing salary certificate from District Transport Officer, Jaipur, bank statement, form No.16 and loan certificate from LIC Housing Finance, these are available on Paper Book Page No.15-21.

In view of the aforesaid facts, the Learned Assessing Officer erred in assessing the salary income at Rs. 413304/-. The same requires to be replaced by Rs. 196820/-.

CONCLUSION

In view of the aforesaid facts, the assessee humbly submits as under :-

- (I) The Learned CIT(A) was not justified in dismissing the appeal of the assessee on grounds of delay in filing the appeal without taking into consideration the spread of Corona epidemic.
- (II) The Learned Assessing Officer (ITO, Ward 1(2), Alwar was not competent for passing assessment order on 02.12.2019 u/s 144/147 in the absence of jurisdiction with him.
- (III) The Learned Assessing Officer (ITO, Behror) was also not competent to issue notice u/s 148 on 18/3/2019 in the absence of jurisdiction with him.
- (IV) The Learned Assessing Officer has erred in assessing Long Term Capital Gains of Rs. 11,39,700/- despite there being no sale transaction by the assessee.
- (V) The Learned Assessing Officer erred in assessing the salary income at gross amount of Rs. 4,13,304/- whereas the assessable salary works out to Rs. 196820/- only.

These facts need to be considered by the Hon'ble Tribunal and the appeal of the assessee is required to be considered on merits. The assessee is a very low level employee and cannot afford fees of the advocates time and again. Therefore, the assessee requests with folded hands that in his case, appeal may be finally decided at the level of the ITAT.”

6. To support the various grounds so raised by the ld. AR of the assessee and has relied upon the following evidences in support of the contentions so raised:-

S. No.	Particular	Page No.
1.	Copy of orders dated 14.06.2018 & 04.04.2018 issued by Municipal Corporation, Jaipur as per which the assessee was posted at Jaipur during the relevant.	1-2
2.	Copy of judgment of the Hon'ble Supreme Court in suomotu WP© No. 3/2020 dated 8/3/2021 extending the time limits under various acts due to Corona pandemic.	3-5
3.	Copy of affidavit filed before the CIT(A)	12
4.	Copy of reply dated 03.07.2021 filed before the learned CIT(A), wherein computation of income has been given.	13-14
5.	Copy of salary certificate from District Transport Officer (Hq), Jaipur, bank statement, certificate regarding loan from LIC Housing Finance.	15-21

7. Per contra, the ld. DR supported the orders of the ld. CIT(A).

8. We have heard both the parties and perused the materials available on record. ld. AR for the assessee submitted an affidavit before the Ld CIT(A) stating the reasons for ex-parte order before the Ld AO and but the ld. CIT(A) did not consider and passed the order in not condoning the delay of filing the caseas there is no sufficient cause for delay in filing the appeal. Before us, the ld. AR for the assessee has prayed for set aside/ remand back to the ld.AO. Therefore, we are of the considered opinion that issue needs to go back to the file of the ld AO to give one more opportunity to the assessee to file necessary evidence in support of his case. Hence, we set aside impugned order and remit the matter back to file of the AO, condoning the delay before the Ld CIT (A) and direct AO to reconsider the issues after providing adequate opportunity of hearing to the assessee. Needless

to say the assessee shall go before the ld. AO without seeking any adjournment unless or otherwise warrants under extreme circumstances. We restore the issue to the file of the ld. AO for afresh decision. Thus the appeal of the assessee is allowed for statistical purposes.

In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced under Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 by placing the details on the notice board.

Sd/-
(मनीष बोराड)
(Manish Borad)
लेखा सदस्य / Accountant Member

Sd/-
(डॉ.एस.सीतालक्ष्मी)
(Dr. S. Seethalakshmi)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 06/06/2024

*Santosh

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

1. The Appellant- Prakash Sharma, Jaipur.
2. प्रत्यर्थी / The Respondent- ITO, Alwar.
3. आयकर आयुक्त / The ld CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File ITA No. 184/JPR/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar