

8. For statistical purposes, the appeal is partly allowed.

Order pronounced in the open Court on 30/07/2024.

Sd/-
[SUBHASH MALGURIA]
JUDICIAL MEMBER

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

DATED:30/07/2024

JJ:

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order

Assistant Registrar