

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

श्री संदीप गोसाई, न्यायिक सदस्य के समक्ष
BEFORE: Hon'ble SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 603/JP/2024
निर्धारण वर्ष / Assessment Year : 2017-18

M/s. Goldendunes Home LLP Plot No. 58, Cosmo Colony, Vaishali Nagar, Jaipur	बनाम Vs.	The ACIT Central Circle-2 Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAMFG 4310M		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Rohan Sogani, CA
राजस्व की ओर से / Revenue by: Mrs. Monisha Choudhary, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 11/07/2024
उदघोषणा की तारीख / Date of Pronouncement: 20 /08/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

This appeal filed by the assessee is directed against order of the CIT(A)-4, Jaipur dated 04-03-2024 for the assessment year 2017-18 raising following grounds of appeal.

"1. In the facts and circumstances of the case and in law, Id. CIT(A) has erred in confirming the action of Id. AO, in making addition of Rs. 16,50,000 to the income of the assessee firm, under Section 68, of the Income Tax Act. 1961. The action of the Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may be please be granted by deleting the entire addition made by Id. AO and confirmed by Id. CIT(A).

2. In the facts and circumstances of the case and in law, Id. CIT(A) has erred in confirming the action of Id. AO, in making addition of Rs. 4, 125 to the income of the assessee firm, under Section 69C, of the Income Tax Act, 1961. The action of the Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may be please be granted by deleting the entire addition made by Id. AO and confirmed by Id. CIT(A).

3. In the facts and circumstances of the case and in law, Id CIT(A) has erred in confirming the action of Id. AO in invoking the provision of Section 115BBE, of the Income Tax Act, 1961. The action of the Id. CIT(A) is illegal. unjustified, arbitrary and against the facts of the case Relief may be please be granted by deleting the invocation of Section 115BBE made by Id. AO and confirmed by Id CIT(A).

2.1 Brief facts of the case of the assessee are that the assessment was completed u/s 143(3) of the Act wherein addition of Rs.16.50 lacs was made to the income of the assessee company on the ground that the assessee company had obtained loan from a shell company.

2.2 Aggrieved by the assessment order, the assessee preferred an appeal before the Id CIT(A) who dismissed the appeal of the assessee and against which the assessee has preferred an appeal before this bench on the grounds mentioned hereinabove.

2.3 The Bench noted that all the grounds No. 1 to 3 are interrelated and interconnected and relates to challenging the addition of Rs.16.50 lacs u/s 68 of the Act. In this regard, the Id. AR of the assessee apart from reiterating the arguments

which he raised before the ld.CIT(A) has also filed the written submission. It was submitted that the assessee had obtained loan from a body corporate named M/s. Gemini Commerce Private Ltd. (“GCPL”). The said loan was taken through banking channel and was repaid subsequently through banking channel. It was submitted that the assessee company had already discharged its onus by placing on record of necessary documents and information but even then on the basis of surmises the additions have been made

2.4 On the contrary the ld. DR relied upon the orders passed by the Revenue Authorities.

2.5 I have heard the counsel for both the parties and perused the materials available on record including the case laws cited by the respective parties. From the records, I noticed that the addition of Rs.16.50 lacs were made to the income of the assessee company on the ground that during the year under consideration the assessee company had obtained loan of the said amount from M/s. GCPL and M/s. GCPL was found to be a shell company as declared by Serious Fraud Investigation Office (“SFIO”) and on the basis of this findings the AO made addition u/s 68 of the Act. At the very outset, the ld. AR of the assessee placed on record judgement / order of the Coordinate Benches of ITAT wherein similar additions as made in the instant case, were made and in those cases respective parties had obtained loan

from the same company i.e. M/s. GCPL and the additions in those cases were deleted by the Revenue Authorities itself and thus according to the Id AR of the assessee, the present case is covered as the decision of the Coordinate Bench has been placed on record wherein detailed and depth findings have been recorded. I have perused the decision in the case of M/s. Macro Township Private Ltd. (“MTPL”) wherein as per the facts of the said case, M/s. MTPL had also taken loan from M/s. GCPL and the said loan was also held to be non-genuine by the AO and thus he made addition u/s 68 of the Act. However, subsequently the Id CIT(A) after appreciating the background of M/s. GCPL deleted the addition made by the AO. Thereafter, the Department preferred an appeal before the Coordinate Bench of ITAT, Jaipur who dismissed the appeal of the Department in ITA No. 1057/JP/2016 vide order dated 27-09-2017. The relevant para of ITAT order is reproduced as under:-

“....As regards the issue of deletion of addition of Rs. 4,24,29,000/- u/s. 68 of the Act by the AO, it is noted that the burden is upon the assessee to prove the identity of the creditors, their creditworthiness and genuineness of the transactions. In this case, the assessee had filed the documentary evidences before the Ld. CIT(A) to support the genuineness of the credits. It is also noted from the assessment order as well as from remand report that that the AO could not controvert the fact that the assessee had not made efforts to produce relevant details of loan creditors. **It is also noted that the transactions were through cheques which is verifiable from the bank statements produced in remand proceedings. Once the assessee has been able to prove the creditworthiness of the creditors who were having sufficient source to advance money in form of loan to the assessee then the AO**

cannot make any addition u/s. 68 of the Act. It is noted that the Ld. CIT(A) has explicitly dealt with the issue in question and decided it taking into consideration all the relevant facts and circumstances of the case and also the judicial pronouncement as mentioned in his order. In this view of the matter, we find no reason to interfere with the order of the Ld. CIT(A) on the issue of deleting the addition of Rs. 4,24,29,000/- made by the AO. Thus Ground No. 2 of the Revenue is dismissed....” **[Emphasis Supplied]”**

2.6 Apart from this, I also noticed that similar addition u/s 68 of the Act was made in the case of M/s. Harsh Macro Buildhome Pvt. Ltd. wherein the said company i.e. M/s. Harsh Macro Buildhome Pvt. Ltd. had also taken loan from the same company M/s. GCPL and Coordinate Bench of ITAT after appreciating the entire facts deleted the addition made u/s 68 of the Act in the case of M/s. Harsh Macro Buildhome Pvt. Ltd. in ITA No. 1056/JP/2016 and Mahendra Singh Ranawat and Ors. in ITA No.30 & 31/JP/2022 and ITA No. 322 and 232/JP/2021. In this way, and in my view the present case of the assessee is covered by the order of the Coordinate Bench of ITAT who had dealt with the case in detail regarding the credibility and veracity of M/s. GCPL and deleted the similar type of additions. I have reached to the conclusion that the decision of the Coordinate Bench is binding in the present facts of the case while adhering to the principles of judicial consistency and judicial discipline. However, the facts of the present have been considered minutely and after scrutinizing the documentary evidences, I also reached to the conclusion that provisions of Section 68 of the Income Tax can be

invoked only if the onus as required therein is not discharged by the assessee company. In the present case, the lower authorities had all the details/documents pertaining to said company M/s. GCPL which inter alia included its ITR, Audited Financial Statements. Thus, in this way, the onus as casted on the assessee company in terms of Section 68 also stood fully discharged. It is a settled legal proposition that once the onus of the assessee company u/s 68 of the Act gets discharged when the details like Name, Postal Address, PAN, Confirmation, ITRs etc. are submitted then burden shifts upon the Revenue to prove the fault upon the assessee. The Bench rely upon the following case laws of Hon'ble Jurisdictional High Court as under:-

1. CIT V. ARL Infratech Ltd. [2017] 394 ITR 383 (Rajasthan)
“..It had been found by the tribunal that the assessee had provided the permanent account numbers of the share applicants. The mode of payment had also been explained. There was no direct or indirect relationship between the assessee company and share applicants. The statements recorded during the survey had no evidentiary value without any supporting documents or evidence. The tribunal was justified in deleting the addition under section 68...”

2. Barkha Synthetics Ltd. vs. ACIT [2006] 283 ITR 377 (Rajasthan)

"The principle relating to burden of proof concerning the assessee is that where the matter concerns the money receipts by way of share application from investors through banking channel, the assessee has to prove existence of person in whose name share application is received. Once the existence of shareholder is proved, it is no further

burden of assessee to prove whether that person itself has invested said money or some other person had made investment in the name of that person. The burden shifts on revenue to establish that such investment has come from assessee company itself."

3. The Hon'ble Rajasthan High Court consistently followed the ratio laid down in Shree Barkha Synthetics Ltd.(*supra*) in the undernoted subsequent orders:

CIT v. Bhaval Synthetics [2013] 217 Taxman 23 (Rajasthan)

CIT vs. Morani Automotives (P.) Ltd. [2014] 264 CTR 86 (Rajasthan)

CIT vs. Supertech Diamond Tools (P.) Ltd. [2014] 44 taxmann.com 460 (Rajasthan)''

2.7 Apart from this, the decisions of Hon'ble High Court of other States are relied upon who upheld the said proposition and some of the extracts of the cases are detailed as under:-

1. CIT vs. Vacmet Packaging (India) (P.) Ltd.[2014] 367 ITR 217 (Allahabad)

"...The Tribunal, while sustaining the view of the CIT(A), has observed that the assessee had filed documentary evidence in order to prove the genuineness of the share application money consisting of ; (i) share application forms; (ii) copies of bank accounts of the share applicants; (iii) copies of the income tax returns of the share allottees; (iv) balance sheets; and (v) copies of share allotment certificates and of the Board's resolution of the share applicants. The identity of the applicants was held to be established by the production of copies of the PAN cards and registration certificate with the Registrar of Companies. The financial capacity was held to be proved by the filing of copies of the bank accounts from where the share application money was transferred through banking channels to the assessee. Finally, it was held that the genuineness of the transaction had been

established by filing of the documents and in view of the confirmation by both the companies of the respective transactions....”

“...In the present case the assessee had discharged the onus of establishing the identity, credit worthiness and genuineness of the transactions which had formed the basis of the addition that was made under Section 68....”

2. Peoples General Hospital Ltd. [2013] 356 ITR 65 (Madhya Pradesh)

“..Heads Notes - Section 68 of the Income-tax Act, 1961 - Cash credit [Share application money] - Whether, where assessee had established identity of person providing share application money, burden of proving creditworthiness of said person was not on assessee, and, therefore, addition could not be made as cash credit under section 68 - Held, yes...”

3. Arunananda Textiles P. Ltd. [2011] 333 ITR 116 (Karnataka)

“...It is not for the assessee to place material before the Assessing Officer in regard to the creditworthiness of the shareholders. If the assessee has given the addresses of the shareholders and their identity is not in dispute, whether they were capable of investing, the Assessing Officer shall investigate. It is not for the assessee to establish but it is for the Department to enquire with the investors about their capacity to invest the amount in the shares....”

4. Som Tobacco India Ltd. [2014] 42 taxmann.com 310 (Allahabad)

“...7. In the present case also, we find that the names, addresses and PAN numbers of the deposits were provided to the AO, which were sufficient to disclose the identity of the persons. The AO did not question their identity and did not summon them.

8. The Supreme Court has in *Lovely Exports (P.) Ltd.* (supra) clarified that in such a case the department is free to proceed to reopen the individual assessment of the depositors but it cannot be regarded as undisclosed income of assessee-company....”

5. CIT v. Divine Leasing & Finance Ltd. [2008] 299 ITR 268 (Delhi)

“...23. The ITAT has dismissed the revenue appeal and thus there are concurrent findings pertaining to the factual matrix. The following paragraph from the impugned decision adequately encapsulates the necessary details:

"Thus, the question is whether in the present case, the Assessing Officer had material to conclude that the share applicants in questions did not exist. It is seen that the assessee-company has furnished the necessary details such as PAN No./Income-tax Ward No./ration card of the share applicants and some of them are assessed to tax. The share application money has been received through banking channel. In some case, the confirmations/affidavits of share applicants containing the above detail were also filed. It is seen that the Assessing Officer did not carry out any inquiry into the income-tax record of the persons who have given the PAN No./Ward No. in order to ascertain the non-existence of the share applicants in question. The Assessing Officer has neither controverted nor disapproved the material filed by the assessee. In the case of CIT v. Makhani & Tyagi (P.) Ltd. [2004] 267 ITR 433 1 (Delhi), the jurisdictional High Court has held that when the documentary evidence was placed on record to prove the identity of all the shareholders including their PAN/GIR numbers and filing of other documentary evidence in the form of ration card etc. which had neither been controverted nor disapproved by the Assessing Officer, no interference was called for. The Tribunal was justified in deleting the addition. The Assessing Officer proceeded to make the impugned addition on the ground that in some case some summons issued were returned unserved and in some case summons though served but there was no compliance. In this connection, it may be mentioned that in the case of CIT v. Orissa Corpn. (P.) Ltd. [1986] 159 ITR 78 2 (SC) the Hon'ble Court has held that when the assessee borrows the loan and if an assessee gives names and addresses of the creditors, who are assessed to tax and full particulars is furnished then the assessee has discharged the duty. If the revenue merely issues summons under section 131 and does not pursue the matter further, the assessee does not become responsible

for the same even if the creditors do not appear. Addition cannot be made under section 68...”

6. CIT v. Orchid Industries (P.) Ltd. [2017] 397 ITR 136 (Bombay)

“...Cash credit (Share application money) - Where assessee had produced on record documents to establish genuineness of party such as PAN of all creditors along with confirmation, their bank statements showing payment of share application money, only because those persons had not appeared before Assessing Officer would not negate case of assessee so as to invoke section 68...”

2.8 I have also gone through and considered the decisions of Coordinate Bench of Jurisdictional ITAT wherein identical legal proposition has been appreciated and some of them are enumerated hereinbelow.

1. Hon’ble ITAT Jaipur Bench, Jaipur in the case of M/s. Bells Paper Board (P) Ltd ITA No. 575/JP/2011 and M/s. Misty Meadows (P) Ltd. ITA No. 422/JP/2012 has also followed the ratio laid down by the Hon’ble Rajasthan High Court in the case of Shree Barkha Synthetics Ltd.(*supra*).
2. In the case of **Jadau Jewellers & Manufacturers Pvt. Ltd. in ITA No. 686/JP/2014**, the assessee had produced before the AO copy of share application, confirmation of the cash creditors, copy of PAN, copy of Board resolution, copy of Director’s report, Auditor’s Report, copy of Balance Sheet, copy of P&L account, copy of bank account, to prove the identity, genuineness and creditworthiness of the shareholders. However, the ld AO made additions on the basis of investigation conducted by the ITO, Investigation Wing, Kolkata. **Hon’ble ITAT, deleted the entire additions on merits vide its order dated 14.12.2015.**

3. Hon'ble ITAT Jaipur Bench, Jaipur In the case of Bharti Syntex Ltd. V. DCIT [2011] 137 TTJ 82 (Jaipur) held as under:

“[Headnote: Section 68 of the Income-tax Act, 1961 - Cash credit - Assessment years 2005-06 to 2007- 08 - Assessee having filed necessary details like certificate of incorporation of investor companies, their PANs, their balance sheets and also share certificates issued in order to prove that actual share money had been received and shares had been allotted to respective parties, addition made under section 68 in respect of said share money in assessee's hands was not justified...

... 21.1 We are of the view that presumption may be so strong but it cannot partake the character of evidence. The AO and learned CIT(A) have presumed that the share application money received by assessee company is nothing but his own black money routed through share application money. As stated above, neither there was any evidence that assessee has received its own money in cash after reducing the commission amount deducted by the parties concerned. In our considered view the Department should have taken action against those parties who have issued cheques to the assessee company for allotting shares as the source of fund was required to be examined in their hands...”

2.9 Now I proceed further to discuss the factual position which led to the formation of belief for making addition. In this regard, after appreciating the documents, I noticed that the AO had solely relied upon the statement of one Shri Arpit Khandelwal, Director of GCPL, taken u/s 132 of the Act during the course of search made on him and thus in this way based on such statement the AO formed belief that M/s. GCPL was engaged in providing accommodation entries and accordingly the transactions entered by the assessee firm with M/s. GCPL was

held to be bogus whereas the AO neither himself examined Shri Arpit Khandelwal nor did provide any opportunity to cross examine the assessee company. It is a settled proposition that if the AO made the statement of Shri Arpit Khandelwal as the sole basis for taking any action against the assessee company then in that eventuality the AO was duty bound to first examine thoroughly Shri Arpit Khandelwal himself so as to ascertain whether the transactions entered by M/s. GCPL with the assessee firm were genuine or not and thereafter the AO was required to provide adequate opportunity to the assessee firm to cross examine Shri Arpit Khandelwal so as to establish the transactions to be bogus. However, unfortunately none of such steps were taken by the AO and additions were made based on conjectures and surmises. It is also astonishing to note that request of cross examination of Shri Arpit Khandelwal was denied by the AO. In this regard, I noticed that for denying opportunity to cross examine, the AO although relied upon certain judicial precedence at page 9 to 12 of his order but the facts of those case were altogether different from the facts of the present case as the entire basis of additions in the present case is the statement of Shri Arpit Khandelwal. Therefore, in these circumstances, the said statement should not have been relied upon in the absence of following due procedure of law. Even before proceeding further, I also noticed that the AO relied upon the report of One Inspector who

according to the AO was deputed to verify the business activity of M/s. GCPL but during the course of assessment proceedings no such report of the Inspector was ever confronted to the assessee firm and in case the AO was relying upon the report of the Inspector then in that eventuality and keeping in view the principles of natural justice and fair play, the AO was bound to provide copy of the report of the Inspector to the assessee and was also required to provide opportunity to cross examine the Inspector, because the transaction in question was entered by the assessee firm much before when the Inspector was deputed by the AO to ascertain the business activity of M/s. GCPL. As per the AO, the said M/s. GCPL has not responded to the notice u/s 133(6) of the Act. Thus in the absence of no response by M/s. GCPL, the addition cannot be automatically made in the hands of the assessee firm more particularly when no negative affirmation in this regard has been recorded by the AO in his order. The Another facts which also goes to the root of the case that the loan taken by the assessee admittedly has been repaid back within a short duration. Therefore, in my view when once the loan stands repaid then in that eventuality no addition u/s 68 can be made and in this regard I place reliance in the case of DCIT vs Rohini Builders (2002) 256 ITR 360 (Guj. High Court) wherein it is held as under:-

"The genuineness of the transaction is proved by the fact that the payment to the assessee as well as repayment of the loan by the assessee to the depositors is made by account payee cheques and the interest is also paid by the assessee to the creditors by account payee cheques."

*The above judgment has been followed in a recent judgment of Hon'ble ITAT Ahmedabad in the case of **RAS Concepts Pvt. Ltd. vs. Income Tax Officer [2022] 95 ITR 46 (Ahmedabad)**, in which was held as under: -*

"9.4 In view of the above, we are of the opinion that, though the transactions of the loan received by the assessee are not free from any doubt but in either of the case, once repayment of the loan has been established based on the documentary evidence, the credit entries cannot be looked into in isolation after ignoring the debit entries. Thus in view of the above and after considering the facts in totality, we are not inclined to uphold the finding of the learned Commissioner of Income-tax (Appeals). Accordingly, we set aside the finding of the learned Commissioner of Income-tax (Appeals) and direct the Assessing Officer to delete the addition made by him. Hence the ground of appeal of the assessee is allowed.

In the result, the appeal of the assessee is allowed. Order pronounced in the court on February 7, 2022 at Ahmedabad."

Since in this case, the AO had relied upon the statement of Shri Arpit Khandelwal but the said statement was taken as not incriminating in the decision by the Coordinate Bench of ITAT in the case of ACIT vs Mahendra Singh Ratnawat and Ors (ITA No. 30, 31/JP/2022, 322 and 323/JP/2021 dated 18-10-2022) wherein the operative portion of ITAT is reproduced hereunder:-

"(iv) The present appeal concerns AY 2015-16. On the date of the search, the said assessment already stood completed u/s. 143(3) of the Act, as discussed supra and the additions made by the AO u/s. 143(3) r.w.s. 153A on account of loan obtained from M/s. Gemini Commerce Pvt. Ltd. is without any reference to

the seized material. Since no proceedings under the Income Tax Act were pending for AY 2015-16 as on the date of search, and accordingly scope of examination of issues in the assessment u/s. 153A was required to be restricted to the incriminating material, if any, found as a result of search. It is observed that the addition is neither based on any single loose paper found/seized as also admitted by the AO in her remand report nor on any statement recorded during the course of search conducted in the case of the appellant which can be considered as incriminating as is evident from the order of the AO. Further the reference made by the AO to the statement of Shri Arpit Khandelwal cannot be considered as incriminating in view of the fact that Shri Arpit Khandelwal has never stated that M/s. Gemini Commerce Pvt. Ltd. is a shell company and providing only accommodation entries. In fact no such question was ever put to him. On the contrary the fact being that the appellant has filed all documentary evidences with reference to the loan advanced by the company to the appellant and also the fact being that the genuineness of the company M/s. Gemini Commerce Pvt. Ltd. has also been accepted in the past by the A.O. and also by the Hon'ble ITAT Jaipur in other cases. Therefore in view of the aforesaid discussion and respectfully following the binding decision of the Hon'ble Jurisdictional High Court, decision of various other High Courts and the decision of Hon'ble Supreme Court as discussed supra, it is observed that the aforesaid addition made by the AO u/s. 143(3) r.w.s. 153A for the year under consideration is legally not tenable, not being based on any incriminating document/evidence found in the course of the search and hence is not liable to be sustained. Accordingly, the Ground of Appeal No. 1 is treated as allowed.”

2.10 Now coming back to the legal proposition that since in the present case the assessee has neither been provided the copy of statement nor opportunity of cross examination, therefore, no addition can be made on the basis of such solitary statement as has already been made in the following cases.

1. Sunita Dhadha, order dated 28.03.2018,
SPECIAL LEAVE PETITION (403 ITR 183)

The ratio laid down by Hon'ble Rajasthan High Court and also Hon'ble ITAT, Jaipur Bench as below was upheld:

“Their Lordships ADARSH KUMAR GOEL and ROHINTON FALL NARIMAN Ji.- dismissed the Department's special leave petition against judgment dated July 31, 2017, of the Jaipur Bench of the Rajasthan High Court in

D.-B,L TA. No. 197 of 2012 whereby the High Court held that the Tribunal was justified in deleting the addition of Rs. 4,07,00,000 of "on money" said to have been received with respect to subject land of the assessee holding that the question what was the price of the land at the relevant time, was a pure question of fact and that unless it was established on record by the Department, that as a matter of fact, the consideration did pass to the seller from the purchaser, **the Department had no right to make any additions, especially since none of the witnesses were examined before the Assessing Officer, and the assessee did not have any opportunity to cross-examine them**" [Emphasis Supplied]

2.Andaman Timber Industries (CIVIL APPEAL NO. 4228 OF 2006)

"...not allowing the assessee to cross-examine the witnesses by the Adjudicating Authority though the statements of those witnesses were made the basis of the impugned order is a serious flaw which makes the order nullity inasmuch as it amounted to violation of principles of natural justice because of which the assessee was adversely affected"

Although the Id. CIT(A) in his order has relied upon number of judicial pronouncements but after going through the same, I found that paria materia contained in those cases are altogether different from the facts of the present case. Therefore, the same are not applicable in assessee's own case. Therefore, considering the totality of the facts and circumstances of the present case and taking into consideration the facts with the similar and identical addition made in other cases wherein loans were taken from the same company M/s. GCPL was deleted by the Coordinate Bench of ITAT Jaipur (supra). Therefore, keeping in view the judicial discipline and proposition of judicial consistency, I direct the AO to delete the addition. Thus the appeal of the assessee is allowed.

3.0 In the result, the appeal of the assessee is allowed with no order as to costs.

Order pronounced in the open court on 20 /08/2024.

Sd/-
(संदीप गोसाईं)
(Sandeep Gosain)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 20/08/2024

***Mishra**

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

1. The Appellant- M/s. Goldendunes Homs LLP, Jaipur
2. प्रत्यर्थी / The Respondent- The ACIT, Circle-2, Jaipur
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File (ITA No. 603/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar