

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

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य के समक्ष
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA. No. 926/JPR/2024
निर्धारण वर्ष / Assessment Years : 2014-15

Bhagwatikripa Paper Mills Pvt. Ltd. B-98, Gopalpura By Pass, 10-B, Scheme, Jaipur.	बनाम Vs.	Deputy Commissioner of Income Tax, Circile-6, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AACCB5088Q		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri S.L. Poddar (Adv.)
राजस्व की ओर से / Revenue by : Shri Ajey Malik (CIT)

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

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

This appeal is filed by the assessee aggrieved from the order of the Ld. CIT(A), National Faceless Appeal Centre, Delhi [Here in after referred as "CIT(A)/NFAC"] dated 20.06.2024 for the assessment year 2014-15, which in turn arise from the order dated 30.03.2022 passed under section 147 read with section 144B of the Income Tax Act, [Here in after referred as "Act"] by the NFCA [for short Id. AO.].

2.1 The assessee has marched this appeal on the following grounds:-

“1. Under the facts and circumstances of the case and in law, the Learned CIT(A) has erred in confirming the addition of Rs. 5,02,688/- as unexplained expenditure u/s 69C of the Income Tax Act, 1961 which is part of purchases and duly accounted for in purchase account without considering the explanation by the assessee.

2. Under the facts and circumstances of the case and in law, the Learned CIT(A) has erred in confirming the action of the Learned AO for reopening of the assessment which beyond his power.

3. The assessee craves your indulgence to add amend or alter all or any grounds of appeal before or at the time of hearing.”

2.2 The Id. AR of the assessee also filed following additional ground:-

“1. On the facts and in the circumstances of the case and in law, the Learned CIT(A) has erred in confirming the action of the Learned Assessing Officer in rejecting the return of income being filed beyond the time given in the notice u/s 148.

2. On the facts and in the circumstances of the case and in law, the Learned CIT(A) has erred in confirming the assessment order passed by the Learned Assessing Officer without issuing notice u/s 143(2).

3. On the facts and in the circumstances of the case and in law, the Learned CIT(A) has erred in confirming the assessment order passed by the Learned Assessing Officer without furnishing reasons for issuing of notice u/s 148 despite specific request of the assessee.”

3. The fact as culled out from the record is that the assessee is a company and during the year under consideration earned income from business of manufacturing and sale of craft paper.

The assessee filed its return of income on 29.11.2014 declaring income of Rs.1,38,93,170/- for the AY 2014-15. The assessment proceedings u/s 143(3) was completed on 16.12.2016 on assessed income of Rs.1,39,40,420/-.

Based on the information available with the department, the case was reopened for scrutiny after due verification, application of mind, recording of reasons and due approval obtained from the competent authority u/s 151 of the Income Tax Act, 1961.

The notice under section 148 was issued to the assessee on 31.03.2021. The assessee has filed ITR in response to notice u/s 148 on 16.03.2022. Subsequently, notice u/s 143(2) was issued on 28.04.2021 along with the reasons for re-opening of assessment. During assessment proceedings, assessee replied and provided the explanation and documents regarding the queries raised.

3.1 The Ld. AO noted that the assessee vide Annexure E to column No. 34(a) of the tax audit reported that a sum of Rs.5,75,477/- is amount of tax deducted under section 194H on commission of Rs.57,38,074/-. However, it is to be noted that the assessee has claimed only commission on sale of Rs.52,35,406/-. The difference in amount of Rs. 5,02,668/-remains unexplained.

Notices dated 09.03.2022 and 10.03.2022 were issued, whereby, assessee was asked to furnish explanation as to why the difference of Rs. 5,02,668/- should not be treated as an unexplained expenditure.

3.2 The Id. AO noted that on perusal of the reasons recorded and the reply of the assessee, it is gathered that TDS has been effected on commission income of Rs. 57,38,074/- and assessee has claimed only Rs. 52,35,406/- as is evident from Annexure E to column No. 34(a) of the tax audit report. It is apparent that the assessee has not fully and truly disclosed the nature of expenditure incurred by it in its computation of income and in his Income Tax Return filed for the year under consideration. Considering the failure on part of the assessee to correctly disclose the commission income for the relevant AY, it can be concluded that shortfall of Rs. 5,02,668/- remains unexplained expenditure u/s 69C read with 115BBE of I.T. Act.

4. Aggrieved by the above order of the Assessing Officer the assessee preferred an appeal before the Id. CIT(A). After perusing the submissions of the assessee, the Id. CIT(A) has dismissed the

appeal of the assessee. The relevant finding of the Id. CIT(A) is as under:-

“5. Findings of the case and decision:- I have carefully considered the facts of the case, finding of the AO in the re-assessment order, submission of the appellant and material on record. From the facts of the case it is noticed that in this case, the return of income, declaring total income of Rs. 1,38,93,170/-, was filed. Subsequently, the information was retrieved from the audit report - Column No. 34(a) of the Tax Audit Report that a sum of Rs. 5,75,477/- was deducted u/s 194H of the Act, against commission of Rs. 57,38,074/-, whereas, the appellant has claimed commission on sale at Rs. 52,35,406/- only, thereby, under claimed commission by Rs. 5,02,668/-. In view of these facts, the case of the appellant was re-opened, after recording the necessary reasons/ obtaining the approval of the competent authority. by issuing the notice u/s 148 of the Act on 31.03.2021, to file the return of income by 30.04.2021. The appellant, however, did not file the return of income by this date and the same was filed after expiry of above period, therefore, treated the said return as invalid. In compliance, the appellant could not offer any satisfactory explanation, therefore, added the escaped commission of Rs. 5,02,668/-, in the hand of the appellant.

5.2 During the course of appellate proceeding, the appellant inter-alia, contended that the assessee has paid total commission of Rs. 57,38,074 on purchase of material and sales but the assessing officer has only allowed commission paid on sales and disallowed commission paid on purchases without considering written submission of the assessee and available other facts and thus the same is liable to be deleted. The assessee has rejected return filed by the assessee in compliance to notice u/s 148 on the ground that the written was filed delay which is illegal and thus the same is liable to be deleted.

5.3. From the above details it is seen that the appellant has been provided number of opportunities of being heard to furnish the required details of purchases made and sales affected, against which the commission has been paid, along with credible documents, in support of above claims. The appellant, however, has chosen not to avail any of these opportunities, offered during the appellate proceeding. It appears that the appellant is not keen to pursue the appeal and no material/argument has been brought on record against the order of the AO and in support of the grounds taken in appeal, therefore, the

addition made by the AO is liable to be sustained. In view of these facts, it is difficult to differ with the order of the AO and accordingly, addition of Rs. 5,02,668/-, made by the AO, is hereby sustained and all the grounds of appeal are dismissed.

In the result the appeal is dismissed.”

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

“BRIEF FACTS OF THE CASE →

The assessee is a private limited company engaged in the business of manufacturing and sale of craft papers. The assessee company filed original return declaring total income of Rs. 1,38,93,180/- for assessment year 2014-15 on 29/11/2014. Copy of the return so filed along with computation of total income is available on Paper Book Page No1-4. The case of the assessee was selected for complete scrutiny under CASS and assessment was completed u/s 143(3) on 16/12/2016, determining total income at Rs. 1,39,40,420/-. The copy of assessment order is available on Paper Book Page No.5-7. It is submitted that while completing the assessment, the Learned Assessing Officer had audited accounts containing all the particulars regarding TDS and payment of commission. Subsequently, assessment has been re-opened with the issuance of notice u/s 148 on 31/03/2021. Assessment has been completed u/s 147/144B on 30/3/2022 determining total income at Rs. 1,43,95,838/-, inter-alia, making addition of Rs. 5,02,668/- u/s 69 C on account of unexplained expenditure of commission.

Aggrieved with the order of the Learned Assessing Officer, the assessee filed appeal before the Learned CIT(A), who has unfortunately confirmed the order of the Learned Assessing Officer without appreciating the submissions of the assessee in correct perspective. Hence, the assessee is in appeal before the Hon'ble

Tribunal. The assessee has separately filed application for additional grounds of appeal, which may kindly be admitted. The additional grounds arise out of the order of the Learned Assessing Officer/learned CIT(A) and are purely of legal nature. The additional grounds do not require support of any additional evidence. The admission of the additional grounds is imperative for imparting justice in the case. The assessee now comes to discuss the additional grounds first.

Additional Ground No.1

On the facts and in the circumstances of the case and in law, the Learned CIT(A) has erred in confirming the action of the Learned Assessing Officer in rejecting the return of income being filed beyond the time given in the notice u/s 148.

In the case of the assessee, notice u/s 148 was issued on 31/3/2021. Copy of the notice so issued is available on Paper Book Page No.8 It is further submitted that in the notice issued u/s 148, the Learned Assessing Officer required the return of income within 30 days of the notice. In compliance to this notice, return of income was filed on 16/3/2022. A copy of the return filed along with computation of income is available on Paper Book Page No.9-12. The fact of filing return of income was intimated to the Learned Assessing Officer under letter dated 16/3/2022 and he was requested to provide the reasons recorded for issuance of notice u/s 148. Copy of this letter is also available on Paper Book Page No.13. The return filed by the assessee was late. The Learned Assessing Officer, in para 5.1 on page 3 of the assessment order, has discussed the issue of filing of return of income beyond the time granted in the notice u/s 148. The Learned Assessing Officer has referred to the decision of the Hon'ble ITAT Bench, Delhi in I.T.A. No. 2461/DEL/2019 in the case of Rakesh Aggarwal Vs. ITO, holding that return filed beyond time granted in notice u/s 148 was not valid. Accordingly, the Learned Assessing Officer rejected the return filed by the assessee.

It is submitted that the Learned Assessing Officer erroneously followed the decision of ITAT Delhi Bench because there are other decisions holding that return filed beyond the time granted in notice u/s 148 cannot be treated as invalid. The following decisions are quoted in support ☺1

- (1) M/s Bhaval Synthetics (India) Ltd V.s DCIT
ITAT, Jaipur Bench, Jaipur I.T.A. No.1043/JP/2019 Order dated 28/10/2020

In this case, in response to notice u/s 148 dated 14/6/2017, the assessee furnished return on 12/12/2018, which was not taken cognizance by the Learned Assessing Officer, being a return filed beyond the stipulated time of 30 days as specified in the notice u/s 148. *The Hon'ble ITAT held " a return of income even though filed*

belatedly will still qualify as return furnished u/s 139 of the Act and should, therefore, be taken cognizance by the Assessing Officer."

(2) M/s Shri Krishna Dutt Academy Vs. IT Department, ITAT Lucknow Bench

I.T.A. No.565, 566 & 568/

Order dated 28/5/2013

The Hon'ble ITAT held that " there is no intention of the legislature to hold the return to be non-est if it is not filed within the period prescribed in the notice issued u/s 148 ".

In view of the above facts, there are two different opinions on the same issue. It is settled position of law that if on an issue, there are divergent opinions, the one favourable to the assessee needs to be followed. The following case-laws are quoted in support :-

- (1) Undercarriage and Tractor Parts P. Ltd Vs. Dispute Resolution Panel (2024) 460 ITR 401 (Bom)
- (2) Vegetable Products Vs. ITO 88 ITR 192

The position of law being so, the return of income filed by the assessee was not an invalid return and the Learned Assessing Officer erred in rejecting the same. The submission of the assessee is that the Learned Assessing Officer should have proceeded further for completion of assessment proceedings on the strength of return filed by the assessee on 16/3/2022 instead of rejecting the same. The assessment having been completed without taking into cognizance the return filed by the assessee on 16/3/2022, deserve to be quashed. The Learned CIT(A) erred in confirming the action of the Learned Assessing Officer in holding the return filed by the assessee as invalid.

Additional Ground No.2

On the facts and in the circumstances of the case and in law, the Learned CIT(A) has erred in confirming the assessment order passed by the Learned Assessing Officer without issuing notice u/s 143(2).

In view of the discussion made against additional ground No. 1 above, the assessee has made out a case that the return filed by the assessee on 16/3/2022 was a valid return. In view of this position, the Learned Assessing Officer was required to issue notice u/s 143(2) before completion of assessment, which has not been done in this case. Hence, the entire assessment proceedings are ab initio void. The Learned Assessing Officer was wrongly guided by the decision of the ITAT, Delhi Bench in the case of Rakesh Aggarwal and erroneously following the same, did not issue notice u/s 143(2). Having not issued notice u/s 143(2), the assessment completed is ab initio void. The following decisions are quoted in support :-

- (1) M/s Bhaval Synthetics (India) Ltd V.s DCIT
ITAT, Jaipur Bench, Jaipur

I.T.A. No.1043/JP/2019

Order dated 28/10/2020
- (2) Pr CIT-III Vs. Kamla Devi Sharma
Hon'ble Rajasthan High Court

DB Appeal No.197/2018

Order dated 10/07/2018
- (3) CIT Vs. SPL Siddharth Ltd
Hon'ble Delhi High Court

(2012) 249 CTR 357 (Del)
- (4) CIT Vs. Rajeev Sharma
Hon'ble Allahabad High Court

(2010) 232 CTR 303 (All)

In view of the aforesaid facts, the Learned CIT(A) erred firstly in holding the return filed by the assessee as invalid being filed beyond time granted in the notice u/s 148 and secondly in confirming the assessment order, which has been completed without issuance of notice u/s 143(2).

Additional Ground No.3

On the facts and in the circumstances of the case and in law, the Learned CIT(A) has erred in confirming the assessment order passed by the Learned Assessing Officer without furnishing reasons for issuing of notice u/s 148 despite specific request of the assessee.

It is submitted that in the case of the assessee, in compliance to notice u/s 148 issued on 31/3/2021, the assessee furnished return of income on 16/03/2022, copy of which is available on Paper Book cited supra. On filing of return of income, the assessee also made a request under letter dated 16/3/2022, to provide details of reasons recorded for issuance of notice u/s 148. Copy of this letter is also available on Paper Book page cited supra. However, the Learned Assessing Officer did not provide the reasons recorded for issuance of notice u/s 148 and completed the assessment on 30/3/2022. It is submitted that non-furnishing of reasons is a serious lapse on the part of the Learned Assessing Officer and invalidates the assessment order. This position of law has been laid none other than the Apex Court of the country. The relevant citations and decisions are quoted below in support :-

- (1) GKN Driveshafts (India) Ltd. (2003) 259 ITR (19)

Hon'ble Supreme Court of India

(2) CIT Vs. Videsh Sanchar Nigam Ltd 340 ITR 66 – Bombay High Court

Reasons are to be supplied before completion of assessment. Failure to do so renders the assessment invalid.

(3) L. Sohanraj & Ors Vs. DCIT (2010) 322 ITR 213 (Karnataka High Court)

As the Assessing Officer failed to supply the reasons recorded for issuing notice u/s 148, the assessment orders were set-aside.

Ground No.1

Under the facts and circumstances of the case and in law, the Learned CIT(A) has erred in confirming the addition of Rs. 5,02,688/- as unexplained expenditure u/s 69 C of the Income Tax Act, 1961, which is part of purchases and duly accounted for in purchase account without considering the explanation by the assessee.

The relevant part of the assessment order (para 5.2 on page 3) is scanned below, where the issue has been discussed by the Learned Assessing Officer, making addition of Rs. 502688/-.

5.2 Assessee filed its response on 16.03.2022 and 23.03.2022, thereby, submitting the computation of income and audited balance sheet of the assessee company. On perusal of the reasons recorded and the reply of the assessee, it is gathered that TDS has been effected on commission income of Rs. 57,38,074/- and assessee has claimed only Rs. 52,35,406/- as evident from Annexure E to column No. 34(a) of the tax audit report. It is apparent that the assessee has not fully and truly disclosed the nature of expenditure incurred by it in its computation of income and in his Income Tax Return filed for the year under consideration. Considering the failure on part of the assessee to correctly disclose the commission income for the relevant AY, it can be concluded that shortfall of Rs. 5,02,668/- remains unexplained expenditure u/s 69C read with 115BBE of I.T.Act. As per the sec. which reads as under :

The above para discloses a confused state of mind of the Learned Assessing Officer. The Learned Assessing Officer has failed to appreciate the facts of the case in correct perspective. At one stage, the Learned Assessing Officer is stating that the assessee did not disclose commission income correctly, but on the other than addition is being made on account of unexplained expenditure under section 69 C. The addition has been made as a matter of total confusion. The

Learned CIT(A) has just repeated the order of the Learned Assessing Officer and confirmed the action of the Learned Assessing Officer. The correct facts are as under :-

1	Payment of commission on sales	Rs.52,35,406
2	Service tax on the aforesaid commission charged by agent	Rs. 2,72,085
3	Payment of commission on purchases	Rs.2,30,583
	Total	Rs.57,38,074
4	TDS made	Rs. 5,75,477

The Learned Assessing Officer considered that whereas assessee had made TDS on commission payment of Rs. 57,38,074/-, but the expenditure claimed was only Rs.52,35,406/-. Thus, there was short claim of expenditure of commission to the extent of Rs. 5,02,668/- (5738074 – 5235406). In view of this, the Learned Assessing Officer held that there was unexplained expenditure of Rs. 502668/- and accordingly, addition was made u/s 69 C. The Learned Assessing Officer did not consider the vital fact that TDS is effected only on payment basis. No TDS can be made on expenditure made out of the books. The above table clearly shows that the Learned Assessing Officer did not take into consideration the payment of commission on purchases as well as service tax paid by the assessee. These facts were brought to the notice of the Learned Assessing Officer, vide letter dated 22/03/2022. Copy of the same is available on Paper Book Page No.14-15. Details of commission payment on sales as well as on purchases are available on Paper Book Page No.16-17. Copy of audited accounts is available on Paper Book Page No.18-67, where the claim of GST paid is shown under current asset. In view of these facts, the assessee was correct in disclosing payment of commission on sales of Rs. 52,35,406/-. The Learned Assessing Officer failed to take into consideration the other figures of commission paid on purchases of Rs.2,30,583/- and service tax paid of Rs. 272085/-. If the Learned Assessing Officer had correctly appreciated the facts, there would have been no occasion for making the addition. The same deserves to be deleted.

Ground No.2

Under the facts and circumstances of the case and in law, the Learned CIT(A) has erred in confirming the action of the Learned Assessing Officer for re-opening of the assessment which is beyond his power.

NOT PRESSED.

Ground No.3

The assessee craves your indulgency to add, amend or alter all or any ground of appeal before or at the time of hearing.

The Hon'ble Tribunal is requested to consider the submissions and case laws cited by the assessee and decide the appeal in favour of the assessee by deleting the addition made by the Learned Assessing Officer and sustained by the Learned CIT(A).”

6. To the support the contention raised the Id. AR of the assessee filed the following evidence:-

Sr. No.	Particulars	Page No.
1.	Copy of original return of income filed on 29/11/2014 along with computation of income	1-4
2.	Copy of assessment order passed u/s 143(3) by DCIT, Circle-6, Jaipur on 16/12/2016.	5-7
3.	Copy of notice u/s 148 dated 31/3/2021	8
4.	Copy of return of income filed on 16/3/2022 in response to notice u/s 148 with computation of income	9-12
5.	Copy of letter dated 16/3/2022 to the Assessing Officer seeking reasons recorded for issuing notice u/s 148	13
6.	Copy of letter dated 22/3/2022 furnishing therewith the details of commission on purchases, sales, service tax etc.	14-15
7.	Details of commission paid on sales as well as purchases	16-17
8.	Copy of audited accounts with audit report	18-67

7. The Id. AR of the assessee in addition to the paper book and written submission so filed argued that the lower authorities has not appreciated the fact that TDS deducted and amount reflected in the

P & L account is duly and reconciled. The same also submitted at the time of hearing of the present appeal which reads as under:

“Sales commission debited in P&L A/c		52,35,406
Service Tax	2,72,085	
Commission on purchases		
Dr. in purchaser A/c	<u>2,30,583</u>	
	5,02,668.00	
		5,02,668
Total Commission on which TDS was deducted”		57,38,074

Even this clear reconciliation submitted the same was not appreciated and the addition was made u/s 69C of the Act which is incorrect and required to be deleted.

8. Per contra, the Id. DR objected to the legal ground raised by the assessee and relied on the orders of the lower authorities so far as reconciliation chart submitted by the Id. AR of the assessee, Id. DR did not controvert the reconciliation chart submitted by the Id. AR of the assessee. But at the same time, she objected to the legal ground raised and thereby relied upon the orders of the lower authorities.

9. We have heard both the parties and perused the materials available on record. The bench noted the present appeal is in

relation to the proceeding carried out in the case of the assessee after issuance notice u/s. 148 of the Act. In the first round the assessment order was made u/s. 143(3) of the Act on 16.12.2016 and the present order is dated 30.03.2022 wherein the issue of mismatch of the TDS deducted with that of the expenses booked by the assessee was raised. The Id. AO contended that the assessee vide Annexure E to column No. 34(a) of the tax audit reported that a sum of Rs. 5,75,477/- is amount of tax deducted under section 194H on commission of Rs.57,38,074/-, whereas the same has been claimed at Rs.52,35,406/-. The difference in amount of Rs. 5,02,668/- considered as unexplained and was added as unexplained expenditure as per provision of section 69C of the Act. The bench noted that the Id. CIT(A) dismissed the appeal of the assessee only on the ground that the assessee has provided the required details of purchases made and sales affected against which the commission has been paid along with the credible documents in support of the above claim and accordingly his appeal was dismissed. The bench noted that before the Id. CIT(A) there was no dispute about the allowability of the commission it was on the reconciliation between the commission on which TDS deducted and the amount debited in the

profit and loss account which was claimed / alleged to have been claimed at lessor figure of Rs. 5,02,668/-. The bench noted from the paper book filed by the assessee vide page 14 to 17 where by the assessee reconciled the figure on which TDS deducted and figure claimed in the profit and loss account and these were further supported the relevant ledger accounts. The Id. AO through the Id. DR did not object to the fact the same having no been filed those details. The bench noted from that details out of the alleged difference of Rs. 5,02,668/-, Rs, 2,72,085/- being the amount of service tax claimed in the CENVAT not form part of the debit balance in the profit and loss account and Rs. 2,30,583/- found recorded in the ledger account named "Commission on purchase" where in the details of party wise commission paid for an amount of Rs. 2,30,583/- is reflected. Further to this also the bench noted at page 51 being the breakup of direct expenses given in the annual accounts wherein the figure of 8,20,32,610/- which also consist of this commission on purchase for an amount of Rs. 2,30,583/-. Thus, once all this figure are duly reconciled and reflected in the audited account we do not find any reason to sustained the alleged addition made u/s. 69C of the Act in fact the same is duly recorded in the books of account of the assessee and

we direct the Id. AO to delete that addition of Rs. 5,02,668/- made in the hands of the assessee. Based on these observation ground no. 1 is allowed. Ground no. 2 and additional ground are technical ground and when the appeal of the assessee allowed on its merits the technical ground raised become educative nature.

In the result, the appeal filed by the assessee is allowed.

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

Sd/-

Sd/-

(डा० एस. सीतालक्ष्मी)
(Dr. S. Seethalakshmi)
न्यायिक सदस्य / Judicial Member

(राठौड़ कमलेश जयन्तभाई)
(Rathod Kamlesh Jayantbhai)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 20/08/2024

*Santosh

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

1. अपीलार्थी / The Appellant- Bhagwatipripa Paper Mills Pvt. Ltd., Jaipur.
2. प्रत्यर्थी / The Respondent- DCIT, Circle-6, Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { ITA No. 926/JPR/2024 }

आदेशानुसार / By order

सहायक पंजीकार / Asst. Registrar