

**IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, MUMBAI**

**BEFORE MS. KAVITHA RAJAGOPAL, JM AND  
SHRI GIRISH AGRAWAL, AM**

ITA No.4229/Mum/2023 (Assessment Year: 2017-18)

ITA No.4243/Mum/2023 (Assessment Year: 2018-19)

ITO-23(2)(1) Room No. 512, 5 <sup>th</sup> Floor, Piramal Chambers, S. S. Road, Lalbaug, Mumbai-400 012	Vs.	Maharashtra State Board of Technical Education 49, Kherwadi, Alyawar Jung Marg, Govt. Polytechnic Bandra (E), Mumbai-400 051
PAN/GIR No. AAAJM 0988 M		
<b>(Assessee)</b>	:	<b>(Respondent)</b>
<b>Assessee by</b>	:	Shri Tanzil Padvekar
<b>Respondent by</b>	:	Smt. Sanyogita Nagpal
<b>Date of Hearing</b>	:	25.06.2024
<b>Date of Pronouncement</b>	:	23.09.2024

**ORDER**

**Per Kavitha Rajagopal, J M:**

These appeals have been filed by the Revenue, challenging the order of the learned Commissioner of Income Tax (Appeals) ('Id.CIT(A) for short), National Faceless Appeal Centre ('NFAC' for short) passed u/s.250 of the Income Tax Act, 1961 ('the Act'), pertaining to the Assessment Years ('A.Y.' for short) 2017-18 & 2018-19.

2. As the facts are common in both the appeals, we hereby take ITA No. 4229/Mum/2023 for A.Y. 2017-18 as a lead case for the sake of convenience.

**ITA No. 4229/Mum/2023 for A.Y. 2017-18**

3. The Revenue has raised the following grounds of appeal:

1. *“On the facts and circumstances of the case and in law, the Ld.CIT(A) has erred in considering the assessee MSBTE as state and immune from taxation as provided under Article 289(1) of the Constitution.”*

2. *“On the facts and circumstances of the case and in law, the Ld.CIT(A) has failed to acknowledge that the CBDT, Vide notification No. 23/2016/fno.196/2015-ITA-I, dated. 29.03.2016 has granted exemption u/s 10(46) of the IT. Act, from F. Y 2015-16 to 2018-19 with certain conditions and one of the condition is that the assessee Board shall not engage in any commercial activity and not such conditions or any extension is being allowed by the CBDT for the year under consideration.”*

3. *"On the facts and circumstances of the case and in law, the Ld.CIT(A) has erred in considering in activity of the assessee board as imparting education or having interest of general public. The Ld.CIT(A) has failed to appreciate that major portion of income is received on account of MSIT Exam fees, Engg., GET project fees and interest accrued on FDs. None of the receipts can be said to have any connection with imparting education or having interest in general public."*

4. *"On the facts and circumstances of the case and in law, the Ld.CIT(A) has erred in not appreciating that grant from government is negligible in respect of entire receipt of the Boards. The board is carrying out its activity in systematic manner which is yielding revenue and the said revenue is nearly 30-40% above cost and the surplus amount is held by the Board which is commercial activity."*

5. *"On the facts and circumstances of the case and in law, the Ld.CIT(A) has erred in considering the assessee board as State whereas as per section 4 of the MSBTE Act, the assessee board is "Body Corporate" and the assessee board is an Artificial Juridical person as defined in section 2(31) of the I. T Act 1961. "*

4. Brief facts of the case are that the assessee came into existence since 1999 for the purpose of regulating the matters pertaining to diploma level technical education in the state of Maharashtra and for other matters connected therewith which was constituted by Maharashtra State Government under “The Maharashtra State Board of Technical Education Act, 1997”. The assessee had filed its return of income dated 31.10.2017, declaring total income at Rs.NIL and the return of income was processed u/s. 143(1) of the Act. The assessee’s case was selected for scrutiny under CASS and notices u/s. 143(2) and 142(1) of the Act were duly issued and served upon the assessee.

5. The learned Assessing Officer ('Id. A.O.' for short) sought for explanation as to why the assessee’s claim of exemption u/s. 10(46) of the Act should be disallowed for the reason that the assessee has not fulfilled the conditions prescribed in para 2 of CBDT

Notification No. 23/2016/F.NO.196/13/2015-ITA-I dated 29.03.2016. The ld. A.O. then passed the assessment order dated 27.12.2017, declaring total income at Rs.38,31,22,973/- as business income and income from other sources, on the ground that the assessee board is not covered under Article 289(1) of the Constitution where it has been held that the activities of the assessee are in the nature of business activity and is not, therefore, entitled to claim exemption u/s.10(46) of the Act.

6. Aggrieved the assessee was in appeal before the first appellate authority who vide order dated 04.10.2023 had allowed the assessee's appeal by following the Tribunal's decision in assessee's case for A.Ys. 2007-08 and 2010-11.

7. The Revenue is in appeal before us, challenging the order of the ld. CIT(A).

8. The learned Departmental Representative (ld. DR for short), for the Revenue contended that though the issue stands covered in assessee's case for earlier years by the decision of the Tribunal, the only distinguishing fact in the year under consideration is that the CBDT Circular relied upon by the assessee is applicable only to the specific year, i.e., F.Ys. 2014-15 and 2015-16 to 2018-19 and the same is not applicable for the year under consideration. The ld. DR further contended that the assessee has failed to furnish its financials before the ld. A.O. and the ld. CIT(A) and inspite of that the ld. CIT(A) has given relief to the assessee without acknowledging the fact that the assessee was involved in commercial activities. The ld. DR relied on the order of the ld. A.O.

9. The learned Authorised Representative (ld. AR for short) for the assessee, on the other hand, controverted the said fact and contended that the issue whether the assessee is

a “state” under Article 12 and whether it is immune from taxation as per Article 289(1) of the Constitution stands squarely covered in assessee’s case for A.Y.2007-08, 2010-11 and the subsequent years. The Id. AR further stated that the assessee’s accounts are tabled in the house of state legislature and has nothing controversy to the interest of the Revenue. The Id. AR relied on the order of the Tribunal in assessee’s case for earlier years.

10. We have heard the rival submissions and perused the materials available on record. The issue in dispute is whether the assessee board is a “state” as per Article 12 and whether its income is ‘exempt from taxation’ as per Article 289 of the Constitution of India. The Id. A.O.’s contention is that the exemption u/s.10(46) of the Act was granted on specified income of the Board on various conditions which include that the assessee shall not engage in any commercial activity and the same was granted for F.Y. 2015-16 to 2018-19. The Id. A.O. further observed that the exemption u/s. 10(46) of the Act was applicable only to any activity for the benefit of the general public and the same is not applicable for income which was already exempted by virtue of Article 289(1) of the Constitution. The Id. A.O. rejected the assessee’s contention on the ground that the assessee has not fulfilled the condition specified in para 2 of the CBDT Notification, where the assessee is said to have engaged in business activity which is of commercial nature. The Id. A.O. has also failed to follow the precedence of the Tribunal for the reason that it has been appealed before the higher forum by the Revenue and has not attained finality. The Id. CIT(A), on the other hand, has merely relied on the order of the Tribunal for the earlier years and has held the assessee to be a “state” as per Article 12 and is immune from taxation.

11. On the above factual matrix of the case, it is pertinent to point out that the objects of the assessee board as per clause 22 has been consistently the same for the year under consideration. Further, the assessee has stated that though the assessee was not entitled to file its return of income only as a precautionary measure, the assessee had filed its return of income for the year under consideration, wherein the assessee board had claimed its specified income as not chargeable to tax under the IT Act, 1961. It is also observed that the co-ordinate bench in assessee's case has dealt with the issues in hand extensively and it is trite to reproduce the relevant extract of the co-ordinate bench in assessee's case for A.Y. 2010-11 and 2007-08 for ease of reference :

22. *We have considered the submission of the parties and have gone through the orders of authorities below. We have also deliberated on various case laws relied and referred by lower authorities in their orders. Ground Nos. 1 to 4 relates to re-opening, violation of natural justice, invalidity of notice under section 148. The ld. AR of the assessee has not made any submission against these grounds of appeal. Therefore, ground nos.1 to 4 are treated as not pressed and resultantly dismissed being not pressed.*

23. *Ground Nos.5 to 10 relates to if the assessee is not liable to tax being as State under Article 289 of the Constitution of India and engaged in public utility services. The Assessing Officer after re-opening of the assessment completed the assessment under section 144. The Assessing Officer took the view that assessee is a "Body Corporate" having perpetual successor and a common seal. The assessee is an artificial juridical person as defined in section 2(31). The assessee received his major portion of its income on account of MSIT exam fees, Engineering CET Project Fees and interest accrued on FD's and none of the receipt can be said to have any connection with imparting education or have interest of general public. The assessee's Board is earning professional income on this amount/receipt on which TDS is deducted by person who have paid such amount. The Assessing Officer taxed the receipt of assessee Board as Business Income and Interest on Fixed Deposits as Income from Other Sources as we have referred above.*

24. *Before the ld. CIT(A) the assessee filed detailed submission explaining entire scheme of the State Act under which the assessee Board was established. The submission of assessee are recorded in para-23 by ld. CIT(A) in the impugned order. The ld. CIT(A) concurred with the finding of Assessing Officer holding that assessee is an artificial juridical persona and liable for filing return of income and surplus of various receipt over expenditure is to be recognized as the income of the assessee Board. The ld. CIT(A) further concluded that the specified income of public institutions, trust, authorities or commission are not liable for including in computing the total income of previous year provided they are covered under the provision of section 10(23C). Such trust or institutions or authorities are required to make an application in the prescribed form before prescribed authority for the purpose of seeking exemption of specified income. The*

assessee has not applied for such exemption. The assessee applied such exemption only on 18.02.2015.

25. The ld. CIT(A) further concluded that assessee Board is not established for the larger and broad purpose of welfare of people of State of Maharashtra but only for the limited purpose of supervising the Institutions imparting Diploma in Technical Education. The assessee is having supervisory role on various institutions and collecting substantial sum of money from students and Institutions in the form of fees, charges, penalties and accumulated huge surplus year after the year kept in Fixed Deposit for earning interest.

26. We have examined the scheme of the Maharashtra State Board of Technical Education Act, 1997. The state legislature enacted the Maharashtra State Board of Technical Education Act, 1997 for the purpose for established of State Board to regulate matter pertaining to Diploma Level Technical Education in the State of Maharashtra and for the matter connected therewith. The State Act received the assent of the Governor on 03.08.1997 and was published in State Government Gazette on 06.08.1997.

27. Section 5 of the State Act prescribed constitution of Board, which consist of the Director, Technical Education, Maharashtra State as the Chairman; the Director Maharashtra State Board of Technical Education as the Member Secretary and the other members, namely Ex-officio Members consisting of (i) The Chairman of the Maharashtra State Board of Secondary and Higher Secondary Education or his nominee not below the rank of the Chairman of the Divisional Board; (ii) The Director of Industries, Maharashtra State or his nominee not below the rank of Joint Director; (iii) One representative of the State Nodal Centre of National Technical Manpower information System; (iv) The Regional Officer (Western Region) of All India Council of Technical Education, New Delhi; (v) The Director, Board of Apprenticeship Training (Western Region), Government of India, Ministry of Human Resources Development, (vi) The Joint Secretary to Government, Higher and Technical Education Department or his nominee not below the rank of Deputy Secretary. Nominated Members (i) one senior most Principal from Government Engineering Colleges in the State to be nominated by the Government. (ii) Two members to be nominated by the Government from amongst the Principals and Heads of institutes, one each from Government or aided and un-aided Polytechnics, of which at least one shall be a woman, (iii) Two members to be nominated by the Government from amongst the teachers, one each from Government or aided and un-aided polytechnics, of whom at least one shall be from Backward Class Community, (iv) Three members to be nominated by the Government from the professional bodies, one from each revenue region by rotation. (v) Six members to be nominated by the Government from amongst the associations of industries, who are entrepreneurs of Small Scale Industries, Information Technology, Biotechnology, Gems and Jewellery, Pharmacy and Hotel Management, at least two of whom shall be from out of the Mumbai and Pune Regions.

28. Section 7A prescribed establishment of Governing Council which shall be an Apex Body to control and monitor matter pertaining to Diploma level technical education at the State Level. The Governing Council shall consist of the following; (i) The Minister of Higher and Technical Education Maharashtra State as President; (ii) The Minister of State for Higher and Technical Education as Vice- President; (iii) State Secretary Technical Education - Member (iv) three Industrialist nominated by the Government - Members (v) Director of Technical Education, Maharashtra State - Member, (i) Secretary, Maharashtra State Board of Technical Education – Member (vii) Director, Maharashtra State Board of Technical Education. The name of Persons other than the Ex-Officio Members, who have been nominated, from time to time as a Member of Council are published in official Gazette of State Government. The powers and duties of Board

of Directors are defined under section 22 of the Act as explained by Id. AR of the assessee which we have already referred. Section 23 defined the duties of Board of Director.

29. Further as per section 24, the State Government has controlled and power to issue various directions after considering the advice of the Board for various matters as specified in section 22, for conducting anything or intense to conduct or do into communicate to the Board its view. The Board is under obligation to report to the Government such action, if any, as it propose to take and has taken upon communication and shall furnished an explanation, if it fails to take action. If the Board does not take action within a reasonable time to the satisfaction of the Government, the Government may after considering any explanation or representation of the Board in consistence with the provision of the Act and Board shall comply such direction. Further, the Government may, by order in writing specifying the reasons thereof, suspend the execution of any Resolution or order of Board and prohibit the action order to be purporting to be ordered to be done by the Board, if the Government is of opinion that such Resolution, order or Act, is a nexus of the power conferred by or under the Act upon the Board. In our view, as per section 24 of the State Act, the State Government have full control over the Board in its day to day affair in Regulation or business of the assessee's Board.

30. Sections 25 to 35 of the Act deals with the permission, affiliation, conference and autonomous status of the assessee. Further, sections 36 to 44 of the Act are prescribed about funds, finance, accounts and audit. The assessee's Board is under obligation to furnish the report and return and statement relating to any matter connected with its work as the Government may call for. Sections 45 to 53 deals with supplementary and miscellaneous provisions of the State Act with regard to manner of exercise of power delegated to Committee, power of Board to make Regulation with regard to examination, condition governing admission, passing marks in any subject and examination as hold including credit and distinction in any subject, fees for admission to the examination, other fees, charges payable in respect of other matters to the examination. Arrangement of conduct of examination, appointment of examiners including qualification disqualification, award of certificate, appointment of officers and servants of the Board in its own office including condition of their services, control administration, safe custody and management of finance of the Board or any other matter which may be prescribed. As per section 46, the Regulation made by Board requires sanction of the State Government. Initially, Regulation was prepared by Government shall continue in force, until new Regulation are made by Board. Further, if any questions arise regarding the interpretation or doubt arising of the by-laws the same is liable to be decided by the State Government and such decision are final. Section 51 provides the immunity against any Suit, Prosecution or legal proceeding against the Government, Governing Council, Board or Members or servant of the Government for anything which is done or purported or intended to be done in pursuance of this Act in good faith. From the perusal of various statutory provisions, we may conclude that there is complete control of State Government over the affair of assessee Board. The power and duties of the Board activities as prescribed under section 22, which we have mentioned in para 9 supra and are not repeated here for the sake of brevity shows that none of the activity under taken or entrusted to the assessee board are in the nature of trade commerce or business. In our view, the assessee is engaged in advancement of object of General Public Utility Services as set up by State Government. The receipt/income/source of income of assessee consists of grant from State Government, fees collected from candidate, who appears in various examinations, receipt from printed education material, receipt from other government bodies for conducting courses and exams like Common Entrance Test (CET) or interest on deposits. In our view, none of these items can be said to be carrying of any activities in the nature of trade, commerce or business. Further, at the cost of repetition, we may conclude that the assessee is not rendering any services in the nature of trade, commerce or business for a fees or any other consideration, rather, the assessee engaged in regulation of educational activities as per the statutory obligation conferred on the

assessee Board. Even otherwise as we have noted earlier every activities of the assessee Board is subject to superintendence, instruction and control of the State Government. In our view, the assessee Board is completely controlled financially as well as administratively by the Government, thus, falls under the definition of "State" as per Article 12 of the Constitution of India.

31. The co-ordinate bench of Tribunal in Smt. Sapna Sanjay Roisoni (supra) while considering the scope of Article 12 of the Constitution of India gave the following finding;

11. The definition of the State under Article 12 has come for the consideration on number of occasions before the Hon'ble Supreme Court. The State consists of three departments, the Legislature, the Executive and the Judiciary. We need not go into all the limbs of the State as only the limited issue before us is whether the term Government used in clause (b) to Rule 6DD includes even the autonomous bodies which partakes the character of instrumentalities of the Government. The core test to be applied whether a particular Corporation which is autonomous body is a part of Government, to be seen in the context of degree of control over management and policy decisions. We find that in the case of MSRTC as per the certificate of the share capital filed before us, the entire share capital is contributed by the State Government and the Central Government and there is no private participation. We further find that MSRTC is incorporated under special legislation i.e., Road Transport Corporation Act, 1950. We have examined the provisions of the said enactment. As per section 5 of the said Act, the State Government is only having power to appoint the Chairman and other Members in the Managing body. There is a full control of the State Government on the policy decisions as well as management. In our opinion, if we apply the test of the control and management as well as the equity participation, MSRTC is a State within Article 12 of the Constitution. Applying the above test, the Hon'ble Supreme Court has held, as discussed hereinabove, that the autonomous bodies like State Road Transport Corporation or Warehousing Corporation where there is a full control by the Government, either Central or State, these are the instrumentalities of the Government only.

12. The term Government is very much wide under the constitutional set up. Government may be Central or State, or it may be Local Government which is envisaged by our Constitution, like Zilla Parishad, Municipal Corporations, Municipal Councils, Panchayat Samithis, etc. The Public Works Department is part of the Government. In our opinion, this aspect has not been considered by the authorities below and they have closed door to the assessees to make out the case for examination under Rule 6DD. We are, therefore, of the opinion that in the light of our above discussion, the plea of the assessees need reconsideration by the ITA No. 2203 Mum 2016-Maharashtra State Board of Technical Education Ld. CIT(Appeals). We, therefore, set aside the issue in respect of the disallowance made u/s.40A(3) to the file of the Ld. CIT(A) to decide the same de novo in the light of our above observations and discussion. Accordingly, the relevant Grounds taken by the assessees in all these appeals are allowed for statistical purposes. Needless to say the CIT(A) is directed to give opportunity of being heard to the assessees as per the principles of natural justice.'

10. A bare perusal of Article 12 shows that the definition of "the State" given in Article is inclusive and not exhaustive. "The State" includes :

- (a) the Government and Parliament of India;
- (b) the Government and the Legislature of each of the States;
- (c) all local and other authorities within the territory of India; and
- (d) all local and other authorities under the control of the Government of India.

11. The expression "other authorities" used in Article 12 is neither defined in the Constitution of India nor in any other statute. Therefore, the Hon'ble Supreme Court of India and the Hon'ble High Court have interpreted this expression in various judgements. The Hon'ble Supreme Court of India while interpreting the expression "other authorities" in the case of Som Prakash Rekhi v. Union of India reported as AIR 1981 SC 212 have culled out certain tests to determine as to when a Corporation should be said to be an instrumentality or Agency of the Government. The tests laid down by the Hon'ble Apex Court are summarized as under :

"1. If the entire share capital of the corporation is held by the Government, it would go a long way towards indicating that the corporation is an instrumentality or agency of the Government.

2. Existence of deep and pervasive State control may afford an indication that the corporation is a State agency or instrumentality.

3. Whether the Corporation enjoys monopoly status which is State conferred or State protected.

4. If the functions of the corporation are of public importance and closely related to governmental functions. It would be a relevant factor in classifying the corporation as an instrumentality or agency of the Government.

5. If a department of a Government is transferred to a corporation, it would be a strong factor supporting this inference of the corporation being an instrumentality or agency of the Government."

After applying the cumulative effect of all the relevant factors mentioned above, if the body is found to be an instrumentality of the agency of the Government, it would be an authority included in term "State" under Article 12 of the Constitution of India. However, the tests indicated by the Hon'ble Apex Court in the case of Som Prakash Rekhi are merely indicative and not absolute and thus, have to be applied discretely. If any body or organisation falls within the criteria as laid down by the Hon'ble Apex Court it can be considered that it falls within the term "State".

12. If these tests are applied on the MSRTC, we observe that the Corporation satisfies majority of the conditions. The entire share capital of MSRTC is owned by State and Central Government. The State has full control over the working, ITA No. 2203 Mum 2016-Maharashtra State Board of Technical Education policies and the framework of the Corporation. The Corporation is providing public transport facility to the subjects of the State, even in for remote areas, where sometimes it is not economically viable to provide transport service. Thus, it is providing vital function of public importance.

13. The Hon'ble Bombay High Court in the case of Maharashtra State Road Transport Corpn. v. Diwakar Madhukarrao Malkapure and Others in Writ Petition No.2762/2012 decided on 12-11-2013 while dealing with an issue relating to payment of compensation to one of the employee of MSRTC has observed as under :

"The Petitioner employer is a body Corporate and is State within the meaning of Article 12 of the Constitution of India and therefore it has to act as a Model Employer."

14. Thus, in view of the facts of the case and in the light of observations of the Hon'ble Bombay High Court, we are of the considered opinion that the CIT(A) has erred in holding that MSRTC is not a "State" and cash payments made to MSRTC are hit by the provisions of section 40A(3) of the Act.

32. Similar view was taken by Kolkata Tribunal in Narayan Rice Mill (supra).

33. We have further noted that the assessee Board made an application under clause (46) of section 10 for exemption of specified income to the assessee and CBDT vide its notification dated 29.03.2016 exempted the income of assessee Board arising from:

(a) fees, fines and penalties;

- (b) receipts from Printed Educational Material;*
- (c) receipts from Scrap or Waste paper;*
- (d) receipts from other Government Bodies;*
- (e) interest income from surplus funds kept in bank accounts and fixed deposits;*
- (f) rent received from let out of properties';*
- (g) royalty or License fees for providing technical knowledge and infrastructure;*
- (h) dividend earned from Maharashtra Knowledge Corporation Ltd;*
- (i) capital gains, if any, from disposal of assets as per Government financial guideline and rules of Government of Maharashtra.*

34. *The exemption in the CBDT notification dated 29.03.2016 is valid for Financial Year 2015-16 to 2018-19. Admittedly no return of income was filed by the assessee for the assessment year under consideration. The ld. AR initially argued that under bonafide mistaken belief that the assessee is being instrument of state is exempted from filing return of income, the assessee has not file return of income for the assessment year under consideration. Considering the facts that the assessee Board is under complete superintendence, and control of the State Government financially as well as administratively falls under the definition of "State" as per Article 12 of the Constitution of India. And in our view is entitled for immunity from the taxation of its income under the provisions of Income -tax Act. our view is further got the support that CBDT vide its notification date 29.03.2016 has granted exemption of taxation to the assessee board. Thus, the grounds No. 5 to 10 of appeal raised by the assessee are allowed.*

12. From the above said decision, it is evident that the Tribunal in other years have been following this consistently by holding that the assessee would come under the purview of definition of "state" as per Article 12 of the Constitution of India and is eligible for immunity from taxation for its income arising out of its activities. Though the CBDT Notification dated 29.03.2016 is applicable for F.Ys. 2015-16 to 2018-19, the same stands covered even for the year under consideration for the reason that the revenue has not brought anything on record to show that there has been any substantial change in the activities of the assessee board, nor has it specified that the income arising to the board is distinct for the year under consideration as that of the income which has been notified to be exempt u/s.10(46) of the Act vide the CBDT Notification dated 29.03.2016. The Revenue has also not given any reasoning as to how the assessee board has not fulfilled the terms mentioned in para 2 of the CBDT Notification, though the income arising out of the fixed deposit from surplus funds kept in bank account and the other

income for which the Id. A.O. has made addition has already been notified as exempt u/s. 10(46) of the Act by the CBDT.

13. In view of the same, we are inclined to hold that with no change in the facts and circumstances of the case with that of the earlier years, we deem it fit to uphold the order of the Id. CIT(A), in order to hold a consistent view and thereby dismiss the grounds raised by the Revenue.

**ITA No.4243/Mum/2023 (Assessment Year: 2018-19)**

14. The findings applied in ITA No.4229/M/2023 will apply *mutatis mutandis* to this appeal also.

15. In the result, both the appeals filed by the Revenue are dismissed.

*Order pronounced in the open court on 23.09.2024.*

Sd/-

(Girish Agrawal)  
Accountant Member

Mumbai; Dated :23.09.2024  
Roshani, Sr. PS

Sd/-

(Kavitha Rajagopal)  
Judicial Member

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. CIT- concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt.Registrar)  
ITAT, Mumbai