IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "F", MUMBAI
BEFORE SMT. KAVITHA RAJGOPAL, JUDICIAL MEMBER AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER

ITA No. 707/Mum/2024 (A.Y.2012-13)
ITA No. 705/Mum/2024 (A.Y.2012-13)

Sankaralingam Sankar
Through his legal heir Ganesh Shankar
12, 3rd Building 2nd floor,
Sri Durga Co. Op. Hsg. Soc.,
Tilak Vidyalaya Road, Vile Parle
Mumbai – 400 057
PAN No.: AAPPS3457C ..... Appellant

Vs.

ACIT, Circle 17 (1)
R. No. 117, 1st floor,
Kautilya Bhavan, C-41 to C-43
G Block, Bandra Kurla Complex,
Bandra (E), Mumbai- 400 051 ..... Respondent

Appellant by	:	Shri Gajendra Golcha, Ld. AR
Respondent by	:	Ms. Rajeshwari Menon, Ld. DR
Date of hearing	:	05/08/2024
Date of pronouncement	:	24/09/2024

O R D E R

PER GAGAN GOYAL, A.M:

These appeals by assessee are directed against the order of National Faceless Appeal Centre (for short "NFAC") Delhi dated 18.12.2023 respectively

passed u/s. 250 of the Income Tax Act, 1961 (in short 'the Act') for A.Y. 2012-13 respectively. The assessee has raised the following grounds of appeal in ITA No. 707/Mum/2024:-

1) The NFAC erred in dismissing the appeal of the Assessee challenging levy of penalty u/s. 271(1) (c) of the Act on the ground of delay without appreciating that there was a reasonable cause for delay in filing appeal and hence the delay in filing appeal before the NFAC be condone.

2) The NFAC failed to appreciate that reopening is bad in law as the Notice u/s. 148 of the Act for reopening is issued on a dead person and hence the penalty u/s. 271(1)(c) of the Act of Rs. 22,25,518/- for concealment of income may be deleted.

3) The NFAC failed to appreciate that Assessment Order u/s. 143(3) r.w.s. 147 of the Act is bad in law as same is passed against a dead person and hence the penalty u/s. 271(1)(c) of the Act of Rs. 22,25,518/- for concealment of income may be deleted.

4) The NFAC failed to appreciate that the Learned Assessing Officer has erred in levying penalty u/s. 271(1) (c) of the Act of Rs. 22, 25,518/- for concealment of income without appreciating that there was no deliberate intention to conceal the income and hence penalty u/s. 271(1) (c) of the Act of Rs. 22, 25,518/- for concealment of income may be deleted.

5) Appellant craves leave to add, amend or delete the grounds of appeal during the course of appellate proceedings.

2. The assessee has raised the following grounds of appeal in ITA No. 705/Mum/2024:-

1) The NFAC erred in dismissing the appeal of the Assessee on the ground of delay without appreciating that there was a reasonable cause for delay in filing appeal and hence the delay in filing appeal before the NFAC be condone.

2) The NFAC failed to appreciate that in the facts and circumstances of the case reopening is bad in law.

3) The NFAC failed to appreciate that reopening is bad in law as the Notice u/s. 148 of the Act for reopening is issued on a dead person and hence the reassessment order may be quashed.

4) The NFAC failed to appreciate that Assessment Order u/s. 143(3) r.w.s. 147 of the Act is bad in law as same is passed against a dead person and hence the assessment order may be quashed.

5) The NFAC failed to appreciate that the Learned Assessing Officer has erred in adding an amount of Rs. 22, 83,000/- (Rs.21, 47,000/- + Rs.1, 36,000/-) being alleged unexplained transaction of Investment with respect to purchase units of mutual funds without appreciating that said transaction is duly explained and purchases are made in earlier years hence the addition of Rs. 22, 83,000/- be deleted.

6) The NFAC failed to appreciate that the Learned Assessing Officer has erred in adding an amount of Rs. 51,34,328/- being alleged unexplained transaction of Shares on National Stock Exchange without appreciating that said transactions are genuine and duly explained and hence the addition of Rs. 51,34,328/- may be deleted.

7) The NFAC failed to appreciate that the Learned Assessing Officer has erred in adding an amount of Rs. 3,01,660/- being alleged unexplained income of interest on bank deposits without appreciating that said income is already offered to tax and duly explained and hence the addition of Rs. 3,01,660/- may be deleted.

8) Appellant craves leave to add, amend or delete the grounds of appeal during the course of appellate proceedings.

3. As the matter involved pertains to the quantum addition and consequent penalty order also. As a logical corollary, we are disposing ITA No. 705/Mum/2024 first and then ITA No. 707/Mum/2024, being appeal against the consequential penalty. The brief facts of the case are that the assessee is non filer of return and there was no return filed by the assessee for the relevant assessment year u/s. 139 of the Act. It was observed by the Department that the assessee is an individual. On perusal of the information available on NMS Portal of the ITD

system, it is seen that during the period relevant to the A.Y. 2012-13, the assessee had entered into following financial transactions :-

Sr. No.	Description of Information	Transaction Value (in Rs.)
1	Paid Rs. 2,00,000/- or more for purchase of units of mutual funds	Rs. 21,47,000/-
2	Share transaction made by the assessee	Rs. 51,34,328/-
3	Investment made in Mutual Funds	Rs. 1,36,000/-
4	Interest income other than interest on securities to a resident	Rs. 3,01,660/-
	Total	Rs. 77,18,988/-

However, it is further seen from the ITD records that the assessee has not filed return of income and in this case, no assessment has been made till date. Accordingly, the only requirement to initiate proceedings u/s. 147 is the reason to believe which has been recorded as above. Considering the fac.sts as mentioned above the case of the assessee was reopened u/s. 147 of the Act and a notice u/s. 148 of the Act was issued on 27.3.2019.

4. In response to the notice u/s. 148 of the Act there was no return filed by the assessee within 30 days. Thereafter notices u/s. 142(1) of the Act was issued to the assessee vide dated 17.8.2019, 29.8.2019, 07.10.2019 and 14.10.2019 on the addresses available on record and email id also. Ultimately, assessment was completed ex-parte u/s. 144 r.w.s. 147 of the Act and income of the assessee was assessed at Rs. 77, 18,988/-. The assessee being aggrieved with this order

preferred an appeal before the Ld. CIT (A), who in turn confirmed the order of AO, as the appeal filed by the assessee before the Ld. CIT (A) was time barred. It is observed that assessment order was passed on 03.12.2019 which as per the assessee's claim received on 30.6.2023 i.e. there is a gap of almost 3 years and 6 months. This as per the Ld. CIT (A) is abnormal gap in terms of date of passing the order and receiving of the same by the assessee.

5. We have gone through the order of the AO, order of the Ld. CIT (A) and submissions of the assessee alongwith grounds taken before us. It is observed that the assessee vide ground No. 4 before the Ld. CIT (A) submitted as under "*it should be noted that the assessee Mr. Sankaralingam Sankar has expired before the start of the relevant A.Y. 2012-13 and as such issuing notice on a dead person is bad in law and the same needs to be quashed. And as such no assessment can be made on deceased person."* It is observed that this fact was never placed on record by the assessee before the AO and the relevant evidence like death certificate etc. were also not produced before the Ld. CIT (A) but the same is produced before us also for our perusal so that after verification of the same relevant adjudication of the matter can be done by us.

6. It is further observed that assessee has taken ground before us through which he claimed that all the investments as added back by the AO pertains to earlier assessment years/duly explained/duly offered to tax. As claims made by the assessee before us are not substantiated by the relevant supporting which can help us to adjudicate the matter as per law. Still considering the fact that the original assessee is no more and the matter is being pursued by his legal heir, we

deem it fit to examine the legal ground first raised by the assessee, i.e. ground nos. 3 and 4 as under:

> *"3) The NFAC failed to appreciate that reopening is bad in law as the Notice u/s. 148 of the Act for reopening is issued on a dead person and hence the reassessment order may be quashed.*
>
> *4) The NFAC failed to appreciate that Assessment Order u/s. 143(3) r.w.s. 147 of the Act is bad in law as same is passed against a dead person and hence the assessment order may be quashed."*

7. This issue exactly on identical facts has already been examined extensively by the Hon'ble High Court of Delhi in the case of **[2020] 118 taxmann.com 46 (Del.) Savita Kapila *v. ACIT,* Circle 4(1),** and Wherein the Hon'ble High Court observed as under:

> ***"COURT'S REASONING***
>
> *AN ALTERNATIVE STATUTORY REMEDY DOES NOT OPERATE AS A BAR TO MAINTAINABILITY OF A WRIT PETITION WHERE THE ORDER OR NOTICE OR PROCEEDINGS ARE WHOLLY WITHOUT JURISDICTION. IF THE ASSESSING OFFICER HAD NO JURISDICTION TO INITIATE ASSESSMENT PROCEEDING, THE MERE FACT THAT SUBSEQUENT ORDERS HAVE BEEN PASSED WOULD NOT RENDER THE CHALLENGE TO JURISDICTION INFRUCTUOUS.*
>
> ***23.*** *It is well settled law that an alternative statutory remedy does not operate as a bar to maintainability of a writ petition in at least three contingencies, namely, where the writ petition has been filed for the enforcement of any of the Fundamental Rights or where there has been a violation of the principles of natural justice or where the order or notice or proceedings are wholly without jurisdiction or the vires of an Act is challenged. [See Whirlpool Corporation v. Registrar of Trade Marks, Mumbai and Others [1998] 8 SCC 1].*
>
> ***24.*** *Further, the fact that an assessment order has been passed and it is open to challenge by way of an appeal, does not denude the petitioner of its right to challenge the notice for assessment if it is without jurisdiction. If the assumption of jurisdiction is wrong, the assessment order passed subsequently would have no legs to stand. If the notice goes, so does the order of assessment. It is trite law that if the Assessing Officer had no jurisdiction to initiate assessment proceeding, the mere fact that subsequent orders have been passed would not render the challenge to jurisdiction infructuous. In Calcutta Discount Co.*

Ltd. v. Income-tax Officer, Companies District I Calcutta and Another AIR 1961 SC 372 the Supreme Court has held as under:-

"27. .....It is well settled however that though the writ of prohibition or certiorari will not issue against an executive authority, the High Courts have power to issue in a fit case an order prohibiting an executive authority from acting without jurisdiction. Where such action of an executive authority acting without jurisdiction subjects or is likely to subject a person to lengthy proceedings and unnecessary harassment, the High Courts, it is well settled, will issue appropriate orders or directions to prevent such consequences.

28. Mr Sastri mentioned more than once the fact that the Company would have sufficient opportunity to raise this question viz. whether the Income-tax Officer had reason to believe that underassessment had resulted from non-disclosure of material facts, before the Income-tax Officer himself in the assessment proceedings and if unsuccessful there before the appellate officer or the Appellate Tribunal or in the High Court under section 66(2) of the Indian Income-tax Act. The existence of such alternative remedy is not however always a sufficient reason for refusing a party quick relief by a writ or order prohibiting an authority acting without jurisdiction from continuing such action. 29. In the present case the Company contends that the conditions precedent for the assumption of jurisdiction under section 34 were not satisfied and come to the court at the earliest opportunity. There is nothing in its conduct which would justify the refusal of proper relief under Article 226. When the Constitution confers on the High Courts the power to give relief it becomes the duty of the courts to give such relief in fit cases and the courts would be failing to perform their duty if relief is refused without adequate reasons "

THE SINE QUA NON FOR ACQUIRING JURISDICTION TO REOPEN AN ASSESSMENT IS THAT NOTICE UNDER SECTION 148 SHOULD BE ISSUED TO A CORRECT PERSON AND NOT TO A DEAD PERSON. CONSEQUENTLY, THE JURISDICTIONAL REQUIREMENT UNDER SECTION 148 OF THE ACT, 1961 OF SERVICE OF NOTICE WAS NOT FULFILLED IN THE PRESENT INSTANCE.

25. *in the present case the notice dated 31st March, 2019 under section 148 of the Act, 1961 was issued to the deceased assessee after the date of his death [21st December, 2018] and thus inevitably the said notice could never have been served upon him. Consequently, the jurisdictional requirement under section 148 of the Act, 1961 of service of notice was not fulfilled in the present instance.*

26. *In the opinion of this Court the issuance of a notice under section 148 of the Act is the foundation for reopening of an assessment. Consequently, the sine qua non for acquiring jurisdiction to reopen an assessment is that such notice should be issued in the name of the correct person. This requirement of issuing notice to a correct person and not to a dead person is not merely a procedural requirement but is a condition precedent to the impugned notice being valid in law. [See Sumit Balkrishna Gupta v. Asstt. Commissioner of Income Tax, Circle 16(2), Mumbai & Ors. [2019] 2 TMI 1209 - Bombay High Court.*

27. *in Chandreshbhai Jayantibhai Patel v. The Income-tax Officer 2019 (1) TMI 353 - Gujarat High Court has also held, "the question that therefore arises for consideration is whether the notice under section 148 of the Act issued against the deceased assessee can be said to be in conformity with or according to the intent and purposes of the Act. In this regard, it may be noted that a notice under section 148 of the Act is a jurisdictional notice, and existence of a valid notice under section 148 is a condition precedent for exercise of jurisdiction by the Assessing Officer to assess or reassess under section 147 of the Act. The want of valid notice affects the jurisdiction of the Assessing Officer to proceed with the assessment and thus, affects the validity of the proceedings for assessment or reassessment. A notice issued under section 148 of the Act against a dead person is invalid, unless the legal representative submits to the jurisdiction of the Assessing Officer without raising any objection." Consequently, in view of the above, a reopening notice under section 148 of the Act, 1961 issued in the name of a deceased assessee is null and void.*

ALSO, NO NOTICE UNDER SECTION 148 OF THE ACT, 1961 WAS EVER ISSUED UPON THE PETITIONER DURING THE PERIOD OF LIMITATION. CONSEQUENTLY, THE PROCEEDINGS AGAINST THE PETITIONER ARE BARRED BY LIMITATION AS PER SECTION 149(1)(b) OF THE ACT, 1961.

28. *Also, no notice under section 148 of the Act, 1961 was ever issued to the petitioner during the period of limitation and simply proceedings were transferred to the PAN of the petitioner, who happens to be one of the four legal heirs of the deceased assessee vide letter dated 27th December, 2019. Therefore, the assumption of jurisdiction qua the Petitioner for the relevant assessment year is beyond the period prescribed and consequently, the proceedings against the petitioner are barred by limitation in accordance with Section 149(1)(b) of the Act, 1961.*

29. *In Smt. Sudha Prasad (supra) the petitioner had challenged the assessment order and demand notice only. Neither non-issuance of notice was challenged nor was the issue of proceedings being barred by limitation raised or decided. Consequently, the said judgment is inapplicable to the present case and is therefore, of no help to the revenue.*

AS IN THE PRESENT CASE PROCEEDINGS WERE NOT INITIATED/PENDING AGAINST THE ASSESSEE WHEN HE WAS ALIVE AND AFTER HIS DEATH THE LEGAL REPRESENTATIVE DID NOT STEP INTO THE SHOES OF THE DECEASED ASSESSEE, SECTION 159 OF THE ACT, 1961 DOES NOT APPLY TO THE PRESENT CASE.

30. *Section 159 of the Act, 1961 applies to a situation where proceedings are initiated/pending against the assessee when he is alive and after his death the legal representative steps into the shoes of the deceased assessee. Since that is not the present factual scenario, Section 159 of the Act, 1961 does not apply to the present case.*

31. *in Alamelu Veerappan v. The Income-tax Officer, Non Corporate Ward 2(2), Chennai 2018 (6) TMI 760 - Madras High Court, it has been held by the Madras High*

Court, "In such circumstances, the question would be as to whether Section 159 of the Act would get attracted. The answer to this question would be in the negative, as the proceedings under section 159 of the Act can be invoked only if the proceedings have already been initiated when the assessee was alive and was permitted for the proceedings to be continued as against the legal heirs. The factual position in the instant case being otherwise, the provisions of Section 159 of the Act has no application." In Rajender Kumar Sehgal (supra), a Coordinate bench of this Court has held, "This court is of the opinion that the absence of any provision in the Act, to fasten revenue liability upon a deceased individual, in the absence of pending or previously instituted proceeding which is really what the present case is all about, renders fatal the effort of the revenue to impose the tax burden upon a legal representative."

THERE IS NO STATUTORY REQUIREMENT IMPOSING AN OBLIGATION UPON LEGAL HEIRS TO INTIMATE THE DEATH OF THE ASSESSEE.

***32.** This Court is of the view that in the absence of a statutory provision it is difficult to cast a duty upon the legal representatives to intimate the factum of death of an assessee to the income tax department. After all, there may be cases where the legal representatives are estranged from the deceased assessee or the deceased assessee may have bequeathed his entire wealth to a charity. Consequently, whether PAN record was updated or not or whether the Department was made aware by the legal representatives or not is irrelevant. In Alamelu Veerappan (supra) it has been held "nothing has been placed before this Court by the Revenue to show that there is a statutory obligation on the part of the legal representatives of the deceased assessee to immediately intimate the death of the assessee or take steps to cancel the PAN registration."*

***33.** The judgment in Pr. Commissioner of Income-tax v. Maruti Suzuki India Limited (supra) offers no assistance to the respondents. In Pr. Commissioner of Income-tax v. Maruti Suzuki India Limited (supra) the Supreme Court was dealing with Section 170 of the Act, 1961 (succession to business otherwise than on death) wherein notice under section 143(2) of the Act, 1961 was issued to non-existing company. In that case, Department by very nature of transaction was aware about the amalgamation. However, the said judgment nowhere states that there is an obligation upon the legal representative to inform the Income-tax Department about the death of the assessee or to surrender the PAN of the deceased assessee. The relevant portion of the said judgment is reproduced herein below:-*

"35. In this case, the notice under section 143(2) under which jurisdiction was assumed by the assessing officer was issued to a non-existent company. The assessment order was issued against the amalgamating company. This is a substantive illegality and not a procedural violation of the nature adverted to in Section 292B.

** ** **

39. In the present case, despite the fact that the assessing officer was informed of the amalgamating company having ceased to exist as a result of the approved scheme of amalgamation, the jurisdictional notice was issued only in its name. The basis on which jurisdiction was invoked was fundamentally at odds with the legal principle that the amalgamating entity ceases to exist upon the approved scheme of amalgamation. Participation in the proceedings by the appellant in the circumstances cannot operate as an estoppel against law. This position now holds the field in view of the judgment of a co-ordinate Bench of two learned judges which dismissed the appeal of the Revenue in Spice Enfotainment on 2 November 2017. The decision in Spice Enfotainment has been followed in the case of the respondent while dismissing the Special Leave Petition for AY 2011-2012. In doing so, this Court has relied on the decision in Spice Enfotainment.

34. *Consequently, the legal heirs are under no statutory obligation to intimate the death of the assessee to the revenue.*

SECTION 292B OF THE ACT, 1961 HAS BEEN HELD TO BE INAPPLICABLE VIZ-A-VIZ NOTICE ISSUED TO A DEAD PERSON IN RAJENDER KUMAR SEHGAL (SUPRA), CHANDRESHBHAI JAYANTIBHAI PATEL (SUPRA) AND ALAMELU VEERAPPAN (SUPRA).

35. *This Court is of the opinion, that issuance of notice upon a dead person and non-service of notice does not come under the ambit of mistake, defect or omission. Consequently, Section 292B of the Act, 1961 does not apply to the present case.*

36. *In Skylight Hospitality (supra) notice was issued to Skylight Hospitality Pvt. Ltd. instead of Skylight Hospitality LLP. In that factual context, this Court had observed, "Noticeably, the appellant having received the said notice, had filed without prejudice reply/letter dated April 11, 2017. They had objected to the notice being issued in the name of the company, which had ceased to exist. However, the reading of the said letter indicates that they had understood and were aware, that the notice was for them. It was relied and dealt with by them." The Supreme Court while dismissing the SLP had also observed "In the peculiar facts of this case, we are convinced that wrong name given in the notice was merely a clerical error which could be corrected under section 292B of the Income-tax Act."*

37. *In any event, Section 292B of the Act, 1961 has been held to be inapplicable viz-a-viz notice issued to a dead person in Rajender Kumar Sehgal (supra), Chandreshbhai Jayantibhai Patel (supra) and Alamelu Veerappan (supra). In all the aforesaid cases, the judgment of Skylight Hospitality (supra) had been cited by the revenue.*

IN RAJENDER KUMAR SEHGAL (SUPRA) A COORDINATE BENCH OF THIS COURT HAS HELD THAT SECTION 292BB OF THE ACT, 1961 IS APPLICABLE TO AN ASSESSEE AND NOT TO A LEGAL REPRESENTATIVE.

38. *This Court is also of the view that Section 292BB of the Act, 1961 is applicable to an assessee and not to a legal representative. Further, in the present case one of the legal*

heirs of the deceased assessee, i.e. the petitioner, had neither cooperated in the assessment proceedings nor filed return or waived the requirement of Section 148 of the Act, 1961 or submitted to jurisdiction of the Assessing Officer. She had merely uploaded the death certificate of the deceased assessee. In Commissioner of Income Tax-VIII, Chennai v. Shri M. Hemanathan 2016 (4) TMI 258 - Madras High Court it has been held "In the case on hand, the assessee was dead. It was the assessee's son, who appeared and perhaps cooperated. Therefore, the primary condition for the invocation of Section 292BB is absent in the case on hand. Section 292BB is in place to take care of contingencies where an assessee is put on notice of the initiation of proceedings, but who takes advantage of defective notices or defective service of notice on him. It is trite to point out that the purpose of issue of notice is to make the noticee aware of the nature of the proceedings. Once the nature of the proceedings is made known and understood by the assessee, he should not be allowed to take advantage of certain procedural defects. That was the purpose behind the enactment of Section 292BB. It cannot be invoked in cases where the very initiation of proceedings is against a dead person. Hence, the second contention cannot also be upheld."

39. *Even a Coordinate Bench of this Court in Rajender Kumar Sehgal (supra) has held "If the original assessee had lived and later participated in the proceedings, then, by reason of Section 292BB, she would have been precluded from saying that no notice was factually served upon her. When the notice was issued in her name- when she was no longer of this world, it is inconceivable that she could have participated in the reassessment proceedings, (nor is that the revenue's case) to be estopped from contending that she did not receive it. The plain language of Section 292BB, in our opinion precludes its application, contrary to the revenue's argument."*

40. *Consequently, the applicability of Section 292BB of the Act, 1961 has been held to be attracted to an assessee and not to legal representatives.*

CONCLUSION

41. *To conclude, the arguments advanced by the respondent are no longer res integra and have been consistently rejected by different High Courts including this jurisdictional Court. In view of consistent, uniform and settled position of law, to accept the submissions of the respondent would amount to unsettling the 'settled law'. In fact, in Pr. Commissioner of Income-tax v. Maruti Suzuki India Limited (supra), the Supreme Court speaking through Hon'ble (Dr.) Justice Dhananjaya Y. Chandrachud has succinctly observed as under:-*

"40. We find no reason to take a different view. There is a value which the court must abide by in promoting the interest of certainty in tax litigation. The view which has been taken by this Court in relation to the respondent for AY 2011-12 must, in our view be adopted in respect of the present appeal which relates to AY 2012-13. Not doing so will only result in uncertainty and displacement of settled expectations. There is a significant value which must attach to observing the requirement of consistency and certainty. Individual affairs are conducted and business decisions are made in the expectation of

consistency, uniformity and certainty. To detract from those principles is neither expedient nor desirable."

42. *Keeping in view the aforesaid, the present writ petition is allowed and the impugned notice dated 31st March, 2019 and all consequential orders/proceedings passed/initiated thereto including orders dated 21st November, 2019 and 27th December, 2019 are quashed."*

8. In view of the above, it is observed that the facts of the case and judicial pronouncements discussed (supra) are similar. Resultantly respectfully following the same, **ground no. 3 and 4 raised by the assessee are allowed and assessment order passed by the AO is quashed. In the result, relevant grounds of the assessee are allowed and consequential relief is provided.**

9. In the result, appeal of the assessee is allowed on technical grounds without going into the merits of the case.

ITA No. 707/Mum/2024

10. In view of the above findings in quantum appeal, the findings in this penalty appeal are also same and above findings will be applied *mutatis mutandis* here also. **Based on the above, the grounds raised by the assessee are allowed and penalty order also [which is based on the assessment order discussed (supra)] quashed.**

11. In the result both the appeals are allowed in above terms.

Order pronounced in the open court on 24th day of September, 2024.

Sd/-	Sd/-
(KAVITHA RAJAGOPAL)	(GAGAN GOYAL)
JUDICIAL MEMBER	ACCOUNTANT MEMBER

Mumbai, दिनांक/Dated: 24/09/2024

Dhananjay, Sr. PS

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त CIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., मुबंई/DR, ITAT, Mumbai
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar)
ITAT, Mumbai