

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD

BEFORE MRS. ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND MS. SUCHITRA R. KAMBLE, JUDICIAL MEMBER

ITA No. 475/Ahd/2023
निर्धारण वर्ष/Assessment Year: 2013-14

Nirma Limited, Nirma House, Ashram Road, Ahmedabad-380 009 PAN : AAACN 5350 K	Vs.	The Dy. Commissioner of Income-tax, Circle-3(1)(1), Ahmedabad-380009
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :		Shri Bandish Soparkar, AR
Revenue by :		Shri Sanjay Kumar, Sr DR

सुनवाई की तारीख/Date of Hearing : 11.07.2024
घोषणा की तारीख /Date of Pronouncement: 09.10.2024

आदेश/ORDER

PER ANNAPURNA GUPTA, ACCOUNTANT MEMBER:

Present appeal has been filed by the assessee against the order of the Commissioner of Income-tax (Appeals)-12, Ahmedabad [hereinafter referred to as "CIT(A)" for short] dated 10.04.2023 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for the Assessment Year (AY) 2013-14.

2. The effective ground raised by the assessee is as follows:-

"In law and in the facts and circumstances of the Appellant case, the learned Commissioner of Income-tax (Appeals) has grossly erred in dismissing the ground of the appellant in not granting interest u/s 244A of I.T. Act on excess self-assessment tax from January 2017 to October 2017."

3. The solitary grievance of the assessee in the present appeal relates to refusal of grant of interest on refund of self-assessment tax in terms of provisions of Section 244A of the Act. The orders of the Revenue Authorities reveal that the same was consistently denied, both by the Assessing Officer and the Id. CIT(A), for the reason that the refund of self-assessment tax was found to be less than 10% of the tax determined in regular assessment under Section 143(3) of the Act. Reference was made to the proviso to Section 244A(1)(aa) of the Act which reads as under:-

“Interest on refunds.

244A. (1) Where refund of any amount becomes due to the assessee under this Act, he shall, subject to the provisions of this section, be entitled to receive, in addition to the said amount, simple interest thereon calculated in the following manner, namely : –

45[(a) where the refund is out of any tax collected at source under section 206C or paid by way of advance tax or treated as paid under section 199, during the financial year immediately preceding the assessment year, such interest shall be calculated at the rate of one-half per cent for every month or part of a month comprised in the period, –

(i) from the 1st day of April of the assessment year to the date on which the refund is granted, if the return of income has been furnished on or before the due date specified under sub-section (1) of section 139; or

(ii) from the date of furnishing of return of income to the date on which the refund is granted, in a case not covered under sub-clause (i);

(aa) where the refund is out of any tax paid under section 140A, such interest shall be calculated at the rate of one-half per cent for every month or part of a month comprised in the period, from the date of furnishing of return of income or payment of tax, whichever is later, to the date on which the refund is granted:

Provided that no interest under clause (a) or clause (aa) shall be payable, if the amount of refund is less than ten per cent of the tax as determined under sub-section (1) of section 143 or on regular assessment;]

(b) in any other case, such interest shall be calculated at the rate of one-half per cent for every month or part of a month comprised in the period or periods from the date or, as the case may be, dates of payment of the tax or penalty to the date on which the refund is granted.

Explanation. – For the purposes of this clause, "date of payment of tax or penalty" means the date on and from which the amount of tax or penalty specified in the notice of demand issued under section 156 is paid in excess of such demand."

4. The relevant finding of the Id. CIT(A) denying the assessee interest on refund of self-assessment tax is at paragraph 7.2 of his order which reads as under:-

"7.2 Submission of the appellant is duly considered. Proviso to the section 244A (1) [supra] referring to the clause (aa) says that no interest shall be granted if the amount of refund is less than ten per cent of the tax as determined under sub-section (1) of section 143 or on regular assessment. SAT paid is Rs.93,41,790/-. Tax payable as per section 143(1) processing is Rs.79,14,26,718/- and as per regular assessment is Rs. 78,31,32,108/- calculated by the appellant itself. SAT paid is 1.19% of the tax payable. The contention of the AO is correct. As per proviso to section 244A, no interest on amount of SAT is eligible. Case laws cited predate the amendment in the Act wherein clauses (a) & (aa) to section 244A(1) were inserted by the FA 2016 w. e. f. 01/06/2016. The confusion in law regarding grant of interest on refund of SAT has been cleared unambiguously. Now, interest on refund is allowable but subject to the condition laid by the proviso that if SAT paid is less than 10% of the tax paid then no interest is payable. Hence, they do not apply in this case. Action of the AO to deny interest on excess SAT paid is upheld. Ground of appeal 3 is dismissed."

5. The facts of the case are that the Assessing Officer had passed an order u/s 154 of the Act in the case of the assessee for the impugned year on 15.03.2018 determining refund of Rs.28,61,840/-. The assessee had filed a rectification petition claiming that the interest u/s 244A of the Act was short

granted on various issues. Two of the claims of the assessee were accepted; however, claim of interest on self-assessment tax was rejected.

6. Before us, learned Counsel for the assessee filed a chronology of events in the entire case beginning from the filing of the original return/revised return filed by the assessee showing normal income of Rs.7.74 crores and book profits of Rs.391.41 crores on which tax payable and paid was Rs.79.14 crores, and refund of Rs.27.37 lakhs was claimed in the return of income filed. The subsequent events reveal that the assessment was framed determining normal income multi-fold times at Rs.407 crores as against Rs.7.74 crores returned by the assessee. That, subsequently this income at Rs.407 crores was reduced to Rs.406.30 crores in a rectification order passed u/s 154 of the Act. That, thereafter the Id. CIT(A) drastically reduced the income assessed to tax granting huge relief to the assessee assessing it at Rs.25.63 crores. This order giving effect to the Id. CIT(A)'s order was passed on 21.09.2017, but the assessee was not granted any interest u/s 244A of the Act. Subsequently, a rectification application was filed by the assessee seeking interest on various portion of the refund. All of which was granted by the Assessing Officer, except on refund of self-assessment tax to the tune of Rs.27.37 lakhs, which was paid while filing the return of income. The entire chronology of events filed before us is as under:-

<i>Date</i>	<i>Particulars</i>	<i>Pg No</i>
29.11.2013	<i>Original ROI filed</i>	
31.03.2015	<i>Revised ROI filed. Normal Income at Rs.7.74 crores. Book Profits at Rs. 391.41 crores Tax payable 79.14 crores Tax paid 79.41 crores Refund claimed Rs.27.37 lakhs</i>	1-5
17.01.2017	<i>Assessment Order normal income @407 crores. Book Profit Rs.394 crores Tax payable 77.80 crore. Computation shows that credit of Advance Tax and Self Assessment tax is given full. TDS is short calculated</i>	6-23

14.02:2017	154 order rectifying error in assessment order. Total income 406.30 crores.	Seen on 29
21.07.2017	CIT(A) decided the appeal	
21.09.2017	OGE to CIT(A)'s order. Income assessed at Rs.25.63 crores. Book Profit Rs. 391.41 crores	29 - 31
21.12.2017	Rectification application by Assessee to correct error in OGE 1. TDS is short granted. 2. Interest u/s 234C will be revised. 3. Interest u/s 244A not granted	32-33
15.03.2018	154 der passed to correct error 1. TDS is to be granted 2. Depreciation is withdrawn assessed Normal at Rs.26.55 crores Book Profits at Rs.391.41 crores Tax payable: Rs.79.14 crores Tax paid: Rs.79.42 crores Refund due Rs.28.61 lakhs. Computation now gives full TDS credit, But 244A interest is not calculated although agreed to in order	24-27
11.06:2018	Rectification application by Assessee to correct error in order of 15.03.2018 and 21.09.2017 1. Interest u/s 244A(l)(b) on refund due from Jan 17 (Assessment order) to October 17(date of part refund); 2. Interest u/s 244A(1A) on refund from April 17 to Oct 17 3. Interest u/s 244A (1A) on balance refund from April 17 to May 18	34-35
26.06.2018	Order u/s 154 rejecting the application 1. Interest of Rs.41,068/- cannot be granted because of proviso to Section 244A(1)(aa) 2. Interest is granted on 7 crores for the period of April 17 to Oct 17 = Rs.24.50 lakhs 3. Interest is granted for balance amount(Rs.28,61,845) for Nov 17 to May 18 = Rs.1 lakhs	
10.04.2023	CITT(A) dismissed the appeal	

7. The issue before us is regarding grant of interest on this refund of self-assessment tax of Rs.27.37 lakhs payable from January 2017 when the assessment order was passed to October 2017 when the refund was finally granted after giving appeal effect to the order of the Id. CIT(A).

8. The contention of the Id. Counsel for the assessee before us was that this self-assessment tax paid by the assessee had been adjusted against the demand raised on account of assessment framed on the assessee vide assessment order dated 17.01.2017. That, accordingly the self-assessment tax had lost its character as self-assessment tax and, therefore, was not covered

under Section 244A(1)(aa) of the Act, but was to be treated as covered under Section 244A(1)(b) of the Act, and therefore, grant of interest would not be affected by the proviso which applied only to sub-clause (aa) to Section 244A(1) of the Act. In this regard, our attention was drawn to the decision of the ITAT, Delhi Bench in the case of AWP Assistance (I) P. Ltd. Vs. DCIT in ITA No.6585/Del/2017 dated 08.04.2021, wherein it was pointed out that the issue was identical relating to denial of interest on refund of self-assessment tax paid by the assessee. Copy of the order was placed before us and our attention was drawn to the findings of the ITAT at paragraph Nos. 9-11 of the order as under:-

"7. We have heard the rival contentions and perused the material available on record and the submissions made by the Ld. Counsel for the assessee. We find that Ld.CIT(A) has decided the issue by observing as under:-

4.3. "I have given careful consideration to the arguments of the appellant as well as the relevant provisions of the Income tax Act.

The amendment to Section 244A sub sections (a) & (aa) was made w.e.f 01.06.2016. Therefore, it is very clear that the provisions of Section 244A (i)(aa) will not apply to cases prior to 01.06.2016. The claim of the Appellant cannot be allowed as this case pertains to A.Y.2013-14 and the Self Assessment tax deposited by the appellant was before the cutoff date from which 244A (i)(aa) became effective.

Therefore, the appeal of the assessee for allowance of interest u/s 244A(i)(aa) on the refund amount cannot be allowed."

8. From the above finding of Ld.CIT(A), it is clear that the claim of interest was disallowed purely on the ground that the amendment to section 244A sub-section (a) & (aa) of the Act was made w.e.f. 01.06.2016 since the present appeal pertains to the Assessment Year 2013-14. Therefore, the amended provisions of section 244A of the Act could not be made applicable for the year under appeal.

9. We have perused the judgement of the Hon'ble High Court of Punjab & Haryana in the case of CIT vs Punjab Chemical & Crop. Protection Ltd. (supra). The Hon'ble High Court has held as under:-

8. "The aforesaid provision came up for interpretation and consideration in National Horticulture Board's case {supra} wherein it was held as under (page 16 of 253 ITR) :

"A conjoint reading of the provisions quoted above shows that the assessee is entitled to receive interest on the amount of refund at the rates prescribed in clauses (a) and (b) of sub-section (1) of section 244A. The rationale underlying this provision is to compensate the assessee in lieu of the deprivation of his property right by virtue of unlawful collection of tax. If the proceedings resulting in the refund are delayed due to reasons attributable to the assessee, then the period of delay has to be excluded from the period for which the interest is payable. In other words, if the assessee is responsible for the delay in the finalisation of the proceedings on the basis of which he becomes entitled to refund, then the period of delay is to be excluded from the total period for which interest becomes payable. However, there is nothing in the plain language of sub-section (1) and (2) of section 244A from which it can be inferred that the assessee can be deprived of the interest in respect of the period during which his application for refund remains pending before the competent authority."

9. The issue whether refund of self-assessment tax on account of excess amount of tax paid by the assessee would entitle an assessee to claim interest thereon at the time of refund was considered by the Delhi High Court in Suttle Industries Ltd.'s case {supra}. Following the judgment of the Madras High Court in Cholamandalam Investment & Finance Co. Ltd.'s case {supra}, it was observed as under (page 337 of 325 ITR) :

"In the case of CIT v. Cholamandalam Investment & Finance Co. Ltd. [2007] 294 ITR 438 (Mad), the Madras High Court dealt with the question of whether the assessee is entitled to interest under section 244A as per clause (l)(b) of that section, when the refund arises on account of payment of self assessment tax. The Madras High Court observed as under (page 442 of 294 ITR):

'Even though the short title to section 140A reads as self- assessment, the charging phrase employed : section 140A namely "Where any tax is payable on the basis of any return required to be furnished under section 115WD or section 115WH or section 139 or section 142 or section 148 or section 153A, as this case may be ; the assessee shall be liable to pay such tax together with interest payable under any provision of this

Act for any delay in furnishing the return", makes it clear that there is no difference between :

(i) the tax paid under section 115WJ, which deals with advance tax in respect of fringe benefits; or

(ii) the tax collected at source under section 206C; or

(iii) any tax paid by way of advance tax or any tax treated as paid under section 199, which deals with credit for tax deducted, which are provided under section 244A(1)(a).

The proviso to section 244A(l)(a) makes it clear that no interest shall be payable if the amount of refund is less than 10 per cent, on regular assessment with regard to the refund of advance tax paid under section 115WJ in respect of fringe benefits ; (ii) tax collected at source under section 206C; and

(iii) advance tax or any tax treated as paid under section 199. But, with respect to other tax as per section 244A(l)(b), the interest shall be payable even if the amount is less than 10 per cent, of the tax as determined under section 143(1) or on the regular assessment, because there is no proviso to section 244A(l)(b) as provided under section 244A(l)(a).' The Madras High Court further observed (page 443 of 294 ITR) :

'It is also trite law that wherever the assessee is entitled to refund, there is a statutory liability on the Revenue to pay the interest on such refund on general principles to pay the interest on sums wrongfully retained (reference Sandvik Asia Ltd).'

The Supreme Court dismissed the Special Leave Petition (SLP) No. 16877 of 2008 filed by the Revenue against the decision in Cholamandalam Investment and Finance Co. Ltd. [2007] 294 ITR 438 (Mad , vide order dated December 3, 2009. The Supreme Court has also, recently, in the case of CIT v. H.E.G. Ltd. reported in [2010] 324 ITR 331 (SCI, vide its order dated December 3, 2009, held that the expression 'refund of any amount' would include interest under section 244A (on refund of tax deducted at source) to which the assessee was lawfully entitled but had been wrongly withheld by the Department."

10. It was further held that the amount of tax due on the returned income is to be paid by way of tax deducted at source (section 199), advance tax (section

209) or by way of self-assessment tax (section 140A). In the event of refund, the assessee is entitled to payment of interest on the excess amount of tax paid. It was noticed as under (page 338 of 325 ITR) :

"The tax due on the returned income has to be paid by way of tax deducted at source (section 199), advance tax (section 209) or by way of self-assessment tax (section 140A). In addition, where the assessment is completed at an income higher than the returned income, the tax payable by the assessee is specified in the notice of demand issued under section 156 of the Act. Where there is a shortfall in payment on tax vis-a-vis the tax finally due on the assessed income, the assessee is liable to pay interest under section 234B of the Act. Conversely, where the Revenue makes a high-pitched assessment which is subsequently reduced/modified in appeal, any payment of taxes made, which are subsequently refunded as a consequence of relief obtained in appeals, etc., are monies legitimately belonging to the taxpayers and wrongly withheld by the Government. This is based on the principle that if the Revenue had, in the first instance, made correct assessment of the tax liability of the assessee, the assessee would not have been deprived by the use of money. In such a situation, where pre-paid taxes are in excess of the assessed tax, the assessee is entitled to refund of such tax along with interest thereon.

Where an assessee out of abundant caution pays self- assessment whilst staking a claim in the return, which claim is accepted, resulting in refund of self-assessment tax, the assessee should be equally entitled to interest thereon.

Section 244A was inserted in the statute as a measure of rationalization to ensure that the assessee is duly compensated by the Government, by way of payment of interest for monies legitimately belonging to the assessee and wrongfully retained by the Government, without any gaps. Therefore, in our view where the self-assessment tax paid by the assessee under section 140A is refunded, the assessee should be, on principle entitled to interest thereon since the self-assessment tax falls within the expression 'refund of any amount'."

Similar view was expressed by the Delhi High Court in MMTCL Ltd. 's case (supra).

11. It may be observed that in so far as the nature of payment of tax is concerned, the tax deducted at source, advance tax and also tax paid by way of self-assessment, after its adjustment in the tax liability of the assessee on

regular assessment loses its original character and becomes tax paid in pursuance of the liability. Once that is so, it cannot be held that the assessee is only entitled to interest under section 244A(l)(b) on tax deducted at source or advance tax and not on self-assessment tax paid under section 140A of the Act which was found to be paid in excess. The assessee shall be entitled to interest under section 244A(l)(b) of the Act on the refund of self-assessment tax as well.

12. *The Tribunal, while adjudicating the issue, had noticed as under:*

"6. We have considered the rival submissions carefully on this issue. Section 244A deals with the grant of interest on refund of any amount of tax which becomes due to the assessee in terms of the provisions of Act. Clauses (a) and (b) of sub-section (1) of section 244A deal with two different situations. Clause (a) deals with refund of taxes which have been paid under section 115WJ or collected at source under section 206C or paid by way of advance tax or treated as paid under section 199 of the Act. Clause (b) deals with refund of taxes in any other case. Clearly, in so far as the present case is concerned, the provisions of clause (a) are not attracted inasmuch as it is undisputed that the refund accruing to the assessee by the order of the Assessing Officer dated December 12, 2001, was not of taxes, which have been paid in the manner stated in clause (a). The tax refunded in the instant case has been paid as self-assessment tax under section 140A of the Act and, thus, as per the assessee, clause (b) governs the field. The Revenue contends that clause (b) is confined to situations where the tax refunded has been paid in terms of a notice of demand issued by the Assessing Officer under section 156. In our view, the implication of clause (b) as is understood by the Department, is not borne out of the language of the statute. No doubt, self-assessment tax is paid by an assessee on the basis of the income declared in the return. Once the tax so paid gets adjusted against the tax determined by the Assessing Officer upon assessment, such self-assessment tax takes the imprint of a tax paid in pursuance to an assessment. In fact a similar issue was considered by the Ahmedabad Bench of the Tribunal in the case of Dhanvi Trading and Investment (P.) Ltd. {supra} the relevant portion of which we reproduce herein :

'So long as the self-assessment tax possesses and retains the character of self-assessment, there is no question of reckoning the same for the purposes of treating it as excess payment and allowing interest as envisaged under section 244A till the regular assessment is made under section 143 or section 144, it is only on the date the assessment is made that the deeming fiction contained under section 244A(2) comes

into play and the self-assessment tax is deemed to have been paid towards the regular assessment. It is, therefore, on the date of the regular assessment that the self-assessment tax loses its identity and assumes the character of the tax paid for the purpose of quantification of any excess of tax payment in response to the notice of demand issued under section 156. The explanation appended to section 244A(1) amply clarifies the position as explained above.' From the above, it, therefore, follows that tax paid under section 140A is also taken as paid in pursuance of an assessment after the completion of assessment.

7. Moreover, the rationale of the provisions of section 244A has been a subject matter of review by the hon'ble jurisdictional High Court of Punjab and Haryana in the case of National Horticulture Board (supra). It has been opined that die rationale underlying the provision was to compensate the assessee for deprivation of his property right which was by virtue of an unlawful collection of tax. In fact, tested on such anvil, interest under section 244A on refund of tax paid as self-assessment tax cannot be considered as outside the purview of section 244A of the Act. The significance of the Explanation below clause (b) is merely to stipulate the period for which the interest has to be granted. For the purpose of clause (b), the interest is payable for the period starting from the date of the payment of tax ending up to the date on which such refund is granted. Therefore, in principle, we uphold the stand of the assessee that it was eligible for interest under section 244A(l)(b) on the refund accruing to it as a result of the order of giving appeal effect on December 12, 2001. However, while computing the eligible interest, it appears that the period was considered from 1st day of April 1989 up to the date of refund. Whereas in terms of clause (b) of section 244A(l)(b) read with the Explanation thereof the period for which the interest can be granted is the date on which the self-assessment tax was adjusted against the assessed income and up to the date of actual grant of refund. Therefore, to this extent, we find that there was a mistake apparent in the order of the Assessing Officer dated December 12, 2001, by way of which interest under section 244A amounting to Rs. 7,02,044 was allowed to the assessee. We, therefore, set aside the order of the lower authorities and direct the Assessing Officer to recompute the interest eligible to the assessee in the manner indicated above."

13. Learned counsel for the assessee had made reference to plethora of judgments noticed in paragraph 4 hereinbefore. A careful perusal of the said judgments clearly spells out that the issue in these judgments was different in the light of the factual matrix involved therein and in none of the cases, the issue whether the assessee was entitled to interest on refund of self-assessment

tax paid under section 140A of the Act in terms of section 244A or not, was under consideration. Thus, no advantage can be derived by the learned counsel for the revenue from the aforesaid pronouncements."

10. Respectfully following the binding precedents, we therefore, direct the Assessing Officer to allow the claim of interest on self-assessment tax as made by the assessee in accordance with law. Thus, grounds raised by the assessee are allowed.

11. In the result, the appeal of the assessee is allowed."

9. Our attention was particularly drawn to paragraph No. 9, sub-para 11, wherein the findings of the Hon'ble Delhi High Court in M.M.T.C. Ltd's case was reproduced, holding that **tax paid by way of self-assessment, after its adjustment in the tax liability of the assessee on regular assessment loses its original character and becomes tax paid in pursuance of the liability and once that is so, it cannot be held that the assessee is only entitled to interest u/s 244A(1)(b) on TDS or advance tax, and not on self-assessment tax paid. That the assessee accordingly shall be entitled to interest u/s 244A(1)(b) of the Act on the refund of self-assessment tax as well.**

10. Our attention was also drawn to paragraph No.12 reflecting the findings of the Tribunal in the said case to the effect that, **no doubt, self-assessment tax is paid by an assessee on the basis of the income declared in the return. Once the tax so paid gets adjusted against the tax determined by the Assessing Officer upon assessment, such self-assessment tax takes the imprint of a tax paid in pursuance to an assessment.**

11. The ld. DR was unable to bring to our notice any judgement of either the High Court or the Apex Court overruling the proposition laid down by the ITAT in the case of AWP Assistance (I) Pvt. Ltd.

12. We have considered the contentions of both the parties and we are in agreement with the Id. Counsel for the assessee that it is entitled to interest on refund of self-assessment tax. Considering the decision of the ITAT, Delhi Bench in the case of AWP Assistance (I) Pvt. Ltd., it is evident that self-assessment tax paid by the assessee loses its character as self-assessment tax once it got adjusted against the tax liability determined in regular assessment. Therefore, this tax paid by the assessee no longer retained its character of self-assessment tax and was not covered under sub-clause (aa) of Section 244A(1) of the Act. We agree with the Id. Counsel for the assessee that after adjustment of the self-assessment tax against the taxes determined to be paid by the assessee on regular assessment, the refund of this tax fell in the category of other taxes under sub-clause (b) of Section 244(A)(1) of the Act and therefore, was not hit by the proviso which applied to only clause (aa) of Section 244A(1) of the Act denying grant of interest on refund where the refund was below 10% of the tax determined to be paid by the assessee. In view of the above, we hold that the assessee is entitled to interest on refund of self-assessment tax of Rs.27.37 lakhs for the period from January 2017 to October 2017. Ground of appeal raised by the assessee is accordingly allowed.

13. In effect, appeal of the assessee is allowed.

Order pronounced in the open Court on 09/10/2024 at Ahmedabad.

Sd/-

**(SUCHITRA R. KAMBLE)
JUDICIAL MEMBER**

Ahmedabad; Dated 09/10/2024

***btk*

Sd/-

**(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER**

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, अधिकरण अपीलीय आयकर , /DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

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आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण
ITAT, Ahmedabad