



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.365/CTK/2023: Assessment Year-2010-2011
ITA No.369/CTK/2023: Assessment Year-2011-2012
ITA No.366/CTK/2023: Assessment Year-2012-2013
ITA No.367/CTK/2023: Assessment Year-2013-2014
ITA No.372/CTK/2023: Assessment Year-2015-2016**

Sankar Paikaray, Prop: Chilka Dhaba, Block No.100, Samantaraypur, Balugaon.	Vs.	Income Tax Officer, Khurda Ward, Khurda
PAN/GIR No.ADZPP 5068 K		
(Appellant)	..	(Respondent)

Assessee by : Shri S.K.Agrawalla, CA &
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 14/10/2024
Date of Pronouncement : 14/10/2024**

ORDER

Per Bench

ITA No.365/CTK/2023, ITA No.369/CTK/2023 are the appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi dated 19.10.2023 in Appeal No. CIT(A), Bhubaneswar-1/11125/2017-18 and CIT(A), Bhubaneswar-1/11030/2017-18 for the assessment years 2010-2011 and 2011-12 and ITA No.366 & 367/CTK/2023 are the appeals filed by the assessee against the separate order of Id CIT(A), NFAC , Delhi dated

2.11.2023 in Appeal No. CIT(A), Bhubaneswar-1/11031/2017-18 and CIT(A), Bhubaneswar-1/11038/2017-18 for the assessment years 2012-13 & 2013-14, respectively. ITA No.372/CTK/2023 is the appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 8.6.2023 in Appeal NO.NFAC/2014-15/10104559 against confirmation of levy of penalty u/s.271(1)(c) of the Act for the assessment year 2015-16.

2. Shri S.K.Agrawalla, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. In regard to ITA No.365, 369, 366 & 367/CTK/2023, it was submitted by Id AR that there was a survey u/s.133A of the Act on the premises of the assessee on 13.3.2015. Consequent to the survey report, reopening had been proposed by the Assessing Officer. For the assessment years 2010-2011 & 2011-12, approval had been obtained from the Pr. CIT, Bhubaneswar-1 and for the assessment years 2012-13 & 2013-14, approval had been obtained from the JCIT, Range-2, Bhubaneswar. Id AR drew our attention to the copy of the approval granted by the JCIT, Range-2, Bhubaneswar for the assessment year 2012-13, 2013-14 & 2014-15, which reads as follows:

ITA No.365/CTK/2023: Assessment Year-2010-2011
 ITA No.369/CTK/2023: Assessment Year-2011-2012
 ITA No.366/CTK/2023: Assessment Year-2012-2013
 ITA No.367/CTK/2023: Assessment Year-2013-2014
 ITA No.372/CTK/2023: Assessment Year-2015-2016



Government of India
 Office of the Jt. Commissioner of Income Tax, Range-2,
 3rd Floor, Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar – 751007.

F.No. JCIT/R-2/BBSR/151/2016-17/ 4996
 Dated, Bhubaneswar the 08th November, 2016.
 16th

सेवा में/To

The Income Tax Officer
 Khurda Ward, Khurda.

विषय/Sub : Approval for initiation of proceedings u/s.147 of the I. T. Act,
 1961 in the case of Shri Sankar Paikarray for the AY 2012-13 to 2014-
 15 - Matter regarding.
 संदर्भ/Ref : Your letter Nos.ITO/Khurda/2016-17/1710 dtd. 27.11.2016

Please refer to the above.

Your proposal for initiation of proceedings under section 147 of the I. T. Act
 in the following cases hereby approved under section 151(2) of the I.T. Act, 1961.

Sl. No.	Name of the assessee	PAN	A.Y.
1	Shri Sankar Paikarray	ADZPP5068K	2012-13 ✓
2	Shri Sankar Paikarray	ADZPP5068K	2013-14 ✓
3	Shri Sankar Paikarray	ADZPP5068K	2014-15

Necessary action shall be taken expeditiously as per the relevant provisions of
 the I.T.Act. The assessment record in 03 volumes, as submitted, is returned herewith.

प्रमाणित करी प्रतिलिपि
 GUARANTEED TO BE A TRUE COPY
 M. K. Pattanahik
 INCOME TAX OFFICER
 Khurda Ward Khurda
 04/02/2016

(Suresh Sivanandan)
 Jt. Commissioner of Income Tax,
 Range-2, Bhubaneswar
 11/11

4. The approval granted by Id Pr.CIT-1, Bhubaneswar at pages 3 & 4 of paper book, which reads as follows:

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FORM FOR RECORDING THE REASONS FOR INITIATING PROCEEDINGS UNDER SECTION 148 AND FOR OBTAINING THE APPROVAL OF THE ADDL./JT.COMMISSIONER OF INCOME-TAX/CHIEF COMMISSIONER/PR.COMMISSIONER OF INCOME-TAX

1. Name & Address of the assessee	: Sri Sankar Paikaray, Prop: Chitika Dhaba Block No. 100, Balugaon Khurda-752030
2. Permanent Account No.	: ADZPP5068K
3. Status	: Individual
4. District/Circle/Ward	: Khurda Ward, Khurda.
5. Assessment Year in respect of which it is proposed to issue notice u/s 148	: 2010-11
6. The Quantum of income which has escaped assessment	: Rs.58,18,894/-
7. Whether the provisions of Sec. 147(a) or 147(b) are applicable or both the sections are applicable.	: NA
8. Whether the assessment is proposed to be made for the first time. If the reply is in the affirmative please state	: No
(a) Whether any voluntary return has already been filed; and	: N.A.
(b) If so, the date of filing the said return	:
9. If the answer to item 8 is in the negative, please state:	:
(a) The income originally assessed	:
(b) Whether it is a case of under assessment, assessment at a too low rate, assessment which has been made the subject of excessive relief or allowing of excessive loss or depreciation.	: Yes
10. Whether the provisions of Section 150(1) are applicable. If the reply is in the	: No

CERTIFIED TRUE COPY
Pradeep Singh
 Pradeep Singh, JIT
 Of the ITO, Khurda Ward,
 Khurda.

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affirmative the relevant facts may be stated against item No.11 and it may also be brought out that provisions of Section 150(2) would not stand in the way of initiating proceedings under section 147.

11. Reasons for the belief that income has escaped assessment : As per Annexure

Dt. 27.10.16
Khurda

(R.R.Mishra)
Income-tax Officer,
Khurda Ward, Khurda

12. Whether the Addl./Jt.Commissioner/Chief Commissioner/Pr.Commissioner of Income-tax is satisfied on the reasons recorded by the ITO, that it is a fit case for the issue of a notice under section 148

Yes Suresh

Dated:

Pr. Commissioner of Income-tax, 1
Bhubaneswar

12.7.14
Bansdeep Singh (CIT).
O/o the ITO, Khurda Ward
Khurda

5. It was the submission that on perusal of the approval at para 12 as provided by Id Pr. CIT-1, Bhubaneswar refers to a single word 'Yes'. It was the submission that in regard to assessment years 2012-13 and 2013-14, the said form is also not provided. It was the submission that for the assessment years 2010-11 and 2011-12 by side of 'Yes', the signature is that of JCIT. It was the submission that at the outset 'yes' does not show application of mind. It was the submission that if the word 'yes' mentioned therein is to be read as written by JCIT, there is no specific approval granted by the Pr. CIT-1, Bhubaneswar. Ld AR drew our attention to the decision of the Hon'ble Delhi High Court in the case of Pr. CIT vs Pioneer

Town Planners Pvt Ltd., in ITA No.91/2019 dated 20.2.2024, wherein, Hon'ble Delhi High Court in paras 14 to 24 of the said order has categorically held that merely appending the phrase "Yes' does not appropriately align with the mandate of Section 151 of the Act as it fails to set out any degree of satisfaction, much less an unassailable satisfaction, for the said purpose. The said paras 14 to 24 are reproduced as follows:

"14. It is pertinent to first examine the mandate of Section 151 of the Act, as it stood prior to the substitution by Act No. 13 of 2021. For the sake of clarity, the same is reproduced as under:-

"151. Sanction for issue of notice.—(1) No notice shall be issued under Section 148 by an Assessing Officer, after the expiry of a period of four years from the end of the relevant assessment year, unless the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner is satisfied, on the reasons recorded by the Assessing Officer, that it is a fit case for the issue of such notice.

(2) In a case other than a case falling under sub-section (1), no notice shall be issued under Section 148 by an Assessing Officer, who is below the rank of Joint Commissioner, unless the Joint Commissioner is satisfied, on the reasons recorded by such Assessing Officer, that it is a fit case for the issue of such notice.

(3) For the purposes of sub-section (1) and sub-section (2), the Principal Chief Commissioner or the Chief Commissioner or the Principal Commissioner or the Commissioner or the Joint Commissioner, as the case may be, being satisfied on the reasons recorded by the Assessing Officer about fitness of a case for the issue of notice under Section 148, need not issue such notice himself."

15. A plain reading of the aforesaid provision would indicate that Section 151 of the Act stipulates that the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner must be "satisfied", on the reasons recorded by the AO, that it is a fit case for the issuance of such notice. Thus, the satisfaction of the prescribed authority is a sine qua non for a valid approval as per the said Section.

16. A perusal of the proforma attached as Annexure-II in the instant appeal would suggest that though the ACIT has appended his signatures by

writing in his hand– “Yes, I am satisfied”, however, the Principal Commissioner of Income-tax [“PCIT”] has merely written “Yes” without specifically noting his approval, while recording the satisfaction that it is a fit case for issuance of notice under Section 148 of the Act.

17. Thus, the incidental question which emanates at this juncture is whether simply penning down “Yes” would suffice requisite satisfaction as per Section 151 of the Act. Reference can be drawn from the decision of this Court in N. C. Cables Ltd., wherein, the usage of the expression “approved” was considered to be merely ritualistic and formal rather than meaningful. The relevant paragraph of the said decision reads as under:-

“11. Section 151 of the Act clearly stipulates that the Commissioner of Income-tax (Appeals), who is the competent authority to authorize the reassessment notice, has to apply his mind and form an opinion. The mere appending of the expression “approved” says nothing. It is not as if the Commissioner of Income-tax (Appeals) has to record elaborate reasons for agreeing with the noting put up. At the same time, satisfaction has to be recorded of the given case which can be reflected in the briefest possible manner. In the present case, the exercise appears to have been ritualistic and formal rather than meaningful, which is the rationale for the safeguard of an approval by a higher ranking officer. For these reasons, the court is satisfied that the findings by the Income-tax Appellate Tribunal cannot be disturbed.”

18. Further, this Court in the case of Central India Electric Supply Co. Ltd. v. ITO [2011 SCC OnLine Del 472] has taken a view that merely rubber stamping of “Yes” would suggest that the decision was taken in a mechanical manner. Paragraph 19 of the said decision is reproduced as under: -

“19. In respect of the first plea, if the judgments in Chhugamal Rajpal (1971) 79 ITR 603 (SC), Chanchal Kumar Chatterjee (1974) 93 ITR 130 (Cal) and Govinda Choudhury and Sons case (1977) 109 ITR 370 (Orissa) are examined, the absence of reasons by the Assessing Officer does not exist. This is so as along with the proforma, reasons set out by the Assessing Officer were, in fact, given. However, in the instant case, the manner in which the proforma was stamped amounting to approval by the Board leaves much to be desired. It is a case where literally a mere stamp is affixed. It is signed by an Under Secretary underneath a stamped Yes against the column which queried as to whether the approval of the Board had been taken. Rubber stamping of underlying material is hardly a process which can get the imprimatur of this court as it suggests that the decision has been taken in a mechanical manner. Even if the reasoning set out by the Income-tax Officer was to be agreed upon, the least which is expected is that an appropriate endorsement is made in this behalf setting out brief reasons.”

Reasons are the link between the material placed on record and the conclusion reached by an authority in respect of an issue, since they help in discerning the manner in which conclusion is reached by the concerned authority. Our opinion is fortified by the decision of the apex court in Union of India v. M. L. Capoor, AIR 1974 SC 87, 97 wherein it was observed as under:

"27.. .. We find considerable force in the submission made on behalf of the respondents that the 'rubber stamp' reason given mechanically for the supersession of each officer does not amount to 'reasons for the proposed supersession'. The most that could be said for the stock reason is that it is a general description of the process adopted in arriving at a conclusion.

28.. .. If that had been done, facts on service records of officers considered by the Selection Committee would have been correlated to the conclusions reached. Reasons are the links between the materials on which certain conclusions are based and the actual conclusions. They disclose how the mind is applied to the subject-matter for a decision whether it is purely administrative or quasi-judicial. They should reveal a rational nexus between the facts considered and the conclusions reached. Only in this way can opinions or decisions recorded be shown to be manifestly just and reasonable."(emphasis supplied)"

19. In the case of Chhugamal Rajpal, the Hon"ble Supreme Court refused to consider the affixing of signature alongwith the noting "Yes" as valid approval and had held as under:-

"5. ---

Further the report submitted by him under Section 151(2) does not mention any reason for coming to the conclusion that it is a fit case for the issue of a notice under Section 148. We are also of the opinion that the Commissioner has mechanically accorded permission. He did not himself record that he was satisfied that this was a fit case for the issue of a notice under Section 148. To Question 8 in the report which reads "whether the Commissioner is satisfied that it is a fit case for the issue of notice under Section 148", he just noted the word "yes" and affixed his signatures thereunder. We are of the opinion that if only he had read the report carefully, he could never have come to the conclusion on the material before him that this is a fit case to issue notice under Section 148. The important safeguards provided in Sections 147 and 151 were lightly treated by the Income Tax Officer as well as by the Commissioner. Both of them appear to have taken the duty imposed

on them under those provisions as of little importance. They have substituted the form for the substance.”

20. This Court, while following Chhugamal Rajpal in the case of Ess Adv. (Mauritius) S. N. C. Et Compagnie v. ACIT [2021 SCC OnLine Del 3613], wherein, while granting the approval, the ACIT has written–“This is fit case for issue of notice under section 148 of the Income- tax Act, 1961. Approved”, had held that the said approval would only amount to endorsement of language used in Section 151 of the Act and would not reflect any independent application of mind. Thus, the same was considered to be flawed in law.

21. The salient aspect which emerges out of the foregoing discussion is that the satisfaction arrived at by the prescribed authority under Section 151 of the Act must be clearly discernible from the expression used at the time of affixing its signature while according approval for reassessment under Section 148 of the Act. The said approval cannot be granted in a mechanical manner as it acts as a linkage between the facts considered and conclusion reached. In the instant case, merely appending the phrase “Yes” does not appropriately align with the mandate of Section 151 of the Act as it fails to set out any degree of satisfaction, much less an unassailable satisfaction, for the said purpose.

22. So far as the decision relied upon the Revenue in the case of Meenakshi Overseas Pvt. Ltd. is concerned, the same was a case where the satisfaction was specifically appended in the proforma in terms of the phrase– “Yes, I am satisfied”. Moreover, paragraph 16 of the said decision distinguishes the approval granted using the expression “Yes” by citing Central India Electric Supply, which has already been discussed above. The decision in the case of Experion Developers P. Ltd. would also not come to the rescue of the Revenue as the same does not deal with the expression used in the instant appeal at the time of granting of approval.

23. Therefore, it is seen that the PCIT has failed to satisfactorily record its concurrence. By no prudent stretch of imagination, the expression “Yes” could be considered to be a valid approval. In fact, the approval in the instant case is apparently akin to the rubber stamping of “Yes” in the case of Central India Electric Supply. 24. For the reasons stated above, we do not find any reason to interfere with the decision rendered by the ITAT. In our considered opinion, no substantial question of law arises in the instant case and consequently, the appeal stands dismissed. Pending application(s), if any, are also disposed of. “

6. It was the submission that the satisfaction recorded is in mechanical manner and without application of mind. It was the submission that the

ITA No.365/CTK/2023: Assessment Year-2010-2011
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ITA No.372/CTK/2023: Assessment Year-2015-2016

reopening of assessments for assessment years 2010-2011 to 2013-14 is liable to be quashed.

7. In reply, Id Sr DR submitted the communication sent by Income Tax officer (J&T), Bhubaneswar on 11th/16th November, 2016, wherein, the approval has been granted by the Pr. CIT on the recommendation of the concerned JCIT, copy of the same reads as follows:

निष्पक्ष मूल्य

GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL COMMISSIONER OF INCOME TAX-1,
AAYAKAR BHAWAN, 2ND FLOOR, RAJASWA VIHAR,
BHUBANESWAR - 751 007.

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17 NOV 2016

No.Pr.CIT-1/J&T/Appr. u/s.151 (1) /BBSR/2016-17/ 3974
Dated, Bhubaneswar, the 11th November, 2016.
To
The Income Tax Officer,
Khurda Ward, Khurda.
Sir,

Sub: Approval u/s.151(1) of the I.T.Act. for reopening of assessment u/s. 147 in the case of Sri. Sankar Paikrarray (PAN-ADZPP5068K) for the assessment year 2010-11 & 2011-12 - Reg.

Ref: Your Letter No.1709, dt.27.10.2016,

I am directed to communicate that the Pr. CIT-1, Bhubaneswar, has accorded approval u/s. 151(1) of the I.T.Act 1961, for issuance of notice u/s. 148 of the I.T.Act in the case of Sri. Sankar Paikrarray (PAN-ADZPP5068K) for the assessment year 2010-11 & 2011-12 for the purpose of making assessment/reassessment u/s.147 of the I.T.Act on being satisfied with the reasons recorded by the Assessing Officer and recommended by the concerned JCIT.

Case record in two volumes for the A/y-2010-11 & 2011-12 are returned herewith.

Encl: As above

Yours faithfully,
(D.Swain)
Income Tax officer (J&T),
Bhubaneswar.

Memo No.Pr.CIT-1/J&T/Appr. u/s.151(1) /BBSR/2016-17/
Dated, Bhubaneswar, the 11th November, 2016.

Copy to the Jt. Commissioner of Income Tax Range-2, Bhubaneswar for kind information and necessary action w.r.t. his letter No.4831dt.09.11.2016

मोहरी देखा
गुणवत्ता के साथ
17/11

वकील को प्रेषित
CERTIFICATE TO BE A TRUE COPY
04/12/2023
M. R. P. PAIKRARRAY
INCOME TAX OFFICER
KHURDA

(D.Swain)
Income Tax officer (J&T),
Bhubaneswar.

ITA No.365/CTK/2023: Assessment Year-2010-2011
ITA No.369/CTK/2023: Assessment Year-2011-2012
ITA No.366/CTK/2023: Assessment Year-2012-2013
ITA No.367/CTK/2023: Assessment Year-2013-2014
ITA No.372/CTK/2023: Assessment Year-2015-2016

8. It was the submission that it should be mentioned here that same had been sent alongwith the case records of two volumes which categorically shows that there was application of mind and examination of the records. It was the submission that the approval had been read with annexure sent by ITO. The said annexure reads as follows:

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ANNEXURE

A survey was conducted u/s.133A by the Investigation Wing, Bhubaneswar. During the course of survey, it was found that the assessee had received interest from Money Lending business to the tune of Rs.4,52,894/- during the previous year relevant to the A.Y.2010-11. Apart from the above, the assessee had incurred cash expenditure of Rs.53,66,000/- in the aforesaid year in contravention of provision of Sec.40A(3).

In view of the above, I have reason to believe that income chargeable to tax to the extent of Rs.58,18,894/- has escaped assessment within the meaning of section 147 read with proviso thereto, by reason of failure on the part of the assessee to disclose fully and truly all material facts necessary for the assessment. Since four years have been elapsed, your honour is requested to kindly accord permission u/s 151(1) to issue notice u/s 148 of the Income Tax Act, 1961. The time limit for issue of notice u/s.149(1)(a) will expire on **31/03/2017**.

R.R. Mishra
(R.R. Mishra)
Income-tax Officer,
Khurda Ward, Khurda

कृपया प्रमाणित करें
PLEASE TO BE A TRUE COPY

Premdeep
12-7-27
Premdeep Singh, IT
O/O ITO, Khurda ward,
Khurda.

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It was the submission that the reopening was liable to be upheld.

9. We have considered the rival submissions. In the present case, it must be brought out on record that on 25.6.2024, the Bench had given a specific direction, which reads as follows:

“The Id Sr DR is directed to produce the copy of the approval alongwith connected papers for the approval granted by the JCIT in the case of assessee for A.Y. 2012-13, 2013-14 , 2014-15 and the Pr. CIT-1, Bhubaneswar for A.Y. 2010-11 and 2011-12. Case is adjourned to 23.7.2024. Copy of the order sheet given to both the parties.”

10. The direction was for production of the case records in respect of approval granted by the JCIT and Pr. CIT-1, Bhubaneswar. The case was adjourned subsequently on 23.7.2024 and 27.8.2024 at the specific request of Id Sr DR. Till today, these records have not been produced. The case records were called for so as to examine the same as against the case records which have been placed before the Bench by Id AR of the assessee to examine whether there would be any other documents, which could be available in the records to show some compliance with the requirements of approval of section 151 of the Act. The order sheet records have also been provided to both the parties. Clearly, the fact that even after four months, the revenue has no intention to provide the records compelling us to accept the documents as produced by Id AR of the assessee though the same relates to internal proceedings between the departmental authorities. A perusal of the approval as granted by the Pr. CIT-1, Bhubaneswar for the assessment years 2010-11 & 2011-12 clearly shows that as against word

“yes”, the signature is that of JCIT insofar as the signature is similar to that of JCIT for the approval letter for assessment years 2012-13 and 2013-14. The approval for the assessment year 2010-2011 and 2011-12 contain the signature of Pr. CIT-1, Bhubaneswar. The same remains undated. Even assuming that the work “yes” has been written by the Pr. CIT-1, Bhubaneswar, obviously, same does not meet the requirement of approval of section 151 of the Act. Coming to the assessment years 2012-13 and 2013-14, admittedly, there is no clear approval by the Id JCIT. Thus, for all the assessment years under consideration, in the absence of speaking order in respect of satisfaction, in view of the decision of Hon’ble Delhi High court in the case of Pioneer Town Planners Pvt Ltd (supra), the approval as granted by JCIT and Pr. CIT is found to be unsatisfactorily recorded. Consequently, applying the principles laid down by the Hon’ble Delhi High Court in the case of Pioneer Town Planners Pvt Ltd (supra) we are of the view that the satisfaction have not been properly recorded. Consequently, the reopening is invalid as also the consequential assessment on account of reopening is also quashed.

11. In the result, appeals of the assessee for four assessment years stand allowed.

ITA No.372/CTK/2023 for A.Y. 2015-16.

12. The appeal is time barred by 137 days. The assessee has filed condonation petition supported by affidavit and medical certificates, stating the reasons that due to severe diabetic and hypertension, the eyesight of the assessee was damaged and nothing was visible. Therefore, the assessee could not contact the counsel for filing the appeal before the Tribunal. It is stated that it was in this backdrop that there was delay in filing of appeal. This contention of the assessee has not been found to be false. Hence, we condone the delay of 137 days and admit the appeal for hearing.

13. A perusal of the order of Id CIT(A) shows that the assessee has not represented the matter before the Id CIT(A). This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id CIT(A) for readjudication after granting adequate opportunity of being heard to the assessee.

14. In the result, appeal in ITA No.372/CTK/2023 is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 14/10/2024.

Sd/-

(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 14/10/2024
B.K.Parida, SPS (OS)

sd/-

(Manish Agarwal)
ACCOUNTANT MEMBER

Copy of the Order forwarded to :

1. The Appellant : Sankar Paikaray, Prop:
Chilka Dhaba, Block No.100,
Samantaraypur, Balugaon
2. The Respondent: Income Tax Officer,
Khurda Ward, Khurda
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Bhubaneswar
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary

ITAT, Cuttack

