

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

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

आयकर अपील सं./ITA. No. 1125 to 1128/JPR/2024
निर्धारण वर्ष / Assessment Years : 2014-15 to 2017-18

Ganpat Lal Agarwal 2/26, Saket Nagar, Beawar.	बनाम Vs.	The DCIT, Central Circle, Ajmer.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAOPA8542R		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकर अपील सं./ITA. No. 1120, 1122 to 1124/JPR/2024
निर्धारण वर्ष / Assessment Years : 2014-15 & to 2017-18

RajRani Singhal 2/24, Housing Board Colony, Sajet Bagarm Beawar,	बनाम Vs.	The DCIT, Central Circle, Ajmer.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ACEPS7610L		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Sunil Porwal (C.A.) (Th. V.C.)
राजस्व की ओर से / Revenue by : Shri Gajendra Singh (Addl.CIT)

सुनवाई की तारीख / Date of Hearing : 28/10/2024
उदघोषणा की तारीख / Date of Pronouncement : 07/11/2024

आदेश / ORDER

PER BENCH:

By way of separate eight appeals filed by the assessee, the assessee challenges the separate orders of the Learned Commissioner of Income Tax (Appeal)- 5, Jaipur [for short CIT(A)

] passed on dates and assessment year as mentioned here in below. That order of the Id. CIT(A) arise because the assessee challenged the separate orders passed by the DCIT, Central Circle, Ajmer under the provisions of Income tax Act, 1961 (in short 'Act') and dated referred here in below for each of the assessment year as tabulated herein below:

Asstt. Year	Appeal No.	Reference to the dated of order of the Id. CIT(A)	Reference to the order of the Id. AO date and section under which the order is passed	
2014-15	1125/JPR/2024	12.08.2024	30.12.2019	153A r.w.s 153B/143(3)
2015-16	1126/JPR/2024	12.08.2024	30.12.2019	153A r.w.s 153B/143(3)
2016-17	1127/JPR/2024	12.08.2024	30.12.2019	153A r.w.s 153B/143(3)
2017-18	1128/JPR/2024	12.08.2024	30.12.2019	153A r.w.s 153B/143(3)
2014-15	1120/JPR/2024	09.08.2024	30.12.2019	153A r.w.s 153B/143(3)
2015-16	1122/JPR/2024	09.08.2024	30.12.2019	153A r.w.s 153B/143(3)
2016-17	1123/JPR/2024	09.08.2024	30.12.2019	153A r.w.s 153B/143(3)
2017-18	1124/JPR/2024	09.08.2024	30.12.2019	153A r.w.s 153B/143(3)

2. Since the issue involved in these appeals of the assessee's are almost identical on grounds and on facts, therefore, were heard together these appeals with the agreement of the parties and are being disposed off by this common order.

3. At the outset of hearing the Id. AR of the assessee has submitted that the matter pertaining to A.Y. 2014-15 in ITA no.

1125/JPR/2024 may be taken as a lead case for discussions as the issues involved in the lead case are common and inextricably interlinked or in fact interwoven and the facts and circumstances of other cases are identical in other assessment year and even grounds are also identical. Therefore, for the purpose of the present discussions, the fact of the case of ITA No. 1125/JPR/2024 is taken as a lead case of each party.

4. In ITA No. 1125/JPR/2024 the assessee has raised following grounds:-

“1. Confirming the addition of Rs. 810362/- as capital gain on Pearl Ananda Property. Whereas under similar circumstances in case of another co-oper Hon’ble ITAT, Jaipur has decided the issues (set-aside to AO) and AO has accepted the facts and has deleted the addition.

2. Any other matter with prior permission of the chair.”

5. The brief facts of the case is that the search and seizure action u/s 132 of I.T. Act, 1961, was carried out on 08.06.20107 at the residential and business premises of "M/s Swarnghanga Group of Beawar" and its family members. Various incriminating documents/Loose papers had been found at the time of search and some of them were also seized at various places of the group at the time of action u/s 132 of I.T. Act. Certain incriminating documents/Loose papers/Books of accounts etc. were inventoried

and also seized at the time of search u/s 132 of the I.T. Act. The Pr. Commissioner of Income-tax, Ajmer vide his order u/s 127 dated 02.11.2017 had assigned the jurisdiction from ITO, Ward-1, Beawar to DCIT, Central Circle, Ajmer.

5.1 The assessee is Partner of M/s Bhajan Lal Suresh Chand Baraf, Beawar. During the year under consideration, the assessee is also having Rental Income, L.T.C.G. on sale of Shares (Exempt u/s 10 (38)] and Income from Other Sources (Interest Income).

5.2 A Notice u/s 153A was issued on 07.03.2018 which was duly served upon the assessee through e-Mail/Registered Post. In response to the notice u/s 153A, the assessee has submitted return of income on 23.03.2018 declaring income of Rs.11,66,130/- (after claiming deduction of Rs. 1,16,618/- under Chapter VIA) and agricultural Income of Rs. 51,000/- The assessee had filed his original return of income on 18.07.2014 electronically declaring therein total income of Rs.4,27,460/- Total income of Rs. 11,66,130/-was also offered in the return of income filed on 23.03.2018 in compliance to notice u/s 153A of the I.T. Act. A notice u/s 143(2) of the I. T. Act was issued on 06.11.2019 and the same was duly served upon the assessee. A notice u/s 142(1)

along with detailed questionnaire was also issued on 14.11.2019, requiring the assessee to furnish all the details / submissions along with documentary evidences by 21.11.2019.

5.3 In response to the notices so issued Id. AR of the assessee filed reply on 02.12.2019 along with the required books of account, Bank statements, balance sheet, Profit & Loss Account, cash flow statement etc. obtained, verified and placed on records. The seized books of account and other books of account have been examined on test check basis by the Id. AO. Based on the details so placed on record Id. AO noted that the seized documents which are sale deed wherein the share of sale proceeds were mostly 20% and the following sale transactions were executed as is evident from the material found:-

Annexure/Exhibit	Page No.	Nature of document	Amount involved	Assessee's share (20%)	Property details
As-16	15 to 28	Sale deed	Rs. 23,00,000	Rs. 4,60,000	Sale of Villa No. H-17 at Pearl Ananda
As-16	67 to 80	Sale deed	Rs. 19,00,000	Rs. 3,80,000	Sale of Villa No. D-9A at Pearl Ananda
As-16	81 to 91	Sale deed	Rs. 7,58,000	Rs. 1,51,600	Sale of Villa No. H-15 at Pearl Ananda
As-16	92 to 102	Sale deed	Rs. 11,50,000	Rs.	Sale of Villa No. D-8A

				2,30,000	at Pearl Ananda
Total			Rs. 61,08,000	Rs. 12,21,600	

Ld. AO in the assessment proceeding noted that as against the assessee's share of Rs. 12,21,600/-, he has offered only sale proceed of Pearl Anand Plots at Rs. 4,11,238/- [page 3 being computation of income] which is short by Rs. 8,10,362/-. Accordingly, the same was added to his income as undisclosed long term capital gain income for the A.Y. 2015-16.

6. Aggrieved, from the said order of assessment, assessee has filed an appeal before the Id. CIT(A). The Id. CIT(A) after hearing the contention of the assessee dismissed the appeal of the assessee by giving following findings on the issue:-

“4.2.4 Decision:

I have considered the facts of the case, findings of the AO in the assessment order for the year under consideration, written submission of the appellant and reply of the AO. The detailed discussion is as under:

1. The arguments of the appellant are not on merit. It is pertinent to mention here that Documents related to sale were found during the course of search, therefore sufficient incriminating material was found.
2. It is an undisputed fact that the appellant had neither claimed any cost of acquisition/cost of improvement with indexation in ITR filed u/s 139(1) nor in ITR filed in response to notice u/s 153A and nor during the course of assessment proceedings.
3. During the appeal and remand report proceedings though the computation of long- term capital gain has been filed by the appellant but

no documentary evidence regarding his claim of cost of acquisition (such as purchase deed etc.) and cost of improvement (such as bills/vouchers/agreements in respect of any civil work executed) have been produced by the appellant.

4. In absence of any such documentary evidences with respect to the cost of acquisition/ improvement/ development/ construction expenses etc., the NEW CLAIM of the appellant is neither found verifiable nor acceptable.

5. The statement of LTCG in computation sheet of the appellant while filing ROI is scanned and reproduced herewith as under:-

STATEMENT OF LONG TERM CAPITAL GAIN												
Particular	Date of Purchase/ Year	Date of Sale/ Year	Sales Price	Indexed Cost	Transfer Expenses	Indexed Cost of Improvement	Exempt	Capital Gain	Stamp Value	Sale Value	Purchase Cost	Improvement Cost
FLAT NO. 402 BALAJI TOWER JAIPUR PEARL ANANDA BEAWAR (50C VALUE)	21/08/2007	18/12/2013-14	265000	189163	0.00	444000	0.00	314367.00	0.00	203913	111000	444000
			0.00	3.00	0.00	0.00	0.00	411238.00	0.00	111238	0.00	0.00
			306123	189163	0.00	444000	0.00	725605.00	0.00	303123	111000	444000
Total			8.00	3.00						8.00	0.00	0.00

FLAT NO. 402 BALAJI TOWER JAIPUR - Cost: 1110000 * (939/551) = 1891633; Cost of Improvement: 444000 * (939/551) = 444000

6. On perusal of the above, it is very much clear that the appellant had not claimed any cost of acquisition/ improvement/ development/ construction expenses etc. in ITR filed u/s 139(1) or in ITR filed in response to notice u/s 153A.

7. Further the new claim is also without any supporting evidences. Thus, the AO had correctly considered the entire sale proceed received as capital gain in lieu of plots sold at Pearl Anand, Beawar, and rightly made the addition of Rs. 8,10,362/- on account of short declaration of long term capital gain. Thus the addition made by the AO of Rs. 8,10,362/- is correct and the same is hereby confirmed.

Thus, grounds of appeal 1 is hereby dismissed.

5. The last Ground of Appeal is that any other matter prior permission with Chair. The appellant has not raised any other issue during the course of appellate proceedings. Accordingly, such mention by the appellant in its ground is treated as general in nature, no needing any specific adjudication and is accordingly treated as disposed off.

6. In the result, the appeal is treated as dismissed.

7. Feeling dissatisfied from the above order of the Id. CIT(A), the assessee has preferred the present appeal on the ground as stated hereinabove. Apropos to the grounds so raised the Id. AR of the assessee relied on the written submission which is reproduced here in below :-

(1) That the assessee has filed return of income on 18.07.2014 showing source of income as share in partnership firm M/s BhajanlalSureshchandSaraf, Beawer, Rental Income & Capital Gain. Due to action u/sec. 132 of Act on 08.06.2017; notice u/sec. 153A was also issued on 07.03.2018; return filed on 23.03.2018 in response to this notice. Copy of computation sheet is enclosed.

(Page 1 To 3)

(2) Complete details related to calculation of short term / long term gain as per the case were filed before the A.O. (Chart for each year separately filed showing Cost per sq. yard being land developed as colonizer & sale value). Copy as enclosed.

(Page 4 to 7)

(3) Since it was a joint family ownership land hence share of each member for sale / cost was determined & intimated to A.o. (As per chart year wise).

(4) As per computation sheet & details filed to A.O. it was clarified to A.O. as below:-

(a) That assessee other family members jointly sold plots & villas in PEARL – ANANDA SCHEME. Details as per chart enclosed.

Accordingly to this chart

(A) (1) <u>Land sold (Total Value) section 50C</u>	Rs. 34,45,788.00
(2) Assessee's share 20% therein	Rs. 6,89,158.00
(3) Less: Cost 20% to assessee	(-) Rs. 3,09,380.00

LTC Gain on land 20% share Rs. 3,79,778.00

(B) (1) <u>Villa's in scheme sold (Total 50C value)</u>	Rs. 53,50,000.00
(2) Assess's Share 20% therein	Rs. 10,70,000.00
(3) Less Cost 20% details as per chart (163590+874950) -)	Rs. 10,38,540.00

LTC Gain on Villa 20%	<u>Rs. 31,460.00</u>
(C) Total LTC Gain (A+B) (379778.00+31460.00)	Rs. 411239.00

(D) Total Sales of land / villa (3445788+5350000) = Rs. 87,95,788.00

(E) 20% of Assessee's share in sale Rs. 1759158.00

(b) That since the A.O. has calculated the sales / gain only on seized material whereas complete transaction are to be considered & as already disclosed in return as per chart & para 4(a) above.

The A.O. has considered total sales at Rs. 61,08,000.00 of scheme; whereas it is Rs. 87,95,788.00 for the year in total (Assessee has 20% share therein).

(c) That as per return of income; sale / purchase, index value all were shown separately on all properties sold; except in case of "PLOTS AT PEARL ANANDA" only the net CAPITAL GAIN LONG TERM amount was disclosed due to multiple charts / share / sale transactions; for which separate charts for Cost per Sq. Yard / sale value (including section 50C value) per sq. yard were calculated & allocated to each share holder being co - owner.

(d) That A.O. merely on seized records has calculated the sale value (50C value) & has allocated this "SALE – VALUE" as "LONG TERM CAPITAL GAIN" instead of deducting the "COST" & indexation thereof.

No care for following facts granted:-

(a) That as per A.O. the total sale made in case of "PEARL ANANDA SCHEME" was for Rs. 61,08,000.00 (details as per Ao's order page no. 3).

Whereas as per detailed charts provided by assessee to A.O. the total sale for this scheme was Rs. 34,45,788.00 for land and Rs. 53,50,000.00 for construction (Including 50C value) = Total Sales (3445788.00 + 53,50,000) Rs. 87,95,788.00.

(b) That further the A.O. has directly considered the "SALE – VALUE" as "LONG TERM CAPITAL GAIN" instead deducting "COST OF LAND" & indexation thereof. Separate chart for cost with consolidation of sale / purchase values / area were filed for each year to A.O.

(c) Accordingly 20% of share of sale value Rs. 87,95,788.00 in case of assessee comes to Rs. 1759158.00 (Rs. 689158.00 + Rs. 10,70,000.00).

(d) The cost of sales (Indexation value) for her share 20% is Rs. 13,97,304.00 (Details as per calculation sheet).

(e) Thus the net Long Term Capital Gain as arise for the year of "PEARL ANANDA SCHEME" is Rs. 4,11,238.00 (Sale value Rs. 1759158.00 – cost indexation Rs. 1397304.00) = LTCGain Rs. 4,11,238.00

Thus assessee has rightly shown the LTCGain during the year of her share (20%) in return of income at Rs. 4,11,238.00 for Pearl Ananda Scheme.

- (f) Thus the A.O. instead considering the actual transactions made has only relied on "SEIZED DOCUMENTS" thus the basic difference are for
- (1) Total sale value for the year disclosed in return; but not considered by A.O.
 - (2) Total cost incurred, (Since sale value is case of land alone cannot be considered as LTCGain as done by A.O.).
- (g) The A.O. has no – where disputed the issue of "COST" year wise incurred. Further even after giving actual sale registries (including area sold & balance left) the A.O. has relied on seized documents only; whereas the actual sale are higher as per charts & documents.
- (1) That the Ld. CIT(A) while deciding the issue has taken following reasons
- (a) That documents related to sale were found during course of search; therefore sufficient incriminating material was found.
 - (b) No cost of acquisition / cost of improvement with indexation in ITR filed u/sec. 139(1) in ITR filed in response to notice u/sec. 153A and nor during the course of assessment proceedings nor claimed in return filed.
 - (c) During remand report also no cost of acquisition (Purchase deed etc.) cost of improvement etc. produced & in absence of same the new claim of appellant is neither found verification nor acceptable.

Whereas the facts are:-

- (1) That the A.O. has not considered the "SALE DOCUMENT OF PEARL ANAND SCHEME" as incriminating as held by Ld. CIT(A). Since addition is on "CAPITAL GAIN" & not on cost / cost of improvement sale.

The A.O. has only stated that "*though the computation of long term capital gain have been filed by the assessee but no documentary evidence regarding his claim of cost of acquisition (such as purchase deed etc.) and cost of improvement (such as bills / vouchers / agreement in respect of any civil work executed) have been produced by the assessee. In absence of any such documentary evidences with respect to the cost of acquisition / improvement / development / construction expenses etc., the claim of the assessee is not found verifiable.*"

Against the assessee share of Rs. 12,21,600.00 (20% of documents of sale Rs. 61,08,000.00) he has only shown gross sale proceed of pearl ananda at Rs. 4,11,238.00; which is short by Rs. 8,10,362.00 & is added to income. As capital gain & not "INCOME FROM OTHER SOURCES".

Thus no incriminating document found since A.O. has got verified the facts from records thus taking a "NEW THOUGHT" to issue on subject is against his power. In remand report also the A.O. has not stated such "SALE OF PROPERTY DOCUMENTS FOUND" as Incriminating.

Accordingly the notice u/sec. 153A as issued is bad in law in view of 149 taxman 399 (Page14) in case of *Abhisar Buildwell (P) Ltd.*, in Civil Appeal No. 6580/DBL/2020-21 of Supreme Court order dated 24.04.2023; since notice u/sec. 153A is out of perview of law.

- (2) That since assessee is regularly filing it's capital account, balance – sheet from year to year & no defects therein found by A.O. So separately filing the documents for Cost, Cost of Improvement is immaterial since all such cost is for financial year 1992-93 (Cost of land) & cost to assesseeis appearing from year to year in balance – sheet. No separate query ever made by A.O. during assessment proceedings. The Ld. CIT(A) has also ignored this very basic fact; though intimated & brought to his notice "COMMENTS ON REMAND REPORT". (Page 15)

(Page 13 to 14)

- (3) Even during remand proceedings neither the A.O. has asked any documents nor has issued any query letter & without verifying the facts have submitted the "REMAND REPORT" Suo – Motto.
- (4) Further it is a case of "CAPITAL GAIN" & "SALE AMOUNT" cannot be considered as capital gain; since section 45(1) of Income Tax Act' 1961 states "Any profits or against arising from the transfer of a CAPITAL ASSET" shall be chargeable to Income Tax under the head "CAPITAL GAIN".

Whereas the A.O. & CIT(A) both have considered "SALE VALUE" as "CAPITAL GAIN", whereas complete details were filed to A.O. during assessment proceedings / u/sec. 154 even sale deed as found during search states "PURCHASE DATE YEAR 1992-93" & A.O. was duty bound to provide F.M.V. u/sec. 55 of Act as on 01.04.2001. Thus the very concept of A.O. / CIT(A) is against the provisions of law & deserve to be quashed.

- (5) Further the A.O. has considered this difference as "LONG TERM CAPITAL GAIN" but tax has been charged at 30%.

Further the Ld. CIT(A) in appeal sent the matter on “REMAND” to A.O. in between Hon’ble ITAT Jaipur has decided the similar type of cases in other CO-OWNERS (Shri Vinod Kumar Agarwal 10% share in Pearl Ananda ITA No. 254 to 257/JPR/2024 order dated 01.05.2024) where on facts the Hon’ble ITAT has “SET – ASIDE THIS ISSUE” to A.O. & A.O. in lieu of appeal effect vide order dated 21.05.2024 u/sec. 254/143(3) has after verification of facts have accepted the assessee’s view & addition deleted. Copy of Hon’ble ITAT order in case of Vinod Agarwal dated 01.05.2024 / order of A.O. u/sec. 254 / 143(3) dated 21.05.2024 are enclosed & were even e-submitted to CIT(A) on 10.08.2024. (Page 16 to 29)

(Page 30 to 35)

We pray justice & request for delete of additions.”

7.1 To support the contentions raised in the written submission the Id. AR of the assessee has relied upon the following evidences:-

Sr. No.	particular	Page No.
1.	Copy of computation for the year.	1-3
2.	Copy of calculation of LTC Gain charts (Pearl Ananda Scheme	4-7
3.	Copy of reply dated 02.12.2019 send to A.O. in response to notice u/s 153A	8-9
4.	Copy of remand report dated 10.08.23 of AO (common for all years	10-12
5.	Reply filed u/s 250(4) of Act to CIT(A) for remand report on 10.01.2023	13-14
6.	Copy of balance-sheet as on 31.03.2014	15
7.	Copy of ITAT order No. 254 to 257/JPR/2024 order dated 01.05.2024 in case of Vinod Kumar Agarwal (another co-owner)	16-29
8.	Copy of AO order u/s 254/143(3) dated 01.05.2024 in case of Vinod Kumar Agarwal (set-aside)	30-35

8. During the course of hearing, the Id. AR for the assessee submitted that it is not under dispute that the assessee is co-owner of the family owned property. The shares of the assessee is also not disputed and thereby the capital gain chargeable to tax is also not in dispute. The only dispute is that the Id. Assessing Officer and that Ld. CIT(A) has sustained the addition merely based on the computation of income. Lower authority has not appreciated the facts of the case and has not granted the cost of acquisition of the property sold. Thus, the assessee in the interest of justice and equity pray to consider the cost of acquisition while computing the alleged capital gain. The Id. AR of the assessee also fairly admitted while furnishing the computation of income and to avoid confusion the assessee has offered the net income as capital gain and has not furnished the details of cost of acquisition. Therefore, Id. AR of the assessee prayed that the matter be remanded back to the file of the Assessing Officer to verify the cost of acquisition to the property for which capital gain is chargeable to tax.

9. Per contra, Id. DR strongly supported the order of the Ld. CIT(A) and vehemently submitted that the lower authorities has not erred in making addition. Since the assessee themselves filed the

details and accordingly the addition was made. The assessee failed to prove their case by filling the details before lower authority.

10. We have heard both the parties and perused the materials available on record. The Bench noted that that Id. AR of the assessee submitted that it is not under dispute that the assessee is co-owner of the family owned property the shares of the assessee is also not disputed the capital gain chargeable to tax is also not in dispute. The only dispute is that the Id. Assessing Officer and that Ld. CIT(A) merely based on the computation of income not granted the cost of acquisition of the property sold and in the interest of equity and justice the cost of acquisition is required to be given while computing the income under the head capital gain. The Id. AR of the assessee also fairly admitted while furnishing the computation of income and to avoid confusion the assessee has offered only the net income as capital again. Therefore, Id. AR of the assessee expressed that in the interest of justice the matter be remanded back to the file of the Assessing Officer to verify the cost of acquisition in this case. Considering that aspect of the matter and peculiar facts of the case we deem it fit to remand the matter back to the file of the Id. AO who will considered the factual aspect of the matter as raised by the assessee after due verification of the

facts and to charge the correct income in hands of the assessee after affording due opportunity to the assessee. However, the assessee will not seek any adjournment on frivolous ground and remain cooperative during proceedings before the Id. AO.

11. Before parting, we may make it clear that our decision to restore the matter back to the file of the Id. AO shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by the Id. AO independently in accordance with law.

In the result, the appeal filed by the assessee is allowed for statistical purposes.

12. The Bench has noticed that the issues raised by the assessee in ITA No. 1125/JPR/2024 are similar to the case of the assessee in ITA No. 1126 to 1128/JPR/2024 & ITA No. 1120, 1122 to1124/JPR/2024 and it is not imperative to repeat the facts of the case and grounds of appeal so raised. Hence, the Bench feels that the decision taken by us in the case of the assessee for the A.Y. 2014-157 in ITA No. 1125/JPR/2024 shall apply mutatis mutandis in the case of the in ITA No. 1126 to 1128/JPR/2024 & ITA No. 1120, 1122 to1124/JPR/2024.

In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 07/11/2024.

Sd/-

Sd/-

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

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

जयपुर / Jaipur

दिनांक / Dated:- 07/11/2024

*Santosh

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

1. अपीलार्थी / The Appellant- Sh. Ganpat Lal Agarwal, Beawar.
Raj Rani Singhal, Beawar.
2. प्रत्यर्थी / The Respondent- DCIT, Central Circle, Ajmer.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { ITA No. 1125 to 1128/JPR/2024 & 1120/JPR/2024 & ITA No. 1122 to 1124/JPR/2024 }

आदेशानुसार / By order

सहायक पंजीकार / Asst. Registrar