

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1353/Chny/2024
निर्धारणवर्ष/Assessment Year: 2018-19

The DCIT, Central Circle-2(4), Chennai.	v.	Mr. Rangaswamy Bhaskaran, Old No.25, New No.1 & 2 Meenambal Salai, Kannadasan Nagar, Kodungaiyur, Chennai-600 118. [PAN: AEPPB 7393 J]
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
Department by	:	Mr.Nilay Baran Som, CIT
Assessee by	:	Mr.D. Anand, Advocate
सुनवाईकीतारीख/Date of Hearing	:	12.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	08.11.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the Revenue against the order of the Learned Commissioner of Income Tax (Appeals)-19, Chennai (hereinafter in short 'the Ld.CIT(A)') dated 07.03.2024 for the Assessment Year (hereinafter in short 'AY') 2017-18.

2. Ground No. 1 is general in nature and therefore does not call for any specific adjudication.



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3. Ground No. 2 raised by the Revenue is against the Ld. CIT(A)'s action of deleting the addition of Rs.2,29,42,000/- made by the AO in relation to the cash found in the residential premises of the assessee during the course of search. Brief facts as noted are that, a search action u/s 132 of the Act was conducted upon the assessee at his residential premises on 11.11.2017 and he was found to be in possession of cash to the tune of Rs.2,29,42,000/-. The assessee was unable to explain the source of cash found from his premises and therefore the Investigating authorities seized the same. In the course of assessment, the AO enquired about the source of cash found in the search, to which the assessee explained that, the cash belonged to his partnership firm, M/s Jaya Foundation in which he and his wife were partners. The assessee submitted that, the cash balance of the firm was being held by the partners at their residence for safe-keeping. The assessee furnished financial statements of the firm along with the ITR, cash ledgers and bank statements to show that, the firm had sufficient cash-in-hand as on the date of search and therefore according to the assessee, the cash found was explained. The AO however held that the assessee has not filed any evidence by way of proof for the cash seized. The AO primarily relied upon the statement recorded at the time of search wherein the assessee was unable to explain the source of cash and accordingly added the impugned sum by way of unexplained cash in the hands of the assessee.



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Aggrieved by the order of the AO, the assessee preferred an appeal before the Ld. CIT(A) who deleted the same. The Revenue is now in appeal before us.

4. Heard both the parties. The case of the Revenue before us primarily hinges on the statement of the assessee recorded at the time of search. The Ld. CIT, DR submitted that, the assessee was unable to explain the source of cash in his statement recorded u/s 132(4) at the time of search, and therefore the AO had rightly treated the impugned sum as unexplained income of the assessee. The Ld. CIT, DR has contended that, the explanation offered by the assessee in the course of assessment explaining the source of cash to be the cash balance as available on that date in his partnership firm, M/s Jaya Foundation, was an after-thought which ought to be rejected. Before advertng to the facts, it is noted that, the settled position of law on this aspect is that, an admission legally made by a person u/s 132(4) of the Act is relevant evidence in any proceedings of the Act, but if that person later explain the circumstances which led him to make such a statement which raises 'reasonable doubt' that the admission was given under confusion or inducement, or the admission was based on wrong assumption of facts (and able to show/prove that assertion) then it would be unsafe to make addition/s by solely relying on the statement without independent corroboration. In this



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context, we gainfully refer to the decision of the Hon'ble Apex Court in the case of **Pullengole Rubber Produce Co. Ltd. v. State of Kerala (91 ITR 18)** wherein it was explained that, although an admission is an extremely important piece of evidence but it cannot be said that it is conclusive. It was held that, it is open to the assessee who made the admission to show that it is incorrect. The judgment has been followed subsequently by many judicial forums pan India which are not discussed here for the sake of brevity. Thus, the situation that emerges before us for our consideration is that whether the impugned addition could have been made de- hors the aforesaid statement of the assessee wherein the assessee was unable to explain the source of cash.

5. The facts as noted from the material placed before us is that, the assessee was found in possession of cash of Rs.2.29 crores at his residential premises. Before the AO however, the assessee had explained that, the cash found on him belonged to partnership firm, M/s Jaya Foundation in which he and his wife were partners and therefore submitted that the source of cash stood explained. Having perused the documents placed on record, it is noted that the partnership firm, M/s Jaya Foundation is a regular income-tax assessee and from its audited financials & income-tax return filed for AY 2016-17 on 23.03.2017 (prior to the date of search), it is noted that the firm had reported cash balance



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of Rs.1,71,25,000/-. The income-tax return and audited financial statements of the firm for AY 2017-18 is noted to reflect cash balance of Rs.2,44,19,668/- as on 31.03.2017. The Revenue was unable to bring on record any material to show that the books of accounts of the firm, M/s Jaya Foundation for AY 2017-18 had been rejected or that the closing cash balance had been disputed and, in that view of the matter, it is observed that, the firm had sufficient cash balance at the beginning of FY 2017-18 i.e. the year of search to justify the cash found on the assessee at the time of search. The assessee is noted to have explained before the lower authorities that the said cash balance was being maintained to undertake construction of club house at Puzhal and until then, the cash was being kept by the partners at their own premises for safe-keeping. Having regard to these contemporaneous material placed on record before us, we find the explanation given by the assessee regarding the source of cash to be plausible. We thus find ourselves in agreement with the findings recorded by the Ld. CIT(A) holding that, the cash found at the residence of the assessee stood sufficiently explained as the cash balance of the partnership firm lying with the partners and therefore the same cannot be treated as unexplained income of the assessee. The relevant findings taken note of by us is as follows:-

"7.4.2.4 The Appellant during the course of Appellate proceedings has re-iterated the same submission which was made earlier before the AO during the course of assessment proceedings. As per the submission of



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the Appellant, the cash found during the course of search is nothing but the withdrawals from the firm M/s. Jaya Foundations, a partnership firm, wherein the Appellant along with his wife are the prime partners. The firm M/s. Jaya Foundations is engaged in the real-estate business. The submission of the Appellant is that at the beginning of the financial year 2017-18, a huge sum of money was available in the hands of the firm so it was mutually decided by the partners to make an investment in the construction of a Club House in Puzhal. While the project was to begin, the Appellant brought the cash to his own premises to merely safeguard the same. To corroborate the same, the Appellant highlighted that the opening cash balance of Jaya Foundations as on 31.03.2017 stood at Rs. 2,25,25,500/- as against the closing balance of which stood at only Rs. 1,73,500/- as on 31.03.2018 and claimed that the physical cash found during the course of search is the cash pertaining to the firm M/s. Jaya Foundations, which has been kept for safe custody at the residence of the Appellant.

7.4.2.5 The Appellant made available the copies of the return of income e-filed in the case of M/s. Jaya Foundations holding the PAN-AAKFJ4043L for the AY(s) 2016-17, 2017-18 and 2018-19. Upon perusal of the return of income e-filed for the AY 2016-17 on 23.03.2017 (which is much before the date of search) it is seen that the cash balance available as on 31.03.2016 is Rs. 2,64,19,668/- (cash in hand – Rs. 1,71,25,500/- and cash at bank- Rs. 92,94,168/-) . For the AY 2017-18 the cash balance available as on 31.03.2017 is Rs. 2,44,19,668/- thus, it is found that the Firm is having sufficient cash balance. Thereafter on perusal of the return of income e-filed for the AY 2018-19, it is seen that the cash balance stands at Rs. 1,73,500/- as on 31.03.2018. The undersigned is of the considered view that unless a clear finding is made in respect of the cash balance reported by M/s. Jaya Foundation wherein the Appellant and his wife are partners, there can be no reason to treat the subsequent withdrawal from such firm as unexplained. In view of this the undersigned is not inclined to accept the presumption of the AO that the cash found at the residence of the Appellant cannot partake the character of unaccounted income to the Appellant. Accordingly, all the grounds raised by the Appellant upon this issue are hereby treated as allowed and the AO is hereby directed to delete the addition of Rs. 2,29,42,000/- made as unexplained cash u/s 69A of the Act for the AY 2018-19.”

6. For the above reasons, we see no reason to interfere with the above findings of the Ld. CIT(A) deleting the impugned addition. Accordingly Ground No. 2 stands dismissed.



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7. Ground No. 3 raised by the Revenue is against the addition made on account of unexplained jewellery of Rs.1,98,79,000/-. The facts as noted are that, during the course of search, gold and diamond jewellery weighing 5919.100 gms worth Rs.1,91,24,796/- was found which was inventorised vide ANN/R.S.T/R.B/J/F in Sl. No. 1 to 60. The Investigating Officer had required the assessee to explain the source of jewellery, to which the assessee in his statement given u/s 132(4) of the Act, is noted to have categorically stated that thirty one (31) items of jewellery belonged to him & his wife, and that the balance thirty (30) items belonged to his brother-in-law and his three sisters, all of whom were present at the home at the time of search. In the course of assessment, the AO required the assessee to explain the source of such jewellery. The AO however did not agree with the explanation put forth by the assessee and added the impugned sum by way of unexplained jewellery u/s 69A of the Act.

8. Being aggrieved by the above action of the AO, the assessee preferred an appeal before the Ld. CIT(A) and filed additional evidences including affidavits from the three sisters who were present at his residence at the time of search. The Ld. CIT(A) is noted to have called for a remand report. The AO in his report dated 19.12.2023 preliminarily objected to the admission of additional evidences and on merits observed



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that the assessee was not able to conclusively establish the ownership of jewellery and source of investment. After considering the submissions and evidences placed on record by the assessee in light of the findings of the AO in his remand report, the Ld. CIT(A) deleted the impugned addition. Aggrieved by the order of Ld. CIT(A), the Revenue is now in appeal before us.

9. We have heard both the parties and perused the material placed before us. It is observed that, the assessee was found to be in possession of gross weight of 5919 gms of gold jewellery which comprised of sixty (60) items. The assessee in his statement recorded u/s 132(4) of the Act is noted to have identified thirty-one (31) items which belonged to him and his wife and the balance items was stated to be belonging to his other family members viz., sisters who were visiting him at the time of search to attend a marriage in the family. In respect of the source and ownership of thirty one (31) items of jewellery belonging to him and his wife, the assessee had explained that such gold jewellery weighed 2779 gms, out of which 243 gms were disclosed by the assessee in his wealth-tax returns, and the balance 2536 gms had been acquired by his wife, for which he furnished her financials, ITR and wealth tax returns. These details are noted to have been sent on remand by the Ld. CIT(A) to the AO, who simply rejected the same by observing both in assessment and



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remand proceedings that, the assessee was not able to conclusively establish the ownership and source of the jewellery. We agree with the Ld. CIT(A) that, apart from making a sweeping remark, the AO did not point out any specific defect in the details furnished by the assessee or what other document or proof was required to substantiate the ownership of such thirty-one (31) items of jewellery. From the material placed before us, it is noted that out of the 2779 gms of gold jewellery claimed to be belonging to the assessee and his wife, 243 gms of gold jewellery was disclosed by the assessee in his wealth-tax returns and therefore the ownership to that extent stood sufficiently substantiated. With regard to 2536 gms [2779 – 243] of gold jewellery, it is noted that, the assessee's wife had acquired the said gold items out of the long term capital gain of Rs.2.27 crores disclosed in the income-tax return for AY 2017-18 and the investment in gold jewellery was also reflected in the balance-sheet for that year. Having regard to these foregoing facts, we are in agreement with the Ld. CIT(A) that the assessee had sufficiently established the source of acquisition of jewellery to the extent of 2779 gms.

10. Coming to the balance jewellery weighing 3140 gms, the assessee is noted to have explained that, jewellery weighing 1187 gms, 995 gms and 958 gms belonged to his three sisters respectively viz., Mrs. M Chitra, Mrs. D Chitra and Mrs. Meenakshi respectively. The assessee in his



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statement recorded u/s 132(4) of the Act is noted to have clarified this fact by stating that the balance thirty (30) items which were weighing 3140 gms belonged to these other family members. Before us, the Ld. CIT, DR had urged that, the presumption u/s 132(4A) of the Act was that the assessee was the owner of the jewellery found in his possession and the onus was on the assessee to rebut the same with cogent proof and evidence. According to him, the assessee had failed to do so in respect of the 3140 gms of gold jewellery and therefore irrespective of his statement recorded u/s 132(4) of the Act, the AO had rightly added the impugned jewellery of 3140 gms as assessee's unaccounted investment. Upon going through the material placed before us and the findings of Ld. CIT(A), it is noted that, the assessee had demonstrated with evidences that, her sisters were visiting him to attend a marriage in the family and understandably they were carrying jewellery with them for attending the marriage functions. It is also not in dispute that the assessee's sisters and brother-in-law were present at his residence at the time of search. Furthermore, these family members are also noted to have furnished their PAN details along with sworn affidavits affirming the ownership of these jewellery items. Hence, on overall consideration of facts and circumstances, we find that the assessee had discharged its initial onus of rebutting the presumption that the balance jewellery items did not belong to the assessee but these other family members. The AO is noted to have



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rejected the foregoing explanation and evidences without placing any material on record. It is now well settled law that if no effort is made to controvert the contents of the affidavit, the same has to be accepted as true. According to us therefore, the Ld. CIT(A) had rightly held that, the AO had erred in adding these jewellery items as unaccounted investment in the hands of the assessee. In this regard, we gainfully refer to the decision of the coordinate Bench of this Tribunal at Ahmedabad in the case of **Shankarbai Khodabhai Bhoi Vs ACIT (59 ITD 364)**. In the instant case, the assessee was found in possession of gold jewellery which he claimed belonged to his sister-in-law and mother-in-law. The assessee's father-in-law confirmed the same and furnished their sworn affidavits before the ITO. The ITO however rejected the same and added the jewellery as unexplained investment of the assessee. On appeal the Tribunal accepted the evidentiary value of the affidavits submitted by the assessee's father-in-law admitting the ownership of jewellery found from the possession of the assessee, which was not controverted by the ITO, and deleted the addition made by way of unexplained investment in jewellery. The relevant findings taken note of by us is as follows:-

"8. As regards the gold ornaments weighing 362.700 grams valued at Rs. 58,031 the assessee explained that the same belonged to his mother- in-law and his two sisters-in-law, viz. , Kanchanben and Sevantiben who were accompanying him to his residence on the fateful day. Shri Ratilal P. Chanawala, father-in-law of the assessee also submitted before the Assessing Officer that the gold ornaments belonged to his wife and his two daughters-in-law. The sworn affidavits



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of these three ladies were also furnished before the ITO. The ITO rejected the explanation furnished by the assessee and his father-in-law without placing any material on record. It is now well-settled law that if no effort is made to controvert the contents of the affidavit, the same has to be accepted as true Mehta Parikh & Co. v.CIT [1956] 30 ITR 181 (SC). There is nothing unusual that the three ladies who belonged to a respectable family of a political and social worker who had been a Municipal Councillor since 1950, were in possession of gold ornaments weighing 362.700 grams, i.e., about 30 tolas valued at Rs. 58,03 1, i.e., 10 tolas each lady. We accordingly delete the addition."

11. We also rely on the decision of Hon'ble Rajasthan High Court in the case of **Mangilal Agarwal Vs ACIT (300 ITR 372)** which was rendered on similar facts and circumstances as involved in the present case before us. In the decided case also, the assessee was subjected to search action and found to be in possession of gold, which he explained belonged to three persons, who had handed over the same to the assessee for making new ornaments. These three persons also furnished their sworn affidavits affirming the ownership of the gold. The AO however found the source of acquisition of the gold by these three persons to be not fully verifiable and therefore added the value of gold as unexplained investment of the assessee. On appeal the Hon'ble High Court held that, the primary condition of invoking section 69A for the purpose of making additions of the value of jewellery, bullion, or other valuable articles or money '*of which the assessee is found to be the **owner** of any of these articles'* and not recorded in the books of account, as income from undisclosed sources. The condition precedent for invoking section 69A is the finding that the assessee is found to be the **owner** of any bullion, jewellery or



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other valuable articles. The Court observed that, no presumption of ownership has been raised statutorily in favour of the revenue and against the assessee, nor is there any warrant to invoke section 69A merely on the basis of the assessee's possession. The Court held that, the burden lies on the revenue to establish the ownership of the assessee before raising any presumption against him. On the given facts, the Court noted that, the three persons had confirmed their ownership in their affidavits and therefore the assessee cannot be treated as the owner merely because persons who claimed to be owner of gold in question had failed to explain source of their acquisition. The Court accordingly deleted the addition u/s 69A of the Act. Useful reference in the present context may be made to the following observations of the Hon'ble High Court :-

"8. The primary condition of invoking section 69A for the purpose of making additions of the value of jewellery, bullion, or other valuable articles or money 'of which the assessee is found to be the owner of any of these articles' and not recorded in the books of account, as income from undisclosed sources. Apparently, the condition precedent for invoking section 69A is the finding that the assessee is found to be the owner of any bullion, jewellery or other valuable articles. No presumption of ownership has been raised statutorily in favour of revenue and against the assessee, nor there is any warrant to invoke section 69A merely on the basis of assessee's possession. On his disclaimer that such articles found in his possession do not belong to him, the burden lies on the revenue to establish the ownership of the assessee before raising any presumption against him.

9. So far as the finding that the money and valuable articles are owned by the assessee is concerned, the burden is squarely on the revenue because it is only on reaching such finding the opinion that can be given about the source of its acquisition. It is only on establishment of ownership of such articles either on admission of the assessee or



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otherwise if assessee fails to explain satisfactorily the source of acquisition of such valuables that section 69A can be invoked for making additions into the total income of the assessee value of such articles as income from undisclosed sources for the assessment year relevant to previous year during which the assessee is found to be owner of such valuable articles. Therefore, the burden of proving ownership of the assessee in valuables found in possession of the assessee rests on the revenue and not with the assessee. What amount of evidence to establish ownership would depend on facts and circumstances of each case. In the present case, the Assessing Officer has started with the presumption of ownership merely on the basis that the assessee was found in possession of the aforesaid primary gold and gold ornaments by customs authority apprehending the possession of the assessee in breach of provisions of Gold Control Act. However, with clear finding reached by the CEGAT, which was though not binding but was relevant material to go into consideration, the assessee has displaced the presumption about ownership arising from mere possession of the primary gold and gold ornaments on 14-10-1987. Therefore, the ultimate burden rested with the Assessing Officer to reach a finding about the ownership of such valuables vesting in the assessee with some material having nexus with the finding of such ownership. We have noticed above that the finding reached in respect of all the three persons from whom the assessee claimed to have received the aforesaid valuables and on the basis of receipt he was claiming to be the owners the only finding reached by the Assessing Officer is that the said three persons have failed to prove their ownership because their explanation about source of acquisition of such gold ornaments by them was found to be suspect. The fact that Shri Bhopal Singh, Om Prakash Gupta and Shri Gauri Shanker Singhal have failed to prove their ownership of the gold or, there were some discrepancies in the explanation furnished by them cannot lead to any inference that because the persons who claimed to have delivered or claims to be the owner of the gold in question have failed to explain the source of their acquisition that the assessee can be presumed to be the owner of such primary gold and gold ornaments, to displace the finding reached by the CEGAT that the gold ornaments and primary gold did belong to the three persons from whom he alleged to have received and do not belong to the assessee.

10. The logic that because the gold ornaments are not proved by three persons as belonging to them though it was admitted by each one of them that the attributed gold ornaments and primary gold derived from such ornaments belong to them respectively it belongs to the assessee suffers from legal lacuna. The finding cannot be considered to be a finding of fact which binds the appellate Court. The findings of tax authorities stand vitiated not only by a wrong view of burden in



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appreciating the evidence but having no nexus between the finding about the failure of Serve Shree Bhopal Singh, Om Prakash Gupta and Gauri Shanker Singhal to prove the ownership of the gold ornaments which they admit to have delivered to the respective goldsmiths through the assessee, Mangilal Agarwal, for the purpose of making new ornaments as a piece of evidence to establish the ownership of the assessee. It is this failure on the part of the Assessing Officer and subsequently affirmation of that finding without considering the vital aspect of the applicability of section 69A, it remains a finding with no material on the basis of which any finding could be reached that the assessee was owner of the primary gold and the gold ornaments found in his possession by the customs authority, which the assessee claimed to have received in the manner stated above, namely, from Shri Bhopal Singh, Om Prakash Gupta and Shri Gauri Shanker Singhal who brought the gold ornaments and delivered to him for the purpose of making new ornaments and the primary gold found in possession of assessee was released from confiscation only on a clear finding that such primary gold belong to the abovenamed three persons. The said persons had admitted their ownership in income-tax proceedings also. The three persons' exist-ence is not in doubt. Their affidavits have been brought on record. The fact that because the ornaments were brought by these three persons, the assessee has described them as owners of the gold cannot be held against the assessee to hold him to prove the ownership. If these persons had not stated correctly about the ownership of the gold ornaments brought to assessee by them it cannot be evidence of the ownership of the assessee over the primary gold and gold ornaments found in his possession on 4-10-1987 brought by said three persons to the assessee. There is nothing to rebut the statements of said three persons brought different weight of gold ornaments to the assessee for remaking the new ornaments. Thus, the finding recorded by the IT authorities remains a finding on a wrong view of the burden of proof, by erroneous reading of the requirement of section 69A for the purpose of making additions of the value of the primary gold and gold ornaments in the hands of assessee in whose possession the same were found and by recording finding about the ownership of the assessee without any material but merely presuming him to be owner because Shri Bhopal Singh, Om Prakash Gupta and Shri Gauri Shanker Singhal have failed to prove their ownership, notwithstanding they are admitting that they brought the said gold to the assessee for making new ornaments, against which statement there is no evidence. Such persons claim ownership of such ornaments also.

11. It may also be noticed here that section 69A cannot be invoked merely on the basis that a person is found in possession of any valuable article but it is only on his being further found to be the owner of such



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money, bullion, jewellery, or other valuable articles that section 69A can be invoked for raising presumption. This basic link is missing through the proceedings resulting the Tribunal affirming the orders of the CIT(A) and the Assessing Officer cannot be sustained.

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15. To wit in the present case, the real question before the authority below was whether the primary gold and the gold ornaments found in possession of the assessee on 14-10-1987 were owned by the assessee. The assessee has explained the transactions through which the primary gold and the gold ornaments came in his possession when the search of the customs took place at his residence and the same were seized. In support of said explanation, he has produced said three persons, who had brought the ornaments to him and have furnished their affidavits admitting such fact.

16. We have noticed above that the finding in each case has been recorded about those persons who had delivered the ornaments to the assessee, that they have failed to prove their ownership to the ornaments and on that basis, the assessing authority has jumped to the conclusion that the said ornaments were belonging to the assessee and those findings have been affirmed by the CIT(A) and the Tribunal.

17. By the parity of reasonings which prevailed in Daulatram Rawatmull's case (supra), it can well be said that merely because the explanation furnished by Shri Bhopal Singh, Om Prakash Gupta and Shri Gauri Shanker Singhal about the purpose for which the gold ornaments were delivered for making new ornaments were the ornaments belonging to their family was found to be not acceptable could not have provided any nexus between the facts and conclusion reached by drawing inference therefrom that the primary gold and gold ornaments belonged to the assessee.

18. As a result, in view of the aforesaid discussion, this appeal must succeed. Accordingly, this appeal is allowed."

12. In light of the above therefore, we uphold the Ld. CIT(A)'s action deleting the addition made on account of unexplained jewellery and dismiss this ground of the Revenue.



ITA No.1353/Chny/2024 (AY 2018-19)
Mr. Rangaswamy Bhaskaran

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In the result, appeal filed by the Revenue is dismissed.

Order pronounced on the 08th day of November, 2024, in Chennai.

Sd/-

(जगदीश)
(JAGADISH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 08th November, 2024.

TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित /**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

Sd/-

(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**