

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "C" BENCH

**Before: Smt. Annapurna Gupta, Accountant Member  
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No. 07/Ahd/2021  
Assessment Year 2012-13**

The ACIT, Circle-1, Bhavnagar  <b>(Appellant)</b>	Vs	Shri Vallabhbai Dhanjibhai Patel T/7-8, Darshan Complex Nialmbaug, Bhavnagar, Gujarat364001  <b>PAN: ABCPV1011F (Respondent)</b>
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**Revenue Represented: Shri Prateek Sharma, Sr.D.R.  
Assessee Represented: Shri Biren Shah, A.R.**

Date of hearing : 25-07-2024  
Date of pronouncement : 23-10-2024

**आदेश/ORDER**

**PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-**

This appeal is filed by the Revenue as against the appellate order dated 23.09.2020 passed by the Commissioner of Income Tax (Appeals)-6, Ahmedabad arising out of the reassessment order passed under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2012-13.

2. The registry has noted that there is a delay of 34 days in filing the above appeal. This appeal is filed before the Tribunal on

15.01.2021, this period falls under COVID-19 Pandemic situation. Thus following Hon'ble Supreme Court judgment dated 23.3.2020 in suo moto Writ Petition (Civil) No.3 of 2020, which has extended time limit for filing appeals w.e.f. 15.3.2020. Thus, there is no delay in filing the above appeal by the Department and we take up the appeal for adjudication on merits.

3. The brief facts of the case is that assessee along with other two co-owners purchased agricultural land at RS No.136 (Old RS No. 199) at Vesu, Surat on 28-04-2006 and executed Sale Deed registered as Document No. 6696 dated 01-05-2006. The assessee along with two co-owners paid Rs.12,64,098/- to Mrs. Diwaliben Thakorbhai Patel and Mrs. Savitaben Bhulabhal Patel. Thereafter the assessee along with two co-owners executed a Cancellation Deed dated 19-05-2011 canceling the original Sale Deed dated 01-05-2006 for the very same consideration of Rs.12,64,096/- and assessee received back his 1/3<sup>rd</sup> share of Rs.4,21,366/-. However, the Registration Authorities for the Cancellation Deed charged Rs.1,03,78,200/- based upon the JANTRI Value as on 2011, which was paid by the original owners and not the assessee. Therefore, the AO issued show cause notice dated 24-09-2013 wherein assessee was asked to explain why JANTRI value of Rs.7.06 crores being assessee's share should not be considered as undisclosed for payment of capital gain.

4. During the course of assessment proceedings, the assessee claimed that he could not get title cleared in respect of above referred agricultural lands which is evident from 7/12 and 8

extracts, hence he along with two co-owners cancelled Sale Deed dated 01-05-2006 and they were compelled to pay stamp duty of Rs.1.03 crore. The assessee further submitted that he has not actually transferred any property as per provisions of section 45 r.w.s 2(47) of the Act and no new consideration is received by the assessee or other two co-owners, therefore provisions of section 50C does not arise in the transaction. The assessee also submitted that land which is subject matter of dispute is agricultural land and same is established from search report which states that land at Vesu district is situated at 9.4 Kms from Surat and population of village as per census is 1920 only, hence even on this ground, land is not capital assets hence it cannot be subject matter of capital gain.

4.1 The above contention raised by the assessee was not accepted by Ld. AO on the ground that vide notification dated 21-07-2006, VESU was brought within the limits of Surat Municipal Corporation hence as per provisions of section 2(14) of the Act, land situated at VESU area is a Capital Asset liable for capital gains. The next contention of the assessee that he has not acquired the land and only there was Cancellation Deed executed was not accepted by AO on the ground that Page no 12 of Sale Deed clearly states that assessee along with other co-owners have taken possession of the land hence acquired ownership in land. Further the AO has also observed that assessee has failed to produce any FIR, court proceedings or any documents by which it can establish that due to defective title, the original sale deed was cancelled or conveyance deed was void. The assessee has not disputed payment of stamp

duty, hence it is the case of transfer of property by way of Cancellation Deed and provisions of section 50C are applicable. Considering these facts, AO adopted JANTRI value as on the date of Cancellation Deed for Rs.7,06,00,000/- as fair market value of the property and made addition of Long Term Capital Gain of Rs. 6,99,62,674/- in the hands of the assessee and demanded tax thereon.

5. Aggrieved against the re-assessment order, the assessee filed an appeal before Ld. CIT(A) who deleted the addition by passing a very detailed order considering section 43 of Bombay Tenancy and Agricultural Lands Act, 1948 (Tenancy law) and the land as on date of sale was New Sarhat land and required conversion to Old Sarhat land and without permission from District Collector is void ab initio and referred various judgements of High Court of Gujarat as follows:

“4.9 On careful consideration of entire facts on records, appellant along with other co-owners acquired "Old Sarahat" agricultural land at Village Vesu vide conveyance deed No. 6696 dated 01.05.2006. During the year under consideration, registered deed cancelling sale deed referred supra was made with original owners and appellant has received consideration of Rs.4,21,366/- being amount paid at the time of acquisition of above land. As JANTRI value prevailing on the date of execution of such cancellation agreement was Rs.7,06,00,000/-, AO has computed income from Long Term Capital gain after considering such amount as sale value and allowing indexed cost of acquisition at Rs.6,37,326/-. The AO has made addition of Long Term Capital Gain of Rs.6,99,62,674/-. On perusal of purchase deed and sale deed (English Translation) submitted during the course of appellate proceedings, it is evident that appellant has acquired "New Sarhat" agricultural land and during the year, appellant has not executed any sale deed with original owners but executed registered Cancellation of sale deed". The expression "Old Sarahat land" is popularly employed with regard to land held by persons in their own

right without their having acquired benefit u/s.32 of Tenancy Act, Gujarat by reasons of their being tenants. Similarly lands held by erstwhile tenants under the Deemed Purchase" provisions of Tenancy Act are known as "New Sarhat land". On Page no 4 of such deed, it is clearly mentioned as appellant has not received clear title of land, appellant has demanded to return without any condition and without any interest consideration price of sale deed executed in 2006 and such amount is paid by original owners. These facts clearly prove that Title of the land was not clear which is accepted by original owners of the land. On perusal of 7/12 and 8 extracts as submitted before AO and appellate proceedings, that land was never transferred in the name of appellant and continued to be owned by original owners of the land as farmers of the land.

4.10. It can be seen from above extracts of land holding that land is owned by Savitaben D Patel and there is no entry of transfer of land in the name of appellant. Even in financial year 2007-08 to 2009-10 being the year after purchase of land by appellant, 7/12 extracts clearly reflect name of farmer as Savitaben D Patel, daughter of Purshottam Patel & Diwaliben Purshottambhai Patel and even in such years, agricultural products are also grown by them. These facts support the contention of appellant that though purchase deed was executed in year 2006, name of appellant was never entered into land revenue records and appellant has never enjoyed rights of ownership of above land. Though in registered deed at the time of purchase, it is mentioned that peaceful possession has been handed over to appellant, actual possession has not been received by appellant which is evident from the fact that his name was never entered into land revenue records and never carried out farming activity on such land and same continued to be carried out by original owners only which compelled appellant to execute registered cancellation agreement.

4.11 With regards to observation of AO that on Cancellation of deed, appellant received consideration paid to original owners at the time of purchase and such cancellation was made only on the ground that Title of the land was not clear, whereas appellant has paid stamp duty of Rs 1,03,78,200 which is contradictory to conveyance deed by which agricultural land was purchased by appellant, it is observed that appellant has explained that he has acquired "New Sarahat Land" which was not converted into "Old Sarahat Land" and unless such conversion is not taken place on land revenue records, appellant's name cannot become owner of the land as per revenue records. Further, payment of stamp duty of Rs 1,03,78,200 is made by appellant is **factually incorrect but same is made by original owners of the land at the time of cancellation of original**

**agreement which is evident from First page of registered cancellation agreement as submitted by appellant in assessment proceedings.** Thus, stamp duty is born by original owners of the land and not by appellant hence there is no contradictory facts as observed by AO.

4.12. While adopting JANTRI value as fair market value of sale at the time of cancellation of purchase agreement and invoking provisions of section 50C of the Act, AO has emphasized on the fact that in purchase agreement, it is clearly mentioned that appellant has obtained peaceful possession of such land hence he has already become owner of the land. However, as discussed herein above, it is observed that in registered purchase deed, it is mentioned that land acquired by assessee is "New Sarhat land". It was explained by appellant that ownership of said land was conferred on the erstwhile owners under section 32 of the Bombay Tenancy and Agricultural Lands Act, 1948 (Tenancy law) and accordingly land was classified as "New Tenure land" in registered purchase deed, During the course of appellate hearing, appellant has referred Provisions of section 43 of Gujarat Tenancy and Agricultural land Act, 1948 which provides prohibition on transfer of land without impugned land being converted into "Old Tenure land" and regularized as such. The appellant has referred to various decisions including decision of Hon'ble Gujarat High court in the case of Shashikant Mohanlal Desal AIR 1970 Gujarat 204 wherein court has explained provisions of "Old Tenure land" and New tenure land" as under:

"7. The Act as originally enacted in 1948 was intended to regulate the relationship of landlord and tenant with a view to giving protection to the tenant against exploitation by the landlord but in 1956 a major amendment was made in the Act Introducing a radical measure of agrarian reform. The Legislature decided that the tiller of the soil should be brought into direct contact with the State and the Intermediary landlord should be eliminated and with that end in view, the Legislature Introduced a fasciculus of sections from Section 32 to S. 32-R and S. 43. These sanctions came into force on 13th December 1956 and they provided for the tenant becoming deemed purchaser of the land held by him as tenant.

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Since the tenant is made the deemed purchaser of the land in order to effectuate the pancy of sprawian reform to minate the intermediary landlord and to establish rect relationship between the State and the time of the soil so that soils of his Cultivation are

not shared by an intermediary or middleman who does not put in any labour. The Legislature wanted that the tenant must personally cultivate the land of which he is made the deemed purchaser. The tenant, said the Legislature, would continue to remain owner of the land only so long as he personally cultivated it, he must make use of the land for the purpose of which it was given to him as owner. If the tenant failed to cultivate the land personally either by keeping it fallow or by putting to some agricultural use, he would lose the land under Section 32 and the land would be given away to others for personal cultivation in accordance with the provisions of Section 84-C.

8. So also and for the same reasons, the Legislature by enacting Section 43 placed an embargo on the tenant transferring the land deemed to be purchased by him. If the tenant were free to transfer the land to anyone he liked, the object and purpose of making him the deemed purchaser of the land would be frustrated. Section 43 therefore, provided that no land purchased by a tenant under Section 32 shall be transferred by sale, gift, exchange, mortgage, lease or assignment or partitioned without the previous sanction of the Collector and except on payment of such amount as the State Government may by general or special order determine. The general rule enacted in section 43 was that the tenant shall not transfer the land by sale, gift, exchange, mortgage, lease or assignment or partition. It, for it is given to him as owner for personal cultivation. But the Legislature recognized that there may be cases where it may be necessary or expedient to transfer the land to some other person and the Legislature therefore, provided that the transfer may be made by the tenant after obtaining the previous sanction of the Collector and on payment of such amount as the State Government may by general or special order determine. These two conditions are clearly and indubitably conditions of a valid transfer of the land by the tenant and if either of those two conditions is not fulfilled, the transfer would be invalid.

4.13. The appellant has referred to decision of Hon'ble Gujarat High court in the case of Rajenbhal Baldevshah Shah Vs Baljiben K Patanvadia (Special Civil application No 11896 of 2004) clearly laid down as rule of law that full effect must be given to the prohibition laid down under section 43 of the Gujarat Tenancy Act and any act of alienation which could defeat the very purpose of act. **The court has held that even in cases where the new tenure lands were sought to be transferred by way**

**of will where strictly speaking no transfer/alienation occurs during the life time of owner. These decisions of Tenancy Act are very relevant in present case of appellant which clearly states that by acquiring "New Sarahat Land" or "New tenure land", assessee does not become defecto owner of the land unless it is converted into "Old Tenure Land and that too by making premium payment and without sanction of the collector.**

4.14 During the course of appellate hearings, appellant has relied upon following decisions in support of his claim that as per provisions of Gujarat Tenancy and Agricultural lands Act, 1948, the sale deed registered on 01/05/2006 with reference to land at VESU was void abinito as same was executed without taking prior permission of collector under section 43(1) of Tenancy Act (referred supra).

(i) Decision of Gujarat High Court in the case of Appearance vs. Patel Lallubhai Ishverbhai (Civil Application no 9400-9403 of 2009)

Para 14: Mr. D.D. Vyas, learned Senior Advocate for the original plaintiffs [respondent Nos. 1 to 4 and 6 to 8 herein] has submitted that execution of sale deeds as early as in 1992 was contrary to law and even subsequent execution of four sale deeds was also illegal and barred by law. He has further submitted that, on the day when the compromise was recorded, all the parties were not present. Besides, In view of Explanation to Order 23 Rule 3 of the Code of Civil Procedure, it is submitted that an agreement or compromise being void or voidable under the Indian Contract Act, no decree in any form whether conditional or unconditional could have been passed since the land in question is governed by the restriction of Section 43 of the Act by which without previous sanction of the Collector, no agreement with regard to mortgage, transfer, alienation, etc of the land could have been entered into

Para 15: She has also relied upon the decision of the Bombay High Court in the case of Himatrao Ükha Mall vs. Popat Devram Patil, reported in AIR 1999 Bombay 10 and submitted that, in the above case, even the sale deed executed by the tenant was held invalid on the ground that Section 43 of the Bombay Tenancy and Agricultural Lands Act, 1948, imposes a total prohibition or legal bar on alienation of the lands vested in favour of the tenants under the said Act The Court further held that, if an agreement of sale or any instrument in respect of the subject land is executed without taking

permission of the Collector under Section 43(1), the said agreement will be invalid as per Section 43(2) of the said Act

Para 19: Thereafter, the nature of the consent terms was also examined by the learned Judge in the context of Section 43 of the Tenancy Act whether a decree could be passed under Order XXIII Rule 3 of the Code of Civil Procedure. While examining the above aspects, the learned Judge has also found that the subject land was restricted land under section 43 of the Tenancy Act and, therefore, the agreement was not lawful and any agreement whether void and/or voidable under the Indian Contract Act for which recourse cannot be taken to Order XXIII Rule 3 of the Code of Civil Procedure and the above view and reasoning of the learned Judge cannot be said to be contrary to law or illegal in any manner since Explanation to proviso to Order XXIII Rule 3 of the Code of Civil Procedure clearly provides that the agreement or compromise which is void or voidable under the Indian Contract Act, 1872, shall not be deemed to be lawful within the meaning of this Rule. Thus, if the above Explanation to proviso to Order XXIII Rule 3 of the Code of Civil Procedure is construed in juxtaposition to Sections 23 and 24 of the Indian Contract Act, 1872, it defines unlawful contract/agreement forbidden by law and, therefore, when, admittedly, subject land of the consent terms is 'restrictive tenure land' and governed by the restriction imposed under section 43 of the Tenancy Act, viz. 'without previous sanction of the Collector, no such land shall be alienated/transferred', rejection of the prayer to draw a decree in terms of the consent terms/agreement forbidden by law as above cannot be said to be illegal, which deserves any Interference by this Court in exercise of the jurisdiction under Article 227 of the Constitution of India. The Trial Court has neither failed to exercise jurisdiction nor illegally exercised jurisdiction warranting any Interference at the hands of this Court in exercise of extraordinary Jurisdiction.

Para 22: If an agreement of sale or any instrument in respect of the subject land is executed without taking previous sanction of the Collector under section 43(1) of the Tenancy Act, the said agreement shall be invalid as per Section 43(2) of the said Act. Suffice it to say that Section 43(1) of the Tenancy Act bars even entering into agreement or alienating the land and usage of term 'shall' twice in the section including in the penultimate part of the section reveals mandatory character of the language contained

therein and to be interpreted as such and, particularly when the agreement/transaction was barred by sub-section (1) of Section 43 of the Tenancy Act and sub-section (2) of Section 43 of the said Act clearly refers such agreement or transfer shall be invalid, the trial court has rightly concluded by not probing into the question of declaration of such transaction/agreement as invalid.

(ii) Decision of Gujarat High Court in the case of Mukesh Keshavial Patel (Civil Application no 347 of 2016)

It is further found that the suit property was converted into an old tenure and the owner had got permission from the State Government to convert the land into an old tenure land on 24.08.2009 as being a new tenure land, is not permitted to execute registered sale deed without taking permission from the Collector. Any transaction or any agreement for transfer of land or interest therein, if made without the previous sanction of the Collector, would be invalid. At this juncture it may be noted that, as per Section 10 of the Indian Contract Act, all the agreements are contracts if they are made by the free consent of parties competent to contract, for a lawful consideration and with a lawful object and are not expressly declared to be void in the Act

In view of the above discussion, in my view, the agreement to sell executed on 13.06.1978 is void in view of the restrictions of Section 43 of the Bombay Tenancy and Agricultural Lands Act being a new tenure land."

4.15 Once the land purchase is void ab initio since inception, appellant cannot be considered to be owner of the land and subsequent cancellation of such deed does not mean that appellant has transferred his right in favour of original owners but fact is that appellant was not having any rights in the property since inception."

6. Aggrieved against the appellate order, the Revenue is in appeal before us raising the solitary Ground of Appeal:

(1) Whether on facts and circumstances of the case and in law, the Ld. CIT(A) was justified in deleting the addition made u/s. 50C of the Income tax Act specifically when law does not permit cancellation of a registered sale deed unless ordered by a Court thereby drawing the applicability of

Section 50C of the Act as the ownership right and title were transferred and vested initially upon the assessee through the initial conveyance deed dated 1.5.2006 and subsequent transfer of land by the assessee back to the original owners vide deed dated 19.5.2011, i.e. after a span of five years.

(2) It is therefore prayed that the order of the Ld. CIT(A) may be set aside and that of the order of the Assessing Officer be restored to the above extent.

7. Ld Senior DR appearing for the Revenue supported the reassessment order passed by the assessing officer and requested to uphold the addition made thereon and allow the Revenue appeal.

8. Per Contra Ld. Counsel appearing for the Assessee supported the order passed by the Ld CIT[A] which is a detailed order considering various judgements of the jurisdictional High Court following Bombay Tenancy and Agricultural Lands Act, 1948. Therefore the findings arrived by him does not require any interference and Revenue appeal is liable to be dismissed.

9. We have given our thoughtful consideration and perused the materials placed on record including the Paper Book and case laws filed by the parties. It is undisputed fact that the assessee along with two co-owners purchased agricultural land at RS No.136 (Old RS No. 199) at Vesu, Surat on 28-04-2006 by executing Sale Deed vide Document No.6696 dated 01-05-2006. The assessee along with two co-owners paid Rs.12,64,098/- to the original Land Ladies Smt. Diwaliben Thakobhai Patel and Smt. Savitaben Bhulabhai Patel. Perusal of Sale Deed dated 01-05-2006 (English Translation submitted during the course of appellate proceedings) it is evident that assessee has acquired "New [Navi] Sharat" agricultural land.

9.1. The expression "**Old [Juni] Sharat land**" means land which was held by the Agriculturist as his own and absolute land, prior to coming to force of Bombay Tenancy & Agricultural Land Act, 1948. An Old Tenure land can be alienated to an agricultural without any conversion or without taking any permission from the District Collector. Stright away conveyance can be effected for an Old Tenure land without any restrictions for transfer. Whereas "**New Sharat Land**" means the land actually belong to the Government, and the land has been deemed purchased by the Occupier/ Agriculturist. New Tenure land cannot be sold to any person without first obtaining permission from District Collector. An application has to be first made to convert the land from New Tenure to Old Tenure for agricultural/non-agricultural purpose. A premium of 40% of the actual cost of the land payable to the State Government. Moreover there are several conditions precedents which have to be followed in order to get the permission from the District Collector. This include that the land rate has been paid by the agriculturalist to the government at the relevant point of time, there has never been any breach of conditions and continuous possession without any break for more than 12 years by the agriculturalist and several other conditions. If all conditions are satisfied then the Distinct Collector will issue permission to sell the land.

9.2. Further perusal of Page no 4 of the Sale Deed, it is clearly mentioned that the assessee and two Co-owners had no clear Title of land being a "New Sharat Land". Therefore the assessee and two co-owners insisted to cancel the sale transaction without

demanding any interest but with the original consideration as executed in the Sale Deed in 2006. These facts clearly prove that Title of the land was not clear which is accepted by original owners of the agricultural lands. Further perusal of 7/12 and 8 revenue extracts as submitted before AO and appellate proceedings, the land was never transferred in the name of assessee and co-owners but continued to be owned by original owners of the land as farmers of the land. Thereafter the assessee by a Cancellation Deed Dated 19-05-2011 Cancelled the above Sale Deed dated 01-05-2006 and the assessee received his 1/3<sup>rd</sup> share of Rs.4,21,366/-. Though the stamp duty of Rs.1,03,78,200/- for the above Cancellation Deed was based upon current Jantri Value determined, the same was paid by the original land owners and not by the assessee and two co-owners. Thus the Assessee and two co-owners have not actually transferred any property as per provisions of Section 45 r.w.s. 2(47) of the Act and therefore the question of invoking provisions of Section 50C do not arise in this transactions.

9.3. Further the land as on date of sale was a “New Sarhat land” and required conversion to “Old Sarhat land”. As per provisions of section 43 of the Tenancy Laws and such land was not transferable/marketable until they are converted and necessary premium for conversion has been paid from District Collector. Since the Assessee and two co-owners could not get converted into Old Sarhat Land, and original owners continued to remain the owners and possession of the said land even after execution of sale deed dated 01-05-2006.

9.4. Considering the above facts and judicial precedents of jurisdictional High Court in the case of Patel Lallubhai Ishverbhai and Mukesh Keshavial Patel [which are reproduced at page 8 to 10 of this order], wherein it was held that following section 43 of Bombay Tenancy & Agricultural Land Act, 1948 wherein once **permission of Collector has not been obtained for conversion of NEW SHARAT Land to OLD SHARAT Land and premium thereon has not been paid, then such deed will become void ab initio.**

9.5. Similar view was taken by Hon'ble Gujarat High Court in the case of Shashikant Mohanlal Desai AIR 1970 Gujarat 204 wherein it was held that:

“... So also and for the same reasons, the Legislature by enacting Section 43 placed an embargo on the tenant transferring the land deemed to be purchased by him. If the tenant were free to transfer the land to anyone he liked, the object and purpose of making him the deemed purchaser of the land would be frustrated. **Section 43 therefore, provided that no land purchased by a tenant under Section 32 shall be transferred by sale, gift, exchange, mortgage, lease or assignment or partitioned without the previous sanction of the Collector and except on payment of such amount as the State Government may by general or special order determine. The general rule enacted in section 43 was that the tenant shall not transfer the land by sale, gift, exchange, mortgage, lease or assignment or partition it, for it is given to him as owner for personal cultivation. But the Legislature recognised that there may be cases where it may be necessary or expedient to transfer the land to some other person and the Legislature therefore, provided that the transfer may be made by the tenant after obtaining the previous sanction of the Collector and on payment of such amount as the State Government may by general or special order determine.** These two conditions are clearly and indubitably

conditions of a valid transfer of the land by the tenant and if either of those two conditions is not fulfilled, the transfer would be invalid.

10. Thus in our considered view, the land purchased by the assessee in the year 2006 **itself was void ab initio** following section 43 of the Gujarat Tenancy Law and above referred Jurisdictional High Court judgments for the reason that such Sale Deed executed without converting from new sarat land to old sarat land, which is mandatory requirement for clear title and also thereby it was executed without taking permission of collector as well which require payment of premium for conversion of land from NEW SHARAT TO OLD SHARAT. Therefore the assessee had no other option other than to cancel the void sale deed executed in the year 2006 because the title of the property was defective and could not be cleared. Therefore the Cancellation Deed dated 19-05-2011 executed by the Assessee and two co-owners have not actually transferred any property as per provisions of Section 45 r.w.s. 2(47) of the Act and therefore the question of invoking provisions of Section 50C do not arise in this transactions. Thus the ground raised by the Revenue is devoid of merits and liable to be dismissed.

11. In the result **the appeal filed by the Revenue is hereby dismissed.**

Order pronounced in the open court on 23-10-2024
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**Sd/-**  
**(ANNAPURNA GUPTA)**  
**ACCOUNTANT MEMBER**  
**Ahmedabad : Dated 23/10/2024**

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद