

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

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

आयकर अपील सं./ITA No. 1168/JP/2024  
निर्धारण वर्ष / Assessment Years : 2018-19

Rakesh Kumar Singrodia M/s Bharat Dall Mills, Mukundgarh, Mukundgarh Mandi, Jhunjhunu	बनाम Vs.	ITO, Ward-1, Jhunjhunu
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ALVPS 8505 L		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Pratik Jain, CA (V.H)  
राजस्व की ओर से / Revenue by : Shri Gautam Singh Choudhary, JCIT

सुनवाई की तारीख / Date of Hearing : 10/10/2024  
उदघोषणा की तारीख / Date of Pronouncement: 29/11/2024

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

Above named assessee feeling dissatisfied with the order of the National Faceless Appeal Centre, Delhi dated 16/07/2024 [ for short 'NFAC' or CIT(A) ] filed the present appeal. The dispute relates to the assessment year 2018-19. That order was passed by Id. CIT(A) because the assessee has challenged the assessment order dated 24.03.2023

passed under section 147 r.w.s 144B of the Income Tax Act, by the National Faceless Unit [ for short "AO"].

2. The assessee challenged the order of the Id. CIT(A) on the following grounds: -

*"1. On the facts and circumstances of the Appellant's case and in law, the Ld. CIT (A) has erred in confirming action of Ld. A.O. in passing the impugned order by issuing notice u/s 148A which is without jurisdiction and therefore, the reopening is bad in law.*

*2. On the facts and circumstances of the Appellant's case and in law, the Ld. CIT (A) erred in confirming action of Ld. A.O. in holding the purchases and sales made by Appellant from Swastik Traders, Mahavir Prasad Suresh Kumar, Umesh Kumar Vivek Kumar and Kalki Trading Company are non-genuine, for reasons stated in the impugned order or otherwise.*

*3. On the facts and circumstances of the Appellant's case and in law the Ld. CIT (A) erred in confirming the action of Ld. A.O. in making disallowance of Rs. 16,18,600/- u/s 37(1) of the Act, being purchases made by the Appellant alleged to be bogus, for reasons stated in the impugned order or otherwise.*

*4. On the facts and circumstances of the Appellant's case and in law the Ld. CIT (A) erred in confirming the action of Ld. A.O in making addition of Rs. 25,10,400/- u/s 68 of the Act, being sale of made by the appellant as unexplained cash credit, for reasons stated in the impugned order or otherwise.*

*5. The Appellant craves leaves to alter, amend, withdraw or substitute any ground or grounds or to add any new ground or grounds of appeal on or before the hearing."*

3. Succinctly, the fact as culled out from the records is that the assessee is an individual and for the year under consideration he has filed his return of income on 20.09.2018, declaring total income at Rs.4,47,940/-.

As there was an information received through ITBA Portal under the head 'High Risk CRIU/VRU cases' based on that input a survey action u/s 133A of the Act was conducted by DDIT (Investigation). In that proceedings, it is found that the assessee had made transaction with six entities managed and operated by Mr. Ashok Kumar Gupta for an aggregate amount of Rs. 41,29,000/-. Ld. AO has reasoned to believe that said income has escaped assessment and therefore, notice u/s. 147 was issued and thereafter an order u/s. 148A(d) of the Act was passed and accordingly case was reopened by issuing notice u/s. 148 of the Act on 29.03.2022. In response the assessee has filed the returned of income declaring same income it was declared originally.

3.1 Various notices were issued to the assessee u/s. 142(1) and u/s. 143(2) of the Act. Further, show cause notice (SCN) was issued to the assessee on 03.03.2023, in response to the same, the assessee has submitted the details on 09.03.2023. In this case, as per the information available with the department, a survey action u/s. 133A of the Act was conducted in the case of Ashok Kumar Gupta, Sandeep Gupta & Anuj Gupta at Room No. 210 & 212, 4107, Naya Bazaar, Delhi on 30.11.2018. During the survey proceedings, it was found that he was engaged in providing accommodation entries of non-genuine purchases and non-

genuine sales to various parties. During the survey, details relating to such entries were gathered and statements of Mr. Ashok Kumar Gupta u/s 131(1A) of the Act was recorded on oath. Mr. Ashok Kumar Gupta in his statement on oath recorded during the survey on 30.11.2018 admitted that he has given both purchase and sale related accommodation entries through various entities. The entities (managed by Mr Ashok Kumar Gupta for providing accommodation entries) with whom the assessee you have transacted are as under:-

- a) Swastik Traders (Prop. Rahul Bhuraria)
- b) Mahavir Prasad Suresh Kumar Proprietor Suresh Kumar servant of Ashok Kumar Gupta)
- c) Umesh Kumar Vivek Kumar Proprietor Vivek Gupta, Nephew of Ashok Kumar Gupta)
- d) Kalki Trading Company (Proprietor Deepesh Goel, servant of Ashok Kumar Gupta)

(copy of the statement of Mr. Ashok Kumar Gupta was provided to the assessee along with show cause notice)

On perusal of the statement of Mr. Ashok Kumar Gupta, Id. AR noted that Mr. Ashok Kumar Gupta was doing the business of trading of the grains only up to 2009. Thereafter, he was engaged in the business of providing accommodation entries only. He also admitted that he has nothing to do with real business or goods. Whenever, anyone approaches him for sale/

purchase entries, he provides the same and for this act, he gets commission. Therefore, it is clear that assessee's transactions with above entities are nothing but accommodation entries only which were executed only on paper and there has been no actual delivery of goods. In view of the above, the assessee was show caused as to why the sale as well as purchase transactions with Swastik Traders, Mahavir Prasad Suresh Kumar, Umesh Kumar Vivek Kumar and Kalki Trading Company should not be treated as unexplained transactions as per provisions of the Act as all the entities were managed by Mr. Ashok Kumar Gupta and he has admitted during the survey proceeding in the statement on oath that there has not been any real business but entries regarding sale and purchase of goods were provided without actual delivery of goods. In response to the same, the assessee has submitted the reply. The reply submitted by the assessee is considered but not found to be acceptable. As per information, the assessee entered into transaction of Rs. 41,29,000/- as tabulated at page of 5 of the order of the assessment order wherein sales of Rs. 25,10,400/- and purchase of Rs. 16,80,600 considered as from the concerns of Shri Ashok Kumar Gupta. The assessee requested for cross examination of Shri Ashok Kumar Gupta. Therefore, as per request of the assessee, the summons u/s 131 of the Act was issued to Shri Ashok Kumar Gupta for

cross examination by the assessee. However, neither Shri Ashok Kumar Gupta nor the assessee appeared in response to summons u/s 131 of the Act. The non appearance of Shri Ashok Kumar Gupta further strengthens the fact that he has provided the accommodation entry to the assessee without actual delivery of goods. The onus is on the assessee to produce the party for verification / confirmation of the transaction which the assessee failed to discharge. The Id. AO also noted that there are credits in the case of sales and there are debits expenses in respect of purchases regarding the transactions with the parties/ entities managed by Shri Ashok Kumar Gupta if the transaction of purchase/ sale have been recorded in the books of accounts without actual delivery of goods, how the payment made/ received could be treated as unexplained transactions. In the case of purchases, if the payment have been made to the parties and claimed the expenses, in that how the claimed expenses could be allowed as the same has not done for business purpose as there was no purchase transaction (in real). In the case of sales, if the payment have been received from the parties and the same is credited in the accounts, in that, how the credits could be treated as explained credits, representing sales proceeds as sales have not been proved as genuine transactions, even if, the sales are claimed and reflected in the accounts. Providing

bills/vouchers and transaction through banking channel are not sacrosanct. It has been admitted by Shri Ashok Kumar Gupta that the bills/ vouchers were provided by him to various parties (assessee is one of them) without actual delivery of goods. The purchases as well as sales with the parties managed by Sri Ashok Kumar Gupta are not genuine purchase and sales. The assessee has taken the accommodation entry from Sri Ashok Kumar Gupta with Swastik Traders, Mahavir Prasad Suresh Kumar, Umesh Kumar Vivek Kumar and Kalki Trading Company for managing the transaction made in cash. Therefore, the book of accounts maintained by the assessee was hereby rejected as per provisions of Section 145(3) of the Act by the Id. AO. It has been held by various courts that the transactions through bank account is not enough to explain money, credit worthiness of creditors and genuineness of the transaction is required to be examined. (CIT vs. Smt. Prem Lata Sethi [2013] 40 taxmann.com) In the case, Shri Ashok Kumar Gupta has not appeared in spite of the summons issued in the statement recorded u/s. 131 of the Act during Survey u/s. 133A of the Act, he admitted that through different entities, he provides accommodation entries. Therefore, the onus to prove the genuineness of the assessee lies with the assessee only. In view of the above the expenses claimed by the assessee on account of purchases from the said parties amounting to Rs.

16,18,600/- is disallowed as the same has not been done for business purpose.

3.2 Further, the entries of credits of Rs. 25,10,400/- against the sale of goods are nothing but unexplained cash credits as there was no actual delivery of goods and the accommodation entries were taken by the assessee from the entities managed by Shri Ashok Kumar Gupta. Therefore, the credits of Rs. 25,10,400/- are treated as unexplained cash credit as per provisions of section 68 of the Act and be taxed u/s 115BBE of the Act.

4. Aggrieved from the order of the National Faceless Assessment Center, assessee preferred an appeal before the Id. CIT(A). Apropos to the grounds so raised the relevant finding of the Id. CIT(A) is reiterated here in below:

“11.0 I have carefully considered the grounds of appeal raised by the assessee and statement of facts filed with the appeal memo, examined the issue under dispute in the light of the facts and circumstances of the case and relevant provisions of the statute.

12.0 (a) Briefly stated the facts of the case are that the assessee by Sri Rakesh Kumar Singrodia, being an Individual, filed his return of income for the impugned AY 2018-19 on 20.09.2018, declaring a total income of Rs. 4,47,940/-, Later, as per identification under ITBA portal as High Risk CRIU/VRU cases and information received from the DDIT (Investigation) that a survey was conducted in the case of Sri Ashok Kumar Gupta and the assessee had made transactions with following entities managed and operated by Mr. Ashok Kumar Gupta.

Name of the Entity	F.Y	Transaction Value (in Rs.)
Swastik Traders	2017-18	13,06,125
Mahavir Prasad Suresh Kumar	2017-18	3,77,125
Umesh Kumar Vivek Kumar	2017-18	3,12,475
Swastik Trades	2017-18	13,06,125
Umesh Kumar Vivek Kumar	2017-18	3,12,475
Kalki Trading Compnay	2017-18	5,14,675
Total		41,29,000/-

(b) The AO had reason to believe that income chargeable to tax had escaped assessment within the meaning of sec. 147. Accordingly, the AO issued notice u/s. 148 dated 29.03.2022 to the assessee, calling for the return of income for the impugned AY 2018-19. In response to the notice u/s. 148, the assessee filed the return of income on 26.04.2022, declaring the same total income as original return. Subsequently, the AO issued the statutory notices u/s. 143(2) and 142(1) to the assessee. In response thereto, the assessee furnished certain submissions before the AO. After having considered the information on record, the AO framed the impugned assessment order u/s. 147 r.w.s 144B of the Act dated 24.03.2023, determining the total income of the assessee at Rs. 45,76,940/-. While doing so, the AO made the following additions/disallowances:

Sl. No.	Nature of addition/disallowance	Amount (in Rs.)
1	Disallowance of expenses u/s 37	16,18,600/-

2	Addition towards unexplained cash credit u/s 68 rws 115BBE	25,10,400/-
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Aggrieved with the above additions/disallowances, the appellant preferred the present appeal and the same is taken up for adjudication as under.

13.0 The first grievance against the impugned order is the reopening of the assessment. The case of the assessee is not reopened in the old regime u/s 148 prior to the FY 2021-22. The assessee had clearly stated in his written submissions that the AO had passed the order u/s 148A(d). Therefore, the details which led to the reopening by following the due procedure laid out u/s 148A had followed by the AO in the case of the assessee. The assessee cannot raise a ground against passing the order u/s 148A(d) of the Act in the appeal filed against the order u/s 147 of the Act. The order u/s 148A(d) is not an appealable order before the CIT(A) as listed out u/s 246A of the Act. Further, the decisions quoted by the appellant in the case of CIT v. Indo Arab Air Services (2015) 64 taxmann.com 257 and PCIT v. Shodiman Investments Pvt Ltd [2018] 93 taxmann.com 153 are not delivered against the orders u/s 148A(d) of the Act and hence, the same are not considered to be applicable to the facts of the case. Therefore, the ground no.1 raised by the appellant is dismissed.

14.0 The AO received the credible information from investigation wing in the form of a statement of a person (Sri Ashok Kumar Gupta) who is controlling the certain concerns who are providing accommodation entries at his directions to several entities including the assessee. After verifying facts that the assessee had the transactions with the parties listed out at Para 12.0(a) of this order for the FY 2017-18, a notice u/s 148 was issued. The AO found that the assessee had transaction of both sales and purchases from the same persons. The appellant had also confirmed such transactions in his written submissions. The information in the form of statement of Sri Ashok Kumar Gupta is only the triggering point for initiation of proceedings u/s 148A of the Act. The same is not conclusive evidence based on which the additions are made by the AO. The statement recorded from Sri Ashok Kumar Gupta during the survey suggested the accommodation entries provided by him through the persons who were acting under the instructions of Sri Ashok Kumar Gupta to various persons without actual delivery of the goods. When such information shared with the assessee under Sec. 148A of the Act, there was no denial of such fact by the assessee stating that he is not having any business transactions during the FY 2017-18. There is no change in the stance of the appellant even during the appeal proceedings. Hence, it can be safely construed that the assessee had made the transactions of both purchases and sales from the persons Swastik Traders, Mahavir Prasad Suresh Kumar, Umesh Kumar Vivek Kumar, Kalki Trading Company either during the current year or earlier year. There was no contention about the value of the transactions made by the assessee also

with the above stated persons. It is important to understand that the statement of Sri Ashok Kumar Gupta recorded need not contain the name of the person in his deposed statement. Whether the persons controlled by Sri Ashok Kumar Gupta were involved in providing the accommodation entries or not the main issue in this case. The fact of the existence of transactions between the assessee and the four persons stated in the order of the AO are not in dispute. the only point for examination of the AO is whether the goods traded by the assessee are actually received by the assessee from the alleged persons. Mere submission of copy of the ledger accounts of the suppliers and purchasers is not enough to prove the actual delivery of physical goods to and from the assessee respectively regarding the claim of assessee having purchased and sold goods.

15.0 Regarding the purchases, the assessee claimed that he had submitted the copies of ledger accounts and purchase invoices. The undeniable fact is that based on the above documents only the assessee made the entries in the books of account. The case is reopened questioning the such transactions recorded in the books of account. The allegation at the time of reopening is nothing but the transactions recorded in the books of accounts are not actually happened. The true nature of the transactions actually happened and the transactions recorded in the accounts of the assessee are different as per the view of the AO. When the same was put across the appellant during the assessment proceedings, it is the duty of the assessee to disprove the assumption of the AO by providing all the evidences to show that the impugned purchases transactions were actually taken place.

To prove the same, the assessee not only provide the purchase register, bank account transfers related to the impugned transactions but also the evidences to show that the goods are actually received by him through the vehicle and stock changes in the registers. The confirmation from the suppliers that they were actually in the business of supply of goods traded by the assessee and from where they have obtained the goods would relieve from the further burden of the assessee on the issue of genuineness of the purchases recorded in the books of account. The assessee failed to do the same. When the assessee fails at the basic verification itself, going further by the AO would not require the deeper examination of other facts such the non-existence of the supplier, non-transfer of the goods by the sellers to the assessee etc. In case of claims of expenditures as deduction, it is the burden on the assessee to prove first with all required evidences that the transactions were actually taken place and the transactions are not only exists on the papers. Therefore, the decision of the AO in disallowing the purchases made through the persons listed out are considered to be not actually made but claimed as expenditure Since, the assessee failed to prove the genuineness of the purchases with evidences, the same is considered as disallowance u/s 37 of the Act.

16.0 In my considered opinion, the cross examination of Sn Ashok Kumar Gupta is not assuming any importance in this case beyond the triggering the reopening. Its utility is only to the extent of cross verification of the fact that the assessee is

actually engaged in the paper transactions with the concerns/persons controlled by him. After that no further value to the statement recorded during the survey operation from Sri Ashok Kumar Gupta since the transactions entered with the persons listed in the impugned order are actually appearing in the books of account of the assessee and when the said transactions with such persons is not denied by the appellant either during the assessment or appeal proceedings. Therefore, in my view there is injustice caused to the appellant in not providing the opportunity of cross examination. Accordingly, the disallowance made of purchases to the tune of Rs. 16,18,600/- is upheld and the ground no.4 raised against the disallowance of purchases by the appellant is dismissed.

17.0 The books of accounts are rejected since the assessee had not conclusively proved that the impugned sales transactions with the four parties listed in the para no. 13 of the written submissions have actually taken place. No specific argument is put forth by the appellant on application of sec. 145(3) of the Act. Therefore, the ground no.2 is dismissed

18.0 The appellant had admitted those disputed sales as receipts in the books of account of the assessee. When the transactions with the same parties regarding purchases during the FY 2017-18 is failed to prove for the reason of non-submission of confirmation from the persons with whom the impugned transactions are claimed to be entered into, actual transfer of goods. physical existence of the concerns in the given addresses etc. In this scenario. similar to the issue of non-genuineness of the purchases, the sales also cannot be assumed to be actually taken place. The burden of proving the trail of cash regarding the impugned purchases and sales is not lies with the AO The entire information is in the possession of the appellant, so, the AO can proceed further only when the appellant proves that he had the genuine transactions of sales and purchases. Since the physical existence of the businesses of suppliers & purchasers and actual movement of goods received by the persons in question and confirmation from the receiver of the goods is not provided, the shifting of the burden on the AO is not expected in the case on hand. Therefore, making the addition u/s 68 of the Act is found to be in order subjected to the comments made in the next para.

19.0 The assessee had admitted the impugned sales as already receipts in the books of account. The same are considered by the AO as fictitious and receipts are considered as unexplained cash credits u/s 68 of the Act. Since the amounts are included as business receipts the same cannot be continued to be taxed again. Once it is decided that the receipts shown in the form of fictitious sales, the same have to be reduced from the total business receipts since the same are treated as deemed income u/s 68 of the Act and being treated as taxable as per the special provisions of Sec. 115BBE. Resultantly, the AO needs to make modification to the computation of income by reducing the business income to the extent of Rs.25.10,400/- and bring the same amount as deemed income u/s 68 of the Act to tax the same u/s 115BBE.

20.0 The case laws relied on by the appellant were carefully examined and found that the same cannot be applied to the specific facts of the assessee case. Hence, the same are rejected. Subjected to the above discussion, the ground no.5 raised against the addition u/s 68 is partly allowed.

21.0 In the result, the appeal filed by Sri Rakesh Kumar Singrodia against the order passed u/s 147 rws 144B for the AY 2018-19 is partly allowed.”

5. Aggrieved from the above order of Id. CIT(A) the assessee preferred the present appeal challenging the findings of the Id. CIT(A) on four grounds. In support of the arguments Id. AR of the assessee submitted that the case of the assessee has been re-opened based on the survey operation conducted at third party. The Id. AO treated sales and purchase both transaction as income which is not correct and in such type of cases as held by the apex court in the case of ITO Vs. V. R. Global Energy P. Ltd. 113. taxmann.com 31(SC) wherein it has been held that when the assessee made sales to the pre-existed liability and since no cash was involved in transaction of said amount same cannot be treated as cash credit as per provision of section 68 of the Act.

6. To support the contention so raised in the written submission reliance was placed on the following evidence / records :

Sr. No	Particulars	Page No.
1	Copy of ITR Acknowledgement, Computation of Income & Financial Statement of the Appellant for AY 2018-19	1-9
2	Copy of Show cause notice dated 03.03.2023 and its reply	10-25

	thereto.	
3	Copy of Leger accounts of the parties in the books of the appellant	26-29
4	Copy of invoices issued by the appellant to the parties	30-44
5	Copy of sales Register maintained by the appellant	45-52

7. The Id DR is heard who relied on the findings of the lower authorities and more particularly advanced the similar contentions as stated in the order of the Id. CIT(A). On being asked about the estimation of profit he has not serviced any arguments.

8. We have heard the rival contentions and perused the material placed on record. The assessee vide ground no. 3 challenged the disallowance Rs. 16,18,600/- made u/s. 37(1) of the Act. The bench noted from the table given at page 5 of the assessment order and the same is also reproduced herein below :

Name of the Entity (managed by Ashok Kumar Gupta)	F.Y.	Sales ( in Rs.)	Purchases ( in Rs.)	
Swastik Traders	2017-18	13,06,125	13,06,125	
Mahavir Prasad suresh Kumar	2017-18	3,77,125	0	
Umesh Kumar Vivek Kumar	2017-18	3,12,475	3,12,475	
Kalki Trading Company	2017-18	5,14,675		
Total		25,10,400	16,18,600	41,29,000

As is evident from the above table the assessee has shown the sale amount and purchase amount as same for the party name Rs. 13,06,125/- in the name of Swastik Traders [ ledger at page 29 of the paper book filed ] and Rs. 3,12,475/- from Umesh Kumar Vivek Kumar [ ledger at page 27 of the paper book filed ]. Thus, the transaction of purchase and sales are of the same party with same amount and there is no transaction of cash involved and therefore, respectfully following the judicial precedent cited by the Id. AR of the assessee in the case of ITO Vs. V. R. Global Energy P. Ltd. (Supra) the addition made by the Id. AO and sustained by the Id.

CIT(A) is directed to be deleted. In the light of this observation ground no. 3 raised by the assessee stands allowed.

8.1 Ground no. 4 raised by the assessee challenges the addition of Rs. 25,10,400/- made u/s. 68 of the Act. The brief facts of the case are that the assessee has reported sales of Rs. 25,10,400/- with four parties against which while dealing with ground no 3 we have hold that the circular transaction not involving movement of cash cannot be considered for addition and if that amount of Rs. 16,18,600/- excluded then the balance sales amount remains of Rs. 3,77,127/- made to Mahavir Prasad Suresh Kumar and Rs. 5,14,675/- made to Kalki Trading company. As is evident from the page 26 being the ledger account of Kalki Trading Company Rs. 5,54,375/- remained as credit balance in the books of the assessee as on 01.04.2017 and thereafter against the credit amount payable by the assessee sale of Rs. 5,14,675/- was recorded. Same way in the case of ledger account available at page 28 Rs. 3,86,725/- was remained as opening and against that balance amount the assessee has made sales of Rs. 3,77,125/-. Here also considering the decision of the apex court in the case of ITO Vs. V. R. Global Energy P. Ltd. (Supra) since there is no transaction of real cash payment or receipt that transaction sale cannot be

considered as unexplained income of the assessee. Considering that aspect of the matter ground no. 4 raised by the assessee is allowed.

Since we have allowed Ground Nos. 3 & 4 on merits the technical Ground Nos. 1 & 2 raised by the assessee becomes academic in nature and therefore, the same is not decided.

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

Order pronounced in the open court on 29/11/2024.

Sd/-

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

Sd/-

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

जयपुर / Jaipur

दिनांक / Dated:- 29/11/2024

\*Ganesh Kumar, Sr. PS

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

1. The Appellant- Sh. Rakesh Kumar Singrodia, Jhunjhunu
2. प्रत्यर्थी / The Respondent- ITO, Ward-1, Jhunjhunu
3. आयकर आयुक्त / The Id CIT
4. आयकर आयुक्त(अपील) / The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 1168/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar