

**आयकर अपीलीय अधिकरण “बी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, CHENNAI**

**माननीय श्री एबी टी. वर्की, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI ABY T. VARKEY, JM AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

1. आयकरअपील सं./ ITA No.1099/Chny/2023  
(निर्धारण वर्ष / Assessment Year: 2014-15)  
&
2. आयकरअपील सं./ ITA No.1100/Chny/2023  
(निर्धारण वर्ष / Assessment Year: 2015-16)  
&
3. आयकरअपील सं./ ITA No.1101/Chny/2023  
(निर्धारण वर्ष / Assessment Year: 2016-17)  
&
4. आयकरअपील सं./ ITA No.1102/Chny/2023  
(निर्धारण वर्ष / Assessment Year: 2017-18)

ACIT Central Circle-2(2) Chennai.	<b>बनाम/</b> Vs.	<b>Shri Chandrasekaran Joseph Vijay</b> 17/9, Vijay Shanthi Four Seasons, 7 <sup>th</sup> Cross Street, Shanthi Nagar, Adyar, Chennai-600 020.
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AABPV-3488-N</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri V. Nandakumar (CIT)-Ld. CIT-DR & Ms. Gowthami Manivasagam (JCIT) – Ld. Sr. DR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Shri S. Sridhar (Advocate) a/w Shri Arjun Raj (Advocate)- Ld. ARs

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	20-09-2024
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	03-12-2024

## आदेश / ORDER

### Per BENCH:

1.1 Aforesaid appeals by Revenue for Assessment Years (AY) 2014-15 to 2017-18 arises out of a common order of learned Commissioner of Income Tax (Appeals)-19, Chennai, [CIT(A)] dated 04-08-2023 in the matter of separate assessments framed by Ld. Assessing Officer (AO) u/s.153A of the Act dated 29-09-2021. The facts as well as issues are stated to be identical in all these years. For the purpose of adjudication, ITA No.1099/Chny2023 for AY 2014-15 has been taken to be the lead year.

### 1.2 The grounds raised by the Revenue read as under: -

1. The order of the learned Commissioner of Income Tax (Appeals) is erroneous on facts of the case and in law.

2. The Ld.CIT(A) erred in deleting the addition of Rs.2,60,00,000/- made by the assessing officer as unexplained investment u/s.69 towards the difference between the value as per registered sale deed and the purchase consideration as mentioned in the loose sheet extracted from assessee's mobile phone during the course of search.

2.1 The Ld.CIT(A) erred in holding that the loose sheet (extract of image from mobile phone) relied upon by the assessee is only secondary evidence and cannot be relied upon. The Ld.CIT(A) failed to appreciate that the materials seized during the course of search presumed to be belonged to the assessee and its contents are true as per the provisions of Sec.132(4A) and 292C of the Act. The statement given by the assessee during the search corroborates the contents of seized materials.

2.2 The Ld.CIT(A) ought to have appreciated that the assessee in his sworn statement dated 06/02/2020 stated that noting contained the details of extant of land and investment amount. But subsequently, on realization that the amount mentioned in the registered sale deed is less than the amount of investment mentioned in the image, he retracted his earlier admission by stating that amount mentioned in the image were only offer prices. The retraction of statement, without any substantiating evidence is not valid.

2.3 The Ld.CIT(A) failed to appreciate that the nothing in the mobile phone was saved after the date of purchase of all these properties. Hence, the assessee's contention that he noted the offer price of the respective properties is not factually incorrect.

2.4 The Ld.CIT(A) failed to appreciate that the assessee failed to discharge the onus cast on him to prove that the amounts mentioned in the seized materials were only offer prices and he had not paid consideration mentioned in the seized materials.

2.5 The Ld.CIT(A) erred in observing that the AO had not made any finding for non-consideration of sworn statement recorded on 12/03/2020, without appreciating that the AO

had elaborately discussed the statement and given a finding that the retraction was an afterthought.

3. For these grounds and any other ground including amendment of grounds that may be raised during the course of the appeal proceedings, the order of learned CIT(Appeals) may be set aside and that of the Assessing Officer be restored.

As is evident, the sole issue that arises for our consideration is additions made by Ld. AO on the basis of certain loose sheets / material as found during the course of search on assessee.

1.3 The Ld. CIT-DR advanced arguments supporting the impugned additions and submitted that the additions are based on an image taken from assessee's mobile phone which would support the action of Ld. AO. The Ld. CIT-DR has also filed written submissions which have carefully been considered by us. The Ld. AR, on the other hand, supported the findings rendered in the impugned order. Having heard rival submissions and upon perusal of case records, our adjudication would be as under. The assessee being resident individual was subjected to search action by the department on 05-02-2020.

### **Assessment Proceedings**

2.1 During the course of search, certain incriminating material was found and seized. Consequently, notice u/s.153A was issued to the assessee on 07-12-2020. In response, the assessee admitted income of Rs.24.66 Crores. Notices u/s 143(2) and 142(1) were issued in due course calling for various details from the assessee.

2.2 The incriminating material include loose sheets extracted from the assessee's Apple iPhone-X seized vide page-4 of ANN/BV/CJV/LS/S and the same is stated to be containing details of certain properties. This said material was nothing but image captured by the assessee in his apple iPhone on 18-11-2017 from

another Samsung phone. This sheet was stated to be non-editable one. The assessee, when confronted to the same in Question Nos. 20 & 21, replied as under: -

Q.20 During the course of search proceedings on 05.02.2020 at your residence Villa 105, 3rd avenue, Seashore town, Panaiyur, Chennai, on verification of your mobile phone (Apple iPhoneX) and IPAD Pro ML2M2HN/A serial no. DLXTM01SGMW7 which are having same apple ID cjv.vijay@gmail.com a notings seized vide page 4 of ANN/BV/CJV/LS/S, titled "Lands" ... "please identify.

A20 Yes. I confirm that this print out is taken from my mobile/ Ipad. It contains the land details in which I have invested.

Q.21 During the course of search proceedings on 05.02.2020 at your residence Villa 105, 3'd avenue, seashore town, Panaiyur, Chennai, on verification of your mobile phone (Apple iPhoneX) and IPAD Pro ML2M2HN/A serial no. DLXTM01SGMW7 which are having same apple ID cjv.vijay@gmail.com a notings seized vide page 4 of ANN/BV/CJV/LS/S titled "Lands" . "please explain.

A21 Yes I confirm the printout is taken from my mobile / Ipad. It contain the details of extant of land and invested amount. T. nagar pondibazaar 3 and half ground invested Rs.23 Crores. Panayur 3rd avenue 3 grounds invested Rs.6.5 crores. Neelangarai kazura garden 4 grounds invested Rs.5 crores. Adyar office flat 2127 sq ft is 2 crores invested. Padur 2 acres and 65 cents 15.5 Crores invested. For the rest of the land details noted, invested amount not remembered readily and will submit the details in a weeks time.

2.3 On the basis of aforesaid admission by the assessee, Ld. AO observed that the assessee admitted that the loose sheet as seized vide page-4 of ANN/BV/CJV/LS/S contains the details of extent of certain land and the amount invested by assessee in those properties to acquire the same. The assessee further confirmed that he had invested Rs.52 crores in acquisition of five immovable properties while answering to Question No.21 and further undertook to furnish remaining details about his investment in other properties in a week's time. Accordingly, during the P.O. lifting operation on 12-03-2020, the assessee had furnished the details of the properties owned by him along with the amount invested to acquire those properties which form Annexure-3 to the sworn statement recorded from him on 12-03-2020.

2.4 On the basis of above loose sheets / materials and details submitted by the assessee vide Annexure-3 during the P.O. lifting operation on 12-03-2020, Ld. AO noted that there was variation in the values of 4 properties as admitted and as stated to be paid by the assessee which could be tabulated as follows: -

No.	Particulars	Date of Purchase	Purchase Consideration	Value as per Seized material	Difference
1	Land at No. 43, Padur Village (2.65 Acres)	24-08-2016	10,61,00,000	15,50,00,000	4,89,00,000
2	Land and Building at Plot No.105 3 <sup>rd</sup> Avenue, sea shore town, Panaiyur, Sholinganallur, Chennai-600 119.	21-12-2015	4,50,00,000	6,50,00,000	2,00,00,000
3	Land and Building at Plot No.26, 27 & 28, No.8/37, Thanikachalam Rd. T. Nagar, Chennai-17.	11-12-2014	16,00,00,000	23,00,00,000	7,00,00,000
4	Land at Old No.145 New No.115, Neelangarai village Sholinganallur.	06-06-2013	2,40,00,000	5,00,00,000	2,60,00,000
	<b>Total</b>		<b>33,51,00,000</b>	<b>50,00,00,000</b>	<b>16,49,00,000</b>

On the basis of the same, Ld. AO held that the value noted in the mobile notes was much more than the purchase consideration shown in the sale deeds and accordingly, Ld. AO proceeded to add the differential of the two values to the income of the assessee as unexplained investment.

2.5 During the course of search, another statement was also recorded from the assessee at the time of PO lifting on 12-03-2020 wherein the assessee was confronted with above tabulation and the assessee replied to Question No.99 & 100 as under: -

Ans. The price mentioned in the mobile phone is offer price. After negotiations, the price has been finalized as per sale deed. It is usual practice for me, whenever I, intended to buy

a property I enquire through my broker. Later broker or owner of the property come with fancy price. Then I send my staffs to negotiate with the owner to bring down the price and convincing the owner that the payment will be made in a single tranche. So, when the negotiations are going on, I have the habit of noting down the negotiating price in my mobile notes. These rates found from my mobile notes are such notings made by me. After I purchased the property, I would not have updated the rates.

Q. 100 From the mobile notes it is seen that the you have mentioned amount of Rs.15.50 Crores for Podur Property which was purchased in 2016 for which the notings should have been made in 2016 only. Whereas the T. Nagar property was purchased in 2014 and the Kazura Garden, Neelangari property purchased in 2013. When you made the entry for the Podur property the T. Nagar and Neelangari property was already purchased by you. In that case, how is it possible for you not to change the value of the property even after it was purchased and the purchase price known to you by that time you made the entry for the Podur property?

Ans. I would have been forgot to change the rate of those properties since that has already been bought by me.

The Ld. AO thus alleged that the assessee furnished contradictory replies in his statement made on 06-02-2020 vis-à-vis statement made on 12-03-2020. In the earlier statement, the assessee submitted that the values represent values invested in those properties whereas subsequent statement was contrary statement wherein the assessee stated that the prices were offer prices only. The assessee submitted that during earlier statement, he thought that the amount noted in the mobile rates were actual value of investments without considering the fact that he would have written the negotiated prices of the properties. It was also submitted that initially he planned to buy two adjacent plots at Neelangarai Kazura Garden but he actually bought only one property and therefore the price noted against this property would have been the price of two plots which he initially planned to buy.

2.6 The Ld. AO did not concur with the stand of the assessee and held that the assessee was in the habit of noting down the details of properties owned by him on his mobile phone. The Ld. AO sought to contradict the stand of the assessee by observing that the assessee had noted down the details of extent of land and price of his newly purchased

property at Palavakkam and Adyar in notes application in his Apple iPad, the printout of which was seized as loose sheet no. 3 of ANN/BV/CJV/LS/S. The price noted in the loose sheet matched with the price quoted in the purchase deed of those two properties. When confronted how come he had noted down the exact price as in purchase deed against the newly purchase property at Palavakkam and Adyar and not any offer price, assessee replied vide question No.103 recorded on 12-03-2020 that he would have noted down the offer price initially and updated the negotiated price. It is very unlikely that he had updated the price for only those two properties and forgot to update the price for other properties.

2.7 Finally, the stand of the assessee for not updating the price of four properties was that the details of the four properties were actually noted in his old Samsung mobile which he took photograph in his new Apple Iphone and stored the same in Notes App which was not editable. The same was not acceptable since the assessee was having the habit of noting down the details of the properties owned by him in his mobile phone which was very much evident from his sworn statement. Under such circumstances, there are only two possibilities that he would have followed while creating the notes in his old Samsung mobile. Either assessee would have been regularly updating the details in his mobile as and when he purchased the property or created that note regarding his property details at one stretch. The first possibility of regularly updating the details as when property get purchased is not tenable in this case because of the fact that the details of the property noted in the loose sheet was is not in chronological order. Therefore, the assessee would have noted down the details at one stretch possibly after the purchase of

Padur property in 2016 since the Padur property is the latest among all the properties mentioned in that note (loose sheet). While noting down the details of the properties owned by the assessee, there was no necessity for him to note down the price of only 5 properties. Among those 5 properties for which the prices were mentioned, the flat at Four Seasons, Adyar in which his office is functioning was purchased on 2007 for Rs.1.45 crore as per the purchase deed whereas assessee noted down Rs.2 crores against that Adyar flat in the loose sheet seized. This shows that assessee was well aware and had remembered the details of purchase happened way back in the year 2007 which he had consciously noted down in his mobile phone. If assessee's argument that he had noted down the offer price while negotiating with the seller during the purchase time is to be considered, he should have changed the price details once he had purchased that property or at least when he noted down the details of next property purchased. Failure on his part to do the same strengthens the fact that the prices noted down by him were the actual price for which the properties were purchased and assessee did so to keep track of the amount spend by him on those properties. Further it would be highly uncommon for anyone to maintain the record of offer price instead of the actual price. All these material evidence points towards the fact that assessee statement about the prices noted in the loose sheet were only offer price was not true and without any basis.

2.8 Further, in reply to Q.No.102 in sworn statement recorded on 12-03-2020, the assessee stated that at the time of giving sworn statement on 05-02-2020, assessee thought that amount noted by him in the mobile notes were the actual value of investment made by him in those properties without considering the facts that he would have written the

negotiated prices of those properties. The same is clearly not acceptable since it was beyond doubt that the amount mentioned in mobile notes by him represented the actual values of the properties acquired which were more than the sale price mentioned in the documents.

2.9 Finally, the differential amounts were added in respective assessment years as unexplained investment u/s 69. The impugned addition for this year was Rs.260 Lacs. Similar additions were made in other years. Aggrieved, the assessee preferred further appeal before Ld. CIT(A).

### **3. Appellate Proceedings**

3.1 During appellate proceedings, the assessee assailed impugned addition by way of elaborate written submissions which have already been extracted in the impugned order. The assessee submitted that seized material was nothing but an image captured in apple iPhone on 18-11-2017 from another Samsung Mobile phone. The assessee transferred the incomplete notings made in Samsung Phone to his new iPhone as part of routine data transfer to a new phone. The said image was not editable one. There were discrepancies in the entries which would show that extent of values captured therein were nothing but casual notings without any basis which were incomplete and not reliable / conclusive one. They could not be used to ascertain the values of the properties without any corroborative evidences. It was also submitted that no verification was carried out by any lower authorities with the seller to confirm the flow of additional payment. The seized material as stated to be extracted from iPad contained notings regarding properties in Palavakkam and Adyar which were created in note application on 26-11-2019. There was no difference in the price of these properties since

the assessee had updated the prices for which it was purchased whereas the details of another 4 properties were noted in old Samsung Phone, the image of which was taken in the iPhone and the same was not editable. The assessee also submitted confirmations from various sellers during assessment proceedings. However, no steps were taken by Ld. AO to verify the same. Under these circumstances, the assessee submitted that there were no evidences to support the impugned addition. Further, the addition could not be made on the basis of mere assumptions or inferences without there being any corroborative evidences to support the same.

3.2 The Ld. CIT(A) noted that loose sheet was nothing but extract of the contents contained in the iPhone of the assessee which was extracted, downloaded and printed and then seized as an annexure by way of loose sheet. It was the image captured on the iPhone on 18-11-2017 from another phone. It could be seen that the loose sheet contained the narration of details such as property name and against which amounts were noted. It contained narration relating to 16 properties. However, the aforesaid image reveals only a part of the transactions and not the entire transaction. The same would require more corroboration. This document lacked essential element such as actual consideration paid and extra consideration paid by way of on-money. The nature of documents was such that it was only secondary evidence which would require corroboration otherwise it could not be relied upon to support the addition. Reference was made to the decision of Jabalpur Bench of Tribunal in the case of **ACIT vs Satyapal Wassan [TS-5104-ITAT-2007 (Jabalpur)-O]** to arrive at such a conclusion.

3.3 Proceedings further, upon perusal of loose sheets seized, it was noted that the assessee had narrated the property against which some amount was mentioned. However, in addition to this, there was a mark as "..???". Therefore, this loose sheet did not convey anything that the amount mentioned therein were the real values. In such a case, the assessee should have mentioned the exact extent of the land and value in respect of all the properties. If the assessee was confident about the narration in the loose sheet, there is no necessity to put "..???" in the loose sheet.

3.4 It was further held by Ld. CIT(A) that the loose sheet did not indicate that the value of the property as mentioned therein was the actual sale consideration paid. There exists no information how the assessee had paid the extra consideration and what was the source for it. The narration in the loose sheet was not sufficient enough to form the opinion and to arrive at a conclusion that the assessee had actually paid the amount as narrated therein. The sheet being the secondary evidence, would require more corroborative evidences to arrive a conclusion that the value mentioned against each property was the actual consideration paid. Reference was made to the decision of Mumbai Tribunal in the case of **Riveria Properties Pvt. Ltd. (ITA No.250/Mum/2013)** holding that AO was required to bring on record further evidence to show that the money had actually exchanged between the parties in case where there was no other evidence on record to prove that on-money was paid except the loose sheet found in the premises. Similar reference was made to various other case laws. It was further observed by Ld. CIT(A) that Ld. AO did not bring on record any corroborative evidence in the shape of agreement of sale, admission

of extra consideration from the sellers, cash receipts etc. The addition was made by AO by assuming that the assessee had paid extra consideration to purchase the property based upon the image extracted from the mobile phone only and the same was merely on the basis of presumption and therefore, such an addition could not be sustained in law.

3.5 The Ld. CIT(A) further noted that the initial statement was recorded on 06-02-2020 which stood retracted by immediate subsequent statement recorded on 12-03-2020 as well as on 26-10-2020. The loose sheet seized during the course of search was not a speaking document and the statements recorded during the course of search do not indicate anything that the assessee had actually paid extra consideration which would lead to conclusion of unexplained investment by the assessee. The Ld. AO without making any attempt by bringing on record any cogent evidences to corroborate the contents narrated in the loose sheet and the statement recorded u/s. 132(4) of the Act on 06-02-2020, made the addition of unexplained money invoking the provisions of Sec.69 on the presumption that the assessee had actually incurred the expenditure as per the narration made in the loose sheet. Any addition made on the basis of mere assumptions and without there being any supporting evidence could not be sustained both on facts as well as on merits.

3.6 It was further observed by Ld. CIT(A) that the assessee had produced confirmation from the vendors for AYs 2014-15 to 2016-17 confirming the receipt of actual consideration as per Sale Deed. However, Ld. AO did not render any findings on such confirmations. It was evident that AO had not conducted any enquiry from the vendors. During the course of appellate proceedings, the assessee submitted

confirmation letter from seller Smt. B. Lakshmi and others confirming the receipt of actual consideration by them for AY 2017-18 which was subjected to remand proceedings. The Ld. AO submitted that the confirmation was filed after the passage of three years without adducing any reasons for such undue delay. The very authenticity of such confirmation was dubious. The Ld. CIT(A) noted that Ld. AO summarily rejected the evidences filed by the assessee without giving any opportunity of hearing. No efforts were made to examine the confirmation. Considering this fact, the onus was discharged by the assessee and the burden was on Ld. AO to disprove the same. It was finally held that loose sheets and statements recorded raised only a suspicion about extra consideration. However, the same were not conclusive and accordingly, the impugned additions as made by Ld. AO for all the years were deleted. Aggrieved, the revenue is in further appeal before us.

#### **Our findings and Adjudication**

4. From the facts, it emerges that the assessee was subjected to search action on 05-02-2020 wherein certain images were captured from iPhone-X of the assessee which form the very basis of impugned additions. These images were downloaded, printed and seized as incriminating material. One such image is the image captured from another Samsung Mobile phone of the assessee and the same is stated to be taken on 18-11-2017. The said image is not editable one. On the basis of entries made in this image, Ld. AO has made allegation of payment of on-money by the assessee. However, except for this image, there is nothing more on record with Ld. AO to support the impugned additions. Initially, in statement dated 06-02-2020, the assessee

admitted that Page-4 of seized document contain the land details in which the assessee had made investments. However, in statement dated 12-03-2020, the assessee furnished the details of the properties owned by him along with the amount invested to acquire those properties. Upon perusal of the same, Ld. AO observed that there was variation in the values of 4 properties. The aggregate purchase consideration was Rs.33.51 Crores as against aggregate value of Rs.50 Crores as captured in the image. The assessee, in reply to question nos. 99 stated that the price mentioned in the mobile phone was offer price. After negotiations, the prices were finalized as per sale deed. It was usual practice for the assessee to enquire through broker. The assessee would note down the negotiated prices in mobile notes. Subsequently, the price would be negotiated by offering payment in single tranche. The prices on the mobile notes would not have been updated. The same is supported by the fact that the image as captured from Samsung phone was a non-editable one and the same could not be updated by the assessee. On these facts, it could thus be seen that the assessee offered a reasonable / plausible explanation for the same.

5. However, Ld. AO continued to allege that there were contradictions in the two statements and the prices recorded in mobile notes were actual consideration paid by the assessee. It is another vital fact that during assessment proceedings, the assessee produced confirmation of the sellers confirming that the transactions took place at values reflected in respective sale deeds. However, no independent enquiries have been carried out by Ld. AO to dislodge the same. There is not even a mention about the same in the assessment order which would show that the additions were made on the basis of mere suspicion and presumptions

without there being any other evidence indicating payment of on-money by the assessee. No incriminating material have been found during search which would establish that the assessee received any undisclosed receipts which were sourced to make the impugned additions.

6. The Ld. CIT(A), in our considered opinion, rightly appreciated the facts that the image revealed only a part of the transactions and not the entire transaction. The same would require more corroboration to sustain additions in the hands of the assessee. The sole document as relied upon by Ld. AO lacked essential element such as actual consideration paid and extra consideration paid by way of on-money. The nature of documents was such that it could not be relied upon to support the addition. Reference was made to the decision of Jabalpur Bench of Tribunal in the case of **ACIT vs Satyapal Wassan [TS-5104-ITAT-2007 (Jabalpur)-O]** to arrive at such a conclusion. It has further been held by Ld. CIT(A) that the loose sheet nowhere indicated that the value of the property as mentioned therein was the actual sale consideration paid by the assessee. There was no information / material as to how the assessee had paid the extra consideration and what was the source for it. Reference was made to the decision of Mumbai Tribunal in the case of **Riveria Properties Pvt. Ltd. (ITA No.250/Mum/2013)** holding that AO was required to bring on record further evidence to show that the money had actually exchanged between the parties in case where there was no other evidence on record to prove that on-money was paid except the loose sheet found in the premises. It was further observed by Ld. CIT(A) that Ld. AO did not bring on record any corroborative evidence in the shape of agreement of sale, admission of extra consideration from the

sellers, cash receipts etc. The addition was made by AO by assuming that the assessee had paid extra consideration to purchase the property based upon the image extracted from the mobile phone only and the same was merely on the basis of presumption and therefore, such an addition could not be sustained in law. In our considered opinion, the issue has been clinched in correct perspective by Ld. CIT(A) and the same has been adjudicated in accordance with settled legal principles. In our view, once initial onus was discharged by the assessee by furnishing plausible explanation coupled with the confirmations from respective sellers, the onus had shifted on Ld. AO to dislodge the same. However, we find that there is no concrete material to dislodge the claim of the assessee. Therefore, we find no reason to interfere in the impugned order. The additions, for all the years, have rightly been deleted by Ld. CIT(A).

7. All the appeals stand dismissed.

*Order pronounced on 3<sup>rd</sup> December, 2024*

**Sd/-**  
**(ABY T. VARKEY)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :03-12-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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