

आयकरअपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "A-Bench" JAIPUR

श्रीराठौड़ कमलेशजयन्तभाई, लेखा सदस्य एव श्रीनरेन्द्रकुमार, न्यायिकसदस्य के समक्ष
BEFORE: SHRI RATHOD KAMLESH JAYANTBHAI, AM & SHRI NARINDER KUMAR, JM

आयकरअपील सं./ITA No. 814/JPR/2024
निर्धारण वर्ष/Assessment Year: 2013-14

Shree Shyam Buildstructure (P) Ltd. Shop No. 7, Devan Market Sikar 332 001 (Raj)	बनाम Vs.	The ITO Ward 1 Sikar
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AAPCS 7028C		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओरसे/ Assessee by : Shri R.S.Poonia, CA
राजस्व की ओरसे/ Revenue by: Shri Arvind Kumar, CIT-DR

सुनवाई की तारीख/Date of Hearing : 10/12/2024
उदघोषणा की तारीख/Date of Pronouncement : 17 /12/2024

आदेश/ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER.

The assessee has filed an appeal against the order dated 31-03-2024 passed by Learned PCIT, Jaipur -2, relating to the assessment year 2013-14, as regards the assessment framed u/s 147 r.w.s. 144B of the Income Tax Act, 1961

The appellant named above faced assessment proceedings, before the Assessing Officer, relating to the Assessment Year 2013-14. Same led to the acceptance of the return of income of the assessee, vide order dated 11-03-2022.

However, subsequently, Id. PCIT took up the matter and vide order dated 31-03-2024 passed u/s 263 of the Income Tax Act, 1961 observed that the above said assessment order passed u/s 147 r.w.s. 144B of the Act by the FAO was erroneous in so far as the same was prejudicial to the interests of the Revenue, as regards transactions of Rs. 11 lakhs, cash credit stated to have remained unexplained, and Rs. 50 lakhs stated to be the sum which remained unaccounted.

2 Feeling dissatisfied with the order passed by Id.PCIT, the assessee is before this Appellate Tribunal.

3. Arguments heard. File perused.

4. Record reveals that while declaring that the assessment order dated 11-03-2022 is erroneous in so far as it is stated to be prejudicial to the interest of the Revenue, Ld. PCIT has observed that the AO passed the said order in routine and in casual manner, without applying the relevant provisions of the Act and also without verifying the details, which were required to be verified by way of scrutiny.

Accordingly, ld. PCIT has set aside the assessment order with the direction to the AO to make necessary verification to determine and finalise the assessment in accordance with the law, after allowing the reasonable opportunity to the assessee.

Proceedings under section 147 of the Act

5. In order to appreciate legality or illegality of the impugned order, it may be mentioned here that the assessment proceedings u/s 147 r.w.s. 144B of the Act were commenced after receiving an information from DDIT (System), New Delhi that the assessee had deposited the cash amounting to Rs.11.00 lacs with Axis Bank during the financial year 2012-13 relevant to assessment year 2013-14.

The assessee failed to declare the said cash deposit, and as such, said income of the assessee was found to have escaped assessment.

As is available from the assessment order, the proceedings were initiated u/s 147 of the Act by issuing a notice u/s 148 of the Act. In response thereto, the assessee filed his return of income on 29-11-2021.

Thereupon, the AO issued a notice on 9-02-2022 u/s 142(2) of the Act. Still another notice u/s 142(1) was issued to the assessee on 16-02-2022 seeking some more information. The assessee responded to the said notices and furnished information/ documents.

6 While accepting the return of income, the AO observed in para No. 2 of the assessment order as under:-

“2. As stated above, the assessee has deposited cash of Rs.11,00,000/- maintained with Axis Bank during the F.Y. 2012-13 relevant to the assessment year 2013-14 but the assessee failed to declare the same in the return of income and has shown less income by Rs.11,00,000/-. The assessee was asked to explain the same to which the assessee contended that the cash deposit of Rs.11,00,000/- in bank account maintained with Axis Bank is done out of cash balance in hands of the company as on 31st March, 2012. On verification of the contention made by assessee, the documentary proof in the form complete cash book for the year under consideration was sought from the assessee, which was found to be corroborating with the ITR filed in response to the notice u/s 148 of I.T. Act, 1961. The assessee has also furnished copy of balance sheet, P&L account and other annexures. From the perusal of these documents it revealed that there was opening cash balance of Rs.1,31,23,450/- and after depositing cash of Rs.11,00,000/- in bank account and some other small expenses, the cash in hand at the end of the year remained at Rs.11,19,94,707/- which has been duly shown by the assessee in its return of income filed in response to notice u/s 148 of I.T. Act, 1961. Further there is no sale/ purchase during the year under consideration. In view of these fact and verification with the documents presented by the assessee, the returned income of Rs. Nil is accepted.”

PCIT takes up the matter

7 When the matter was taken by ld. PCIT, he issued a show cause notice dated 12-02-2024 to the assessee seeking explanation as to why the said assessment order may not be revised u/s 263 of the Act.

The assessee submitted his reply to the said notice on 4-03-2024 by pleading in the manner as under:

“1. The AO has not at all verified and made proper enquiry of the source and genuineness of the transactions and unaccounted money of Rs.50,00,000/- in view of the receipt of money duly signed by Shri Thakur Raghunath Singh.”

8. Ld. PCIT considered the reply of the assessee and also heard its authorized representative .

9. While dealing with the version put forth by the assessee, Ld. PCIT held that genuineness and sources of the transactions were required to be verified and investigated from the party, but the entries in the cash book were not verified even though in the ITR filed earlier the balance was shown much more in the entries in comparison to the one shown in the ITR. The observations made by ld. PCIT read as under:-

“8. The reply of the assessee company has been considered carefully and it is observed that:-

1. The assessee has simply refuted that transaction of Rs. 50 lacs was made between Sh. Sanjay Gupta and Shri Thakur Singh on behest of the assessee company. However, this submission is not acceptable because it's a fact that advance of Rs. 50 lacs was given by Shri Sanjay Gupta to Shri Thakur Singh on 26.11.2012, i.e. after the assessee company entered into an agreement with Sh. Sanjay Gupta to resolve any dispute regarding sale of property. On close perusal of the receipt and Ikramama dated 26.11.2012, it is revealed that this Ikramama is for the same property for which Shri Thakur Singh has entered into an agreement with the assessee company previously. Thus, the claim of the assessee company that it has no connection with the agreement between Shri Thakur Singh and Shri Sanjay Gupta is proven to be false in light of this evidence. Shri Sanjay Gupta and the assessee company have failed to explain the source of this payment of Rs. 50 lacs. The assessee company has filed no details regarding the source from which Rs. 50 lacs advance was paid to Shri Thakur Singh. It is difficult to understand as to why would Sanjay Gupta make any advance payment to Sh. Thakur Singh, independently for a property that Sh. Thakur Singh has already agreed to sell to the assessee company. Clearly, this was an agreement made by the assessee company by using Sanjay Gupta as a middleman to resolve the dispute. Thus advance payment of Rs. 50 lacs has been made from unaccounted sources of the assessee company and for the benefit of the assessee company Shri Sanjay Gupta is only a middle man in resolving the conflict.

2. Now coming to the issue of cash deposit of Rs. 11,00,000/- in the Axis Bank account of the assessee company. The assessee company submits that it has cash balance of Rs. 1,31,23,450/- from which cash deposit was made in subsequent assessment year AY 2013-14, however on perusal of the ITR for the AY 2012-13, it is revealed that the assessee company had cash in hand of Rs. 25147/- on 31.03.2013, then how can such small balance be used for making cash deposits of Rs. 11,00,000/- in the AY 2013-14.

2.1 It is evident fact that the assessee company was incorporated only on 28/04/2011 and it had not carried out any

business activities declaring any source of income & generating of any cash in hand. It is seen that the claim of large cash in hand and the genuineness, identity and creditworthiness of the transactions has been left out to be examined in view of the disclosure of cash in hand in the eITRs. With respect to the above, it is pertinent to note that the assessee company M/s Shree Shyam Build structure Pvt Ltd was incorporated by the two Directors i.e. Shri Vinod Kumar Jalan (ABAPJ0579Q) & Shri Arvind kumar Jalan (AFWPJ7145L) and registered with the ROC on 28/04/2011 The assessee company filed its first eITR u/s 139(4) declaring total income of Rs. Nil on 29/03/2013 for AY 2012-13 and subsequently, it filed eITR declaring total income of Rs. Nil on 28/12/2017 in response to the notice u/s 148 for AY 2012-13. Similarly, it filed its eITR declaring total income of Rs. Nil on 31/03/2014 for AY 2013-14 and subsequently, it filed eITR declaring total income of Rs. Nil on 29/11/2021 in response to the notice u/s 148 for AY 2013-14. Further, the assessee company filed its eITR declaring total income of Rs. Nil on 31.03.2015 for AY 2014-15 and subsequently, filed eITR on 16.12.2021 in response to the notice u/s 148 declaring total income of Rs. Nil for AY 2014-15 The details/data as given in the above eITRs are summarized

From details/data of the above eITRs/Table, it is seen that the assessee company declared cash in hand of Rs.25.147/- & balance with banks of Rs. 1.31.23.450/-in both the eITR filed u/s 139(4) and in response to the notice u/s 148 for AY 2012-13, It is evident from the bank account No 909020041702682, Axis Bank that there was credit balance of Rs. 25.147 10 as on 31/03/2012. The assessee made several transactions in the bank account during the year under consideration. The information in the eITRs, is not explained in view of the fact that the assessee. company had not carried out any business activities reflecting any generating of cash in hand and any disclosed own source of funds in purchase of immovable properties and cash deposits in the bank account. Thus, the genuineness, identity. creditworthiness of the cash creditors/ transactions required to

be verified and investigated during the course of assessment proceedings, Similarly, the assessee company disclosed cash in hand of Rs.24.337/- & balance with banks at Rs.1.19.94,507/- in the eITR u/s 139(4) for AY 2013-14 and further, declared cash in hand of Rs.2,30,425/- & balance with banks of Rs. 17.280/- in eITR u/s 139(4) for AY 2014-15 It is seen from the records that the reassessment proceeding were initiated u/s 148/147 simultaneously in both the assessment years 2013-14 and 2014-15 and in response to the notices u/s 148, the assessee company filed belated eITRs and claimed that the data was wrongly represented in the proceedings u/s 148 as against the data given in the eITR filed earlier. The assessee company filed its eITR declaring total income of Rs. Nil on 31/03/2015 for AY 2014-15 and subsequently, filed eITR on 16/12/2021 in response to the notice u/s 148 declaring total income of Rs. Nil for AY 2014-15 reflecting cash in hands of Rs.2.30,425/- & balance with banks of Rs.17.280/-. The genuineness & source of the transactions were required to be verified and investigated from the parties concerned for examination & cross-examination with cogent & credible evidences during the course of assessment proceedings. The entries in the cash book were not verified even though the balance in them was claimed to be much more than shown in the ITRs filed earlier.

The above mentioned issues were not examined and verified by the Assessing Officer during assessment proceedings. Therefore, I hold that, order passed by the AO was erroneous in so far as it is prejudicial to the interests of the revenue. While holding so I place reliance on the following judicial pronouncements:-

In the case of M/s Gee Vee Enterprises 99 ITR 375 (Delhi High Court) [1995]. It was held that the "Assessing Officer (AO) is not only an adjudicator but also an investigator, and failure of the AO to conduct the required inquiries and accepting the statement of the assessee without due verification renders the order erroneous as well as prejudicial to the interests of the revenue.

Absence of proper inquiries by the AO would render the assessment order erroneous as well as prejudicial to the interest of the revenue as held in following cases

- 1 Jagdish Kumar Gulati vs CIT 269 ITR 71 (Allahabad)
2. Duggal & Co. 220 ITR 456 (Delhi)
3. K.A. Rama Swami Chettiar

9. Considering all the facts and circumstances of the case and for the reasons discussed above, the assessment order u/s 147 r.w. Section 144B by the FAO vide order dated 13/03/2022 for A.Y 2013-14 is held erroneous in so far as it is prejudicial to the interests of the revenue for the purpose of section 263 of the IT. Act. The said order has been passed by the Assessing Officer in a routine and casual manner without applying the applicable sections of the Act. The Assessing Officer has not verified the details which were required to be verified under the scope of scrutiny. The order of the Assessing Officer is, therefore, liable to revision under the explanation (2) clause (b) and clause (a) of section 263 of the Income Tax Act. The assessment order is set aside to be made afresh in the light of the observations made in this order. The AO is required to make necessary verification to determine and finalise the assessment in accordance with the prevailing law after allowing reasonable opportunity to the assessee.

Contentions

10 Ld.AR for the assessee has submitted that while exercising powers u/s 263 of the Act, Ld. PCIT issued direction to the AO for framing the assessment on a issue other than issue/income, which the AO had found to have escaped assessment, which was duly explained by the assessee to his satisfaction.

The contention is that as per settled law, AO is not empowered to frame assessment on a issue other than the issue/income, which the AO had found to have escaped assessment, without resorting to procedure prescribed under the law, and as such, while exercising powers under section 263 of the Act, Ld. PCIT acted against the well settled law, in issuing him direction to frame assessment on a issue other than the income/issue, which the AO had found to have escaped assessment but which aspect was explained by the assessee to his satisfaction.

It has also been submitted that the AO framed assessment after issuing notices, collecting entire requisite information and documents from the assessee, and making enquiry on the issue, and as such, it cannot be said to be a case where no enquiry at all was conducted by the AO as observed by the Ld. PCIT, in respect of income of Rs.11.00 lacs.

To support his contentions, Ld. AR of the assessee has relied upon following two decisions.

1. **CIT vs Shri Ram Singh**, (ITA No. 65 of 2006 dated 20-05-2008, decided by Hon'ble High Court of Judicature, for Rajasthan at Jodhpur

2CIT vs. Jet Airways (I) Ltd., (IT Appeal Nos. (L) 1526 of 2008 and 1714 of 2009, decided by Hon'ble High Court of Bombay on April 12,2010)

11. On the other hand, ld. DR has submitted that he stands by the impugned order passed by the ld. PCIT for the reasons recorded therein.

Ld. DR also relied upon the decision of Hon'ble Allahabad High Court in the case of **Jagdish Kumar Gulati vs CIT**, 269 ITR 71 (All.); decision in **Gee Vee Enterprise v. ACIT**, decided on 7th of October, 1974, reported as ILR 1975 DELHI 53; and decision in **Commissioner of Income Tax, Mumbai v. Amitabh Bachhan**, CA No.5009 of 2016, by Hon'ble Apex Court.

Discussion

12. As noticed above, the matter pertains to the assessment year 2013-14. The assessee company is a private limited company which filed its ITR for the said assessment year on 31-03-2014 declaring its total income as 'Nil'.

13. Record reveals that the AO considered the reply and information/documents submitted by the assessee company, in reply to the notice u/s 148 of the Act and the subsequent notices, and ultimately, he accepted the returned income.

14. In **Shri Ram Singh's** case (supra), the substantial question of law that arose before the Hon'ble High Court of Judicature for Rajasthan at Jodhpur was whether it was justifiable for the AO to initiate proceedings u/s 147/148 of the Act, and

make other additions, when the assessee was able to explain the income, believed to have escaped assessment.

Hon'ble High Court answered the question of law by observing that the AO was justified in initiating proceedings u/s 147/148 of the Act, but, once he comes to the conclusion that income stated to have escaped assessment, was explained by the assessee, the jurisdiction of the AO would come to stop at that point of time, and further that the AO does not continue to possess jurisdiction, to put to tax any other income which subsequently came to his notice.

15. **Shri Ram Singh's case** (supra) came to be considered by Hon'ble High Court of Bombay in the case of **CIT-5, Bombay vs Jet Airways (I) Ltd.'s case** (supra). Following substantial question of law was framed by the Hon'ble High Court:

“Where upon the issuance of a notice under section 148 of the Income Tax Act, 1961 read with section 147, the Assessing Officer does not assess or, as the case may be reassess the income which he has reason to believe had escaped assessment and which formed a basis of a notice u/s 148, is it open to the Assessing Officer to assess or reassess independently any other income, which does not form the subject-matter of the notice?”

Therein, Hon'ble High Court found merit in the contention raised on behalf of the assessee that u/s 147(1) of the Act, the Assessing Officer may assess or

reassess such income, which is believed to have escaped assessment for any assessment year, “and also” any other income chargeable to tax which comes to his notice subsequently during the proceedings as having escaped assessment. Hon’ble Court was of the view that to read these two words “and also” as being in the alternative would be to rewrite the language used by Parliament. Accordingly, question of law was answered against the Revenue and in favour of the assessee.

16. In **Jagdish Kumar’s** case (supra), cited on behalf of the department, Hon’ble Allahabad High Court observed that ITO, who is not only an adjudicator but also an Investigator cannot remain passive on the face of a return which is apparently in the order but calls for further enquiries.

In **Gee Vee Enterprises’s** case (supra), also cited on behalf of the department, it was observed that as per practice, department does not scrutinize every case in detail, but, when a case is picked up for scrutiny, surely it is the duty of the Assessing Officer to conduct a thorough investigation.

17. As is available from a perusal of provisions of section 147, the essential requirement to exercise jurisdiction for initiating proceedings thereunder is that the Assessing Officer should have “reason to believe” that “any income chargeable to tax has escaped assessment for any assessment year”.

Since, as per settled law, the AO cannot be said to have any jurisdiction as regards any other income which is alleged to have subsequently come to his notice, in the course of proceedings under section 147, and that too without resorting to the procedure prescribed under the Act, Id. PCIT also cannot be said to have any jurisdiction to issue direction to the AO to make assessment afresh in respect of such other income.

18. It is true that in Shri Ram Singh's case (supra), Hon'ble High Court observed that it is a different story that for such other income, the Assessing Officer may have recourse to such other remedies, as may be available to him under the law. While referring to this observation, Learned DR for the department has submitted that when the department has no remedy to file appeal against the assessment order passed by Assessing Officer, it can safely be said that the only remedy available to the department is that PCIT is required to exercise powers under section 263 of the Act, and as such the impugned order passed in the given facts and circumstances, deserves to be upheld.

In the case of **Amitabh Bachhan**'s case (supra), cited on behalf of the department, while dealing with powers for reopening of assessment of the concluded assessment u/s 147 of the Act and to revise the assessment u/s 263 of

the Act, Hon'ble Apex Court observed that unlike power of reopening of assessment u/s 147 of the Act, the power of Revision u/s 263 of the Act is not contingent on the giving of a notice to show cause and further that Section 263 has been understood not to require any specific show cause notice; and that what is required u/s 263 is an opportunity of hearing to the assessee. Said proposition of law cannot, and is not being, disputed on behalf of the assessee.

Even otherwise, in the case at hand, Ld. PCIT issued show cause notice to the assessee and he responded to the same.

19 As discussed above, the AO reopened the assessment by initiating proceedings u/s 147, while issuing notice under section 148 of the Act. According to the AO, it was a case of escaped assessment of Rs 11.00 lacs as per information received from DDIT, as is available from the assessment order, and as such, various notices came to be issued to the assessee, in reply to which he submitted the information / documents, consideration of which material led the AO to accept the returned income. At the time of initiation of proceedings, the Assessing Officer nowhere recorded that there was any other difference in the income of the assessee i.e. as regards transaction of Rs. 50 lakhs. Consequently, even the notice under section 148 did not pertain to any such other difference i.e. as regards Rs. 50 lakhs transaction. When there was no notice regarding Rs. 50 lakhs, even the assessee had

no occasion to give any response thereto. In other words, when the Assessing Officer did not call upon the assessee to give any explanation as regards income of Rs. 50 lakhs, where was the need or occasion for the assessee to give any explanation in respect thereof.

20 Ld. PCIT, while passing the impugned order took into consideration not only the unexplained cash credit of Rs.11.00 lacs but also another sum of Rs.50.00 lacs , while observing that the AO had not at all verified the first mentioned transaction of unexplained cash credit and also not conducted enquiry as regards the second mentioned amount.

As noticed above, transaction pertaining to Rs.50.00 lacs , referred to by ld. PCIT in the impugned order, was not part of proceedings which were initiated by the AO on receipt of aforesaid information only as regards the transaction of Rs.11.00 lacs deposited by the assessee in his account maintained with Axis Bank.

21 One of the submissions by Learned AR for the appellant is that as regards transaction of Rs. 50 lakhs, assessment relating to the Assessment Year 2014-15, was re-opened and thoroughly considered by the Assessing Officer, and as such the PCIT fell in error in passing the impugned order regarding said transaction relating to the other Assessment Year i.e. 2014-15.

In the course of arguments, Learned DR has admitted that said transaction of Rs. 50 lacs related to the Assessment Year 2014-15 and that even that assessment was re-opened and thoroughly considered by the Assessing Officer.

22. Learned PCIT was seized of matters pertaining to the assessment year 2013-14, 2014-15 and 2015-16 and he passed orders under section 263 of the Act in respect of each said assessment year. In this situation, it remains unexplained as to how the PCIT, having complete knowledge of the subject matter of the assessment year 2014-15, opted to exercise powers under section 263 of the Act, in the proceedings relating to the assessment year 2013-14, about the said transaction of Rs. 50 lakhs, which related to the assessment year 2014-15.

Conclusion

As regards issue of income of Rs.11 lacs

23. In view of the decisions cited by ld. AR for the assessee, it is held that once the AO verified and examined the issue of income of Rs.11.00 lacs deposited by the assessee in the bank account with Axis Bank, after having issued notices to the assessee and seeking his response(s) and requisite information/documents, and ultimately accepted the returned income, ld. PCIT was not justified in observing

that the Assessing Officer had not at all verified said transaction or conducted proper enquiry in respect thereof.

As regards the other transactions of Rs.50.00 lacs,

24. As regards said other transactions of Rs.50.00 lacs, in respect of which, Ld. PCIT was of the view that the AO had not at all verified and made proper enquiries as to its source and genuineness, it is significant to note here that had the Assessing Officer, after reopening of the matter for reassessment, come across any other income, independently or of his own and issued notice under section 148 of the Act, then the things would have been otherwise.

But, herein, the Assessing Officer, after having reopened the matter only in respect of income of Rs. 11 lacs and having been satisfied by the assessee in respect thereof, did not come across any other income, what to say of issuance of any notice under section 148 of the Act for subjecting said other income to tax after following prescribed procedure.

Here, only Ld. PCIT is stated to have come across the other income, and then issued directions to the Assessing Officer for framing of assessment afresh in respect of said other income. In other words, the issue pertaining to income or transaction of Rs. 50 lacs is not stated to have come to the notice of the Assessing Officer himself.

Therefore, the decisions cited by learned DR for the Revenue do not come to the aid of the department.

Result

25. As a result of the above discussion and findings, we find merit in this appeal, and consequently, hereby set aside the impugned order passed by Learned PCIT.

File be consigned to the record room, after the needful is done by the office.

Order pronounced in the open court on 17/12/2024.

Sd/-

Sd/-

(राठौड़ कमलेश जयन्तभाई)
(RATHOD KAMLESH JAYANTBHAI)
लेखा सदस्य / Accountant Member

(नरेन्द्र कुमार)
(NARINDER KUMAR)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 17/12/2024

*Mishra, Sr. PS

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Shree Shyam Buildstructure Pvt. Ltd. Sikar
2. प्रत्यर्थी / The Respondent- The ITO, Ward-1 , Sikar
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File ITA No. 814/JPR/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar

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ITA NO.814/JPR/2024

SHREE SHYAM BUILDSTRUCTURE (P) LTD VS ITO, WARD- 1, SIKAR

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ITA NO.814/JPR/2024

SHREE SHYAM BUILDSTRUCTURE (P) LTD VS ITO, WARD- 1, SIKAR

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ITA NO.814/JPR/2024

SHREE SHYAM BUILDSTRUCTURE (P) LTD VS ITO, WARD- 1, SIKAR

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