

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "B", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER  
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.977 & 972/PUN/2023

निर्धारण वर्ष / Assessment Years : 2014-15 & 2016-17

Income Tax Officer, Pune	Vs.	M/s. S. S. Landmarks, Unit U, Shakti Chamber, S.No.77-1/1A/1/3, Sangamwadi, Pune 411 003 Maharashtra PAN : AADAS1463K
Appellant		Respondent

Assessee by	:	Shri V.L. Jain
Revenue by	:	Shri Arvind Desai
Date of hearing	:	12.11.2024
Date of pronouncement	:	19.12.2024

**आदेश / ORDER**

**PER DR.MANISH BORAD, ACCOUNTANT MEMBER :**

These two appeals by the Revenue relate to the Assessment Years (in short "AYs") 2014-16 & 2016-17 and are directed against the separate orders passed u/s.250 of the Income Tax Act, 1961 [in short "the Act"] by the ld.National Faceless Appeal Centre, Delhi [in short "ld.NFAC"] dated 10.07.2024 arising out of the Assessment

orders passed u/s.143(3) of the Act, dated 30.12.2016 & 17.12.2018 respectively.

2. Identical grounds have been raised by Revenue in these appeals. We therefore proceed to dispose of these appeals by this consolidated order for the sake of convenience.

3. First we take up ITA No.977/PUN/2023 for the A.Y. 2014-15. Revenue has raised following grounds of appeal :

“1. Whether on the basis of facts and circumstances of the case and in law, Ld CIT(A) was justified in holding the assessee eligible for the entire claim of deduction under section 801B(10) of the Income Tax Act, 1961?

2. Whether on the basis of facts and circumstances of the case and in law, Ld CIT(A) did not err in concluding that the project undertaken by the assessee was completed by the assessee on or before 31.03.2012 in conformance to the condition laid down under section 801B(10) (a)(iii) of the Income Tax Act, 1961?

3. Whether on the basis of facts and circumstances of the case and in law, Ld CIT(A) did not err in concluding that the facts of the assessee's case are identical with those in the case of Hindustan Samuh Awas Ltd. Vs CIT, [284 CTR 43 (Bombay) (02.02.2015)] despite the fact that the local authority explicitly confirmed vide its reply dated 28.12.2016, that only a part of the project had been completed by the assessee till March 2012 and no completion certificate was issued to it even till September 2012.”

4. Succinctly, the facts borne out from the record are that the assessee is an AOP engaged in the business of Builder and Real Estate developer. It filed its return of income for

the A.Y. 2014-15 on 30.09.2014 disclosing total income of Rs.1,32,44,864/-. The case was selected for scrutiny under CASS. Statutory notices u/s.143(2)/142(1) were issued to the assessee. During the course of assessment proceedings, the Assessing Officer (AO) noticed that assessee has claimed deduction u/s.80IB(10) in respect of its project "Shagun Phase-I". The AO further observed that number of Buildings in Shagun Phase-I as A,B,C,D,E,F Row Houses and Bunglows G1 and G2. The assessee received completion certificate in respect of some buildings on 25.03.2011 and the remaining on 25.09.2012.

5. A show cause notice dated 23.12.2016 was issued to the assessee to explain as to how it is eligible for claiming deduction u/s.80IB(10). In response, it was submitted by assessee that it made a request before the competent authority on 20.02.2012 and also filed a reminder on 27.03.2012 for issuing 'completion certificate' of the project, however, the delay in issuing the 'completion certification was stated to be attributable to the concerned authority. In support of its case, the assessee relied on the judgment of Hon'ble Bombay High Court in the case of *Hindustan Samuh Awas Ltd. Vs. CIT 377 ITR 150*.

6. In order to verify the claim of assessee, the AO addressed a letter to the Chief Executive Officer, Dehu Road Cantonment Board to clarify the reasons for delay in issuing 'completion certificate' to the assessee. In response, the CEO, Dehu Road Cantonment submitted that the assessee could complete a part of the project, i.e. some buildings, row houses and Bungalows and part completion certificate was issued in the month of September, 2012. It was also stated that assessee failed to submit the requisite documents. In the circumstances, the Assessing Officer arrived at a conclusion that there were no such unavoidable circumstances which prevented the assessee to complete the project within the statutory time limit. Eventually, the AO relying on CBDT Instruction No.04/2009 dated 30.06.2009 withdrew the 80IB(10) deduction which was allowed to the assessee in earlier years as well and denied the deduction u/s.80IB(10) of the Act claimed in its Income-tax return.

7. Aggrieved assessee preferred appeal before the Id.CIT(A)/NFAC contending that proper opportunity was not granted and the assessee deserves to be given pro-rata claim of deduction u/s.80IB(10) of the Act. The Id.CIT(A)/NFAC following the judgment of Hon'ble Bombay High Court in the

case of *Hindustan Samuh Awas Ltd. Vs. CIT 377 ITR 150* allowed the deduction claimed by the assessee u/s.80IB(10) of the Act.

8. Now the Revenue is in appeal before the Tribunal against the relief given by ld.CIT(A)/NFAC.

9. At the outset, Ld. Counsel for the assessee submitted that the project of the assessee firm was completed prior to 31.03.2012 and an application for issuing Completion Certificate was given on 27.03.2012. There were certain observations of the competent authority granting Completion Certificate but they were merely related to petty works viz., Providing Drinking and Potable Water, Drainage System and Septic Tank, Formation of the Registered Society etc. but there was no observation by the competent authority indicating that the project was incomplete and that it was not habitable. He further submitted that where the assessee completes the construction work and makes an application for issuing Completion Certificate, some time is needed by the competent authority to examine the application and then grant the certificate and such time may vary from few days to few months. But that does not mean that project is not complete. The ld. AR was fair enough in

stating that under the given facts where the application for Completion of project has been filed before the end of five years but Completion Certificate is not received within five years, in few cases the Hon'ble Courts other than the Jurisdictional High Court have held in favour of the Revenue holding that strict compliance has to be made. However, the Jurisdictional High Court in the case of *Hindustan Samuh Awas Ltd. Vs. CIT (supra)* adjudicating very same issue has decided in favour of the assessee. He further submitted that some part of the project in the past has been completed and Completion Certificate has been received and deduction u/s.80IB(10) has been allowed for A.Yrs. 2010-11 and 2011-12. Even for A.Y. 2013-14, the AO has allowed the claim of deduction u/s.80IB(10) for the very same project accepting that project was completed on 31.03.2012, even though the Completion Certificate was received on 25.09.2012. Apart from the arguments/submissions of the ld. AR given before the ld.CIT(A) (placed in the paper book) certain other facts are narrated by the ld.AR reiterating the written submissions submitted before us and the same is reproduced below :

“1. A perusal of the grounds reveal that the main issue is of completion of the project on or before 31.03.2012 as required under the provisions of Sec 801B(10) of the Income Tax Act, 1961.

2. The contention of the Department is that only a part of the project was completed by 31.03.2012 and that completion certificate was issued only on Sept, 2012. The Department is relying on the letter (Page 60 of Paper Book[PB]) of the local authority dated 28.12.2016 to support its contention.

3. In order to appreciate the issue, a relook at the facts (Para 3 at page 13 of PB) is essential.

Attention is invited to Page 26 of the Paper Book which gives an overview of the project and the completion thereof.

It is undisputed -

a. that the project was to be completed by 31.03.2012.

b. that the request for issue of final completion certificate was made, inter alia, on 20.02.2012 and reminder sent on 27.03.2012.

c. that a part completion certificate was received on 25.03.2011. (Page 23 of PB)

d. that the balance completion certificate is dated Sept 2012, though it is titled "part completion certificate". (Page 24 of PB)

e. that the certificate of Sept 2012 was incorrect on facts, which when pointed out was corrected on 29.03.2014. (Page 25 of PB)

f. that the certificate of 25.03.2011 and Sept 2012 (as corrected by corrigendum) signify the completion of the entire project as sanctioned.

4. It is in the background of these facts that we need to see the events unfolding from March 2012 to Sept 2012.

a. The letter from the local authority dated 28.12.2016 is at Page 60 of the PB. Book.

Para 2.1 of the said letter is factually incorrect as has been explained in response to the same vide submissions dated 30.12.2016 which is at Page 55 of the P.B.

b. The chronology of events has been explained in the submissions which are not extracted herein. Suffice it to say, that nothing of consequence, in so far as completion of project is concerned, turns out from the letter dated 28.12.2016 or its enclosures.

c. There is not an iota of an issue which indicates that the construction was not complete.

c. Not only was the letter dated 28.12.2016 effectively countered, but also that an opportunity of cross-examination asked which was not provided and further that time to seek directions 144A was sought which was also not granted and it was lastly pointed out that the letter dated 28.12.2016 with enclosures provided on 29.12.2016 was without any show cause.

c. In fact, a quick appreciation of the order sheet (at Page 81 of the Paper Book) reveals that the AO had already passed the assessment order even without going through the submissions dated 30.12.2016.

5. In so far as the delayed issue of completion certificate in Sept 2012 is concerned, the factual position has been explained above and so are the judicial precedents which are clearly in favour of the appellants.

6. It is worthwhile to note that the assessment for AY 2011-12 was completed u/s.143(3) on 28.03.2014 (page 109 of PB) after due verification of the claim and was followed by scrutiny assessments for AY 12-13 on 23.03.2015 (Page 111 of PB) and for AY 13-14 on 18.03.2016 (Page 114 of PB).

7. In fact, reassessment proceedings for AY 12-13 were sought to be taken up on the ground on non-completion of the project, which were quashed in a WP filed before the Hon. Bombay High Court. (Page 205 of PB).

8. Attention is invited to page 210 and 211 of the PB to Para 7 of the judgement of the Hon HC where this very issue has been noted before arriving at the decision of allowing the WP.

9. Elaborate submissions made before the Hon CIT(A) are relied upon and are not extracted herein. (Pages 1 to 9 and pages 158 to 176 of PB)

10. A quick run-up on the judicial precedents shall be in order to support the contentions :

Hindustan Samuh Awaas (ITA No. 1 of 2012) (Bom HC)

When application for issue of completion certificate has been filed in time and non-issue or delay in completion is on the part of the local authority, there cannot be a ground for disallowance of claim.

CHD Developers Ltd

In the absence of any variation or allegation, if completion certificate is not issued, then the assessee cannot be penalized for the act of the local authority. (Para 8.9)

City Dev Corpn V DCIT (ITA No 295/Pn/2012) (Pune)

Delay not attributable to the to the assessee and no objections in constructions, then assessee eligible

Khyati Financial Services (Mum)

Time taken to obtain completion certificate from local authority who may inspect the building before giving certificate does not mean that construction is not over (Para 17)

Ramsukh Properties (84/Pn/2011) (Pune)

Reasonable cause for non-completion beyond the control of assessee (Para 6)

Pro rata deduction is allowable

Satish Bora & Ass (ITA No. 713/714 of 2010) (Pune)

Local authority cannot be allowed to take advantage of its own lapses to the detriment of the assessee.

Due to general and specific objections which are minor in nature, which can be set right or may be sometime compoundable, the very material fact that construction has been completed on the shang date cannot be denied.

Tarnetar Corporation 362 ITR 174 (Guj)

If substantial compliance of condition is established on record, the Court may take the view that minor deviation thereof would not vitiate the very purpose for which deduction was being made available.

Sanghvi & Doshi Enterprises 131 ITD 151(Chennai)  
Kundan Real Estate (ITA No. 126/Pn/2010) (Pune)

Theory of relate back to the date of application confirmed

Sanghvi & Doshi Enterprises (ITA Nos.581 & 582 of 2011 dt.01.11.2012)

Actual completion cannot be ignored (Para 13)

Runwal Multi Housing Pvt. Ltd. (ITA No. 1015/Pn/2011) (Pune)

What is relevant is actual completion and date of application for completion.

Shree Ostwal Builders (SC)  
Runwal Multi Housing Pvt. Ltd. (ITA No. 1015/Pn/2011)(Pune)

Pro rata deduction is allowable

CIT v ARJ Security Printers 2641TR276 (Delhi)  
Rule of consistency applies inspite of principle of res judicata.

In view of this factual position and the judicial precedents, it is prayed that the orders of the CIT(A) be confirmed and the Revenue's appeals be dismissed.”

10. On the other hand, the ld. Departmental Representative vehemently argued supporting the order of the AO and also took us to the relevant portion of the assessment order for A.Y. 2014-15 specifically to para 4.1 wherein the letter of the CEO dated 28.12.2016 has been referred. He drew the attention of the Bench to the contents of said letter which reads as under :

*“Para 2.1*

*As per available records the part completion certificate was issued in Sep, 2012 since only a part of project, i.e. some buildings, row houses and bungalows had been completed. The applicant had applied on 27.03.2012 but this office has issued part completion in Sep, 2012 because of non-submission of requisite documents during the pendency period.*

*Para 2.11*

*This office has issued only part completion since only part of project had been completed.”*

The ld.DR submitted that since the assessee's project is incomplete and the Completion Certificate was issued after the stipulated time, i.e.31.03.2012, the assessee is not entitled to deduction u/s.80IB(10) of the Act. Therefore, the impugned orders suffers from infirmity and deserves to be reversed.

11. We have heard the rival submissions and perused the record placed before us. The grievance of the Revenue for the years under appeal, i.e. A.Y. 2014-15 and 2016-17 is common and the same relates to the deduction u/s.80IB(10) of the Act which the AO has denied on the ground that Project Completion Certificate was not issued upto 31.03.2012 and also project was not complete upto 31.03.2012. However, the Id.CIT(A) based on the judgment of Hon'ble Jurisdictional High Court in the case of *Hindustan Samuh Awas Ltd. Vs. CIT (supra)* has allowed the claim of the assessee observing as follows : (the decision of Id.CIT(A) in the appeal of the assessee for A.Y. 2014-15 has been followed while deciding the assessee's appeal for A.Y. 2016-17).

"6. Decision:

The appellant in its grounds of appeal has assailed the AO in in not granting opportunity of being heard, thereby violating principle of natural justice and proceeded in disallowing the claim of Rs 28134018 u/s 80IB (10) of the Act. The appellant further assailed the AO in not allowing a prorate claim of deduction u/s 80IB (10) of the Act.

6.1 The AO in the assessment order noted that the assessee is a builder and real estate developer and has got sanction for the construction of the proposed buildings on 20.03.2007 i.e., in F.Y. 2006-07 and as per the provisions of section 801B (10) of the Act the assessee should have completed the project by 31.03.2012 and should have got the completion certificate by 31.03.2012 for availing

the benefit u/s 80IB (10) of the Act. The AO stated that instead the assessee got the completion certificate only on 25.09.2012. The AO held that since the building was not fully completed within the stipulated period as provided u/s 801B (10) of the Act, the assessee is not entitled for the claim of deduction and accordingly disallowed the deduction claimed by the assessee of Rs. 28134018 u/s 80IB (10) of the Act.

6.2 The appellant in its submission has stated that the building was completed and that the application for the issuance of the completion certificate was applied on 20.02.2012 and subsequent reminder on 27.03.2012 and that the appellant had got the CC on 25.09.2012. The appellant submitted that the project was complete and non-receipt of the CC from the municipal authorities within time was beyond its reproach and that project was completed and in this regard the appellant filed the relevant application filed before the municipal authorities and also relied on the order of the Hon'ble High Court of Bombay in case of Hindustan Samuh Awas Ltd. Vs. CIT. Further the appellant in its submission has submitted that the scrutiny for the A.Y. 2011-12 was completed and the claim of the appellant was allowed.

6.3 The submission of the appellant is examined; the assessment order is perused and the case laws relied by the appellant are read. The Hon'ble High Court of Bombay in Hindustan Samuh Awas Ltd. Has held that delay in issuing the certificate by the Municipal Authorities cannot be attributed to the assessee and assessee is entitled to exemption under section 80-IB (10) of the Act. The relevant part of the order is reproduced below:

"8. The learned council for the appellant asserted that though Subsection (10) is a provision relating to exemption, since the explanation does not introduce any uncertainty, it must be read and interpreted literally.

9. On the other hand, learned council for the respondents contended that even assuming that there is no doubt arising from the interpretation of Section 80-IB and the explanation referred to above, there is scope for holding that the interpretation had inducted an element, which goes against the spirit and purpose of the Section. He also placed reliance on a judgment of Gujarat High Court in the case of CIT v Tarnetar

Corpn. [2014] 362 ITR 174/(2012) 210 Taxman 206 (Mag.)/26 taxmann.com 180 on the point. We have perused the judgment of Gujarat High Court and found that the situation before the Gujarat High Court was similar. The High Court was examining the correctness of the findings recorded by the Income Tax Appellate Tribunal. The High Court mainly placed reliance on the crucial fact that the application seeking Completion Certificate was submitted to the Municipal Corporation prior to 31.03.2008 and therefore, they confirmed the finding of the Court that the requirement of Section was not mandatory in nature.

10. We have no difficulty to accept this contention. We also hold that the explanation is quite clear and does not introduce any uncertainty. In other words, date of completion of a project has to be the date of issuance of Completion Certificate by the Municipal authority.

11. The question we raise here is whether the explanation introduced an element of harshness to such an extent that it rendered the main provision nugatory? In our view, the explanation is introduced recently to put an end to a controversy, which might arise before the Assessing Officer about the date of completion. The intention of the legislature in providing explanation to fix the date of completion of a project is quite helpful when this provision is utilized in practice. In our view the explanation has introduced an unnecessarily strictness in the provision which is in the nature of exemption and not in the nature of charging. Sub-section (10) mentions that a housing project should be complete before 31.03.2008 so as to get the exemption. Completion of housing project is a physical act. It can be demonstrated on the spot and also through a certificate issued by an architect who is appointed for supervising the construction work. He is a professional who would declare that the project is complete. Unfortunately, Sub-section (10) and the explanation do not give any importance to the issuance of such Completion Certificate by the concerned architect. It gives importance only to the certificate of Municipal authority. It is common knowledge that an application for Completion Certificate submitted to the Municipal Authorities is accompanied by a Completion Certificate issued by the concerned architect. No doubt, the

Municipal authorities then cause inspection of the site and verify the claim. Thereafter, they issue Completion Certificate. But, if a project is really complete before 31.03.2008 and an application is moved quite in time, for seeking Completion Certificate from the Municipal authorities, and if they do not take steps urgently and delay the issuance of Completion Certificate from their side, can it be said that such certificate would alone decide the date of completion of the project? The answer is in negative.

12. In the facts of this case, admittedly, the Architect of the project had given a certificate prior to 31.03.2008. The respondent submitted application to the Municipal authority along with such certificate well in time on 25.03.2008. It seems that the Municipal authorities directed the respondent to deposit certain amount for issuance of Completion Certificate on 27.03.2008 and the amount was accordingly deposited on 31.03.2008. Thereafter, the certificate was issued in October, 2008. This delay cannot be attributed to the respondent assessee.

13. In view of this, we are inclined to hold that the project, for which exemption is sought, was completed prior to 31.03.2008 and therefore, we are inclined to record our answer in affirmative to the substantial question of law referred to above. Both the appeals are accordingly dismissed"

6.4 The facts of the case of the appellant are identical with that of the case Hindustan Samuh Awas Ltd. (supra), therefore respectfully following the Hon'ble High Court of Bombay the disallowance on account of the deduction claimed u/s 80IB (10) of the Act is allowed. The ground of appeal is allowed."

12. We notice that the assessee which is into the business of developing residential projects has been engaged in this business for past so many years. For the projects completed in the past, the assessee has been claiming deduction u/s.80IB(10) and the same have been allowed by the

Revenue authorities. So far as the years under appeal, the claim u/s.80IB(10) was made for the project Shagun Phase-I which consisted of Flats, row houses and bungalows the project was given sanction in the year 2007 and it was to be completed by 31.03.2012 in order to claim deduction u/s.80IB(10) of the Act. Ld. Counsel for the assessee claiming that the project in question was completed prior to 31.03.2012 submitted that first the information about completion of project was given to the CEO, Dehu Road, Cantonment Board on 05.03.2012 enclosing the details of flats and requested to issue the Completion Certificate. On 27.03.2012, the CEO, Dehu Road issued a letter to the assessee asking the assessee to comply with certain conditions including NOC from the office of Cantonment Board, Formation of Registered Society, Transfer of Society in the name of Flat owners etc. Certain other conditions were also mentioned viz., proper approach road, internal roads, drainage line, water supply etc. Immediately on 27.03.2012, the assessee gave reply stating that all the work of roads, drainage, water supply stands completed and can be verified. The assessee also stated to indemnify, the Cantonment Board shall not be responsible with respect to sanitation, water supply, drainage etc. As regards the

transfer of flats, it was stated that the same will be done after receiving the Completion Certificate. As regards the approach road, internal road, drainage line etc. it was stated that all have been completed and can be verified. Thereafter, there were certain communication between the assessee and the competent authority and the flow of events can be summarized in the following manner which also entails the relevant pages of the paper book :

<i>Sr.No.</i>	<i>Particulars</i>	<i>Current Paper Book Page No.</i>
1	<i>Letter from SS Landmarks to DCB acknowledged on 05.03.2012</i>	61
2	<i>Letter dated 27.03.2012 from DCB</i>	62
3	<i>Letter dated 27.03.2012 from SS Landmarks to DCB</i>	63
4	<i>Office note of Engineer of DCB</i>	64
5	<i>Letter dated 10.04.2012 by DCB to their legal advisors</i>	65
6	<i>Letter dated 15.05.2012 from legal advisors to DCB</i>	66
7	<i>Letter dated 08.06.2012 from DCB to PCMC/PCB/KMC</i>	68
8	<i>Office note dated 21.08.2012 from Junior Engineer, DCB</i>	69
9	<i>Extract of Cantt.Board Resolution No.12 dated 14.12.2011</i>	70
10	<i>Undertaking dtd.14.09.2012 from SS Landmarks</i>	71
11	<i>Undertaking dtd.12.09.2012 on Stamp paper from SS Landmarks</i>	72
12	<i>Office note dated 25.09.2012</i>	74
13	<i>Completion Certificate dated 25.09.2012</i>	75

13. From going through the above details and communication between the assessee and the competent authority, we find that first of all when the assessee filed the application for providing Completion Certificate, none of the observations of the competent authority indicate that some portion of the project was incomplete and all that are indicated about minor works/formalities which normally crop up during the period of application for obtaining the Completion Certificate and the actual time when the Completion Certificate is given which in this case is 25.09.2012. Though ld. DR has referred to some letter in 2016, that again does not indicate about the project being incomplete so far as construction of residential project is concerned. It is an admitted fact that there is no specific form with the competent authority to issue the Completion Certificate and some time they mention part completion and sometime Completion etc. This brings us to a conclusion that the assessee had completed the project, applied for the Completion Certificate to the competent authority before the close of the statutory time limit, i.e. 31.03.2012 and there being no major work remaining to be completed at the end of the assessee and it was only after some minor works and few communication between the assessee and the competent

authority that finally, the Completion Certificate was granted on 25.09.2012.

14. Under these given facts, we find that the ratio laid down by Hon'ble Jurisdictional High Court in the case of *Hindustan Samuh Awas Ltd. Vs. CIT (supra)* is squarely applicable. In that case also, the assessee was required to complete the construction upto 31.03.2008 and application was moved for seeking Completion Certificate from the Municipal Authorities which did not take steps urgently from their side and the certificate was finally issued after 31.03.2008. Hon'ble Court had observed that the Architect of the project has given a Completion Certificate prior to 31.03.2008. The amount asked by the Municipal Authorities was also deposited prior to 31.03.2008 but the certificate was finally issued in October 2008 but then also it was held that assessee is eligible to claim benefit of deduction u/s.80IB(10) of the Act. Since the ratio laid down by the Hon'ble High Court in the case of *Hindustan Samuh Awas Ltd. Vs. CIT (supra)* is squarely applicable on the facts of the given case and therefore we fail to find any infirmity in the finding of the Id.CIT(A) deciding in favour of the assessee thereby giving benefit of deduction u/s.80IB(10) of the Act

since all the conditions required for claiming alleged deduction were duly complied by the assessee. Accordingly, all the grounds of appeal raised by the Revenue for A.Y. 2014-15 & A.Y. 2016-17 are dismissed.

15. In the result, both the appeals filed by the Revenue are dismissed.

Order pronounced on this 19<sup>th</sup> day of December, 2024.

Sd/-  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 19<sup>th</sup> December, 2024.  
*Satish*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune