



।आयकर अपीलीय अधिकरण "एस एम सी" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "SMC" :: PUNE

**BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT
MEMBER AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

आयकर अपील सं. / ITA No.1538/PUN/2024

निर्धारण वर्ष / Assessment Year: 2017-18

Nilesh Popatlal Gada, 201, Sai Siddhi Congress Bhavan, Shivaji Nagar, Pune – 411005. PAN: AHOPS1114Q	V s	The Income Tax Officer, Ward-2(4), Pune.
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Neelesh Khandelwal – AR
Revenue by	Shri A.D.Kulkarni – Addl.CIT(DR)
Date of hearing	18/11/2024
Date of pronouncement	20/12/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the assessee against the order of
ld.Commissioner of Income Tax(Appeals)[NFAC] for Assessment
Year 2017-18dated 27.05.2024 passed u/sec.250 of the Income tax
Act, 1961. The Assessee has raised the following grounds of
appeal :

*“1. On facts and circumstances prevailing in the case and as per
provisions and scheme of the Income-tax Act, 1961 the Act it be held
that addition made by the Ld. AO and upheld by the First Appellate*



Authority on account of cash deposits made by the Appellant of Rs.12,07,960 u/s 68 of the Act is unwarranted, unjustified and contrary to the provisions of the Act. The addition so made be deleted. The Appellant be granted just and proper relief in this respect

2. *On facts and circumstances prevailing in the case and as per provisions and scheme of the Income-tax Act, 1961 it be held that disallowance of claim of agriculture income of Rs 5,52,310/- and addition u/s 68 of the Act treating the same as unexplained cash credit is unwarranted, unjustified and contrary to the provisions of the Act and facts prevailing in the case. It further be held that no addition is warranted in the case of the Appellant. The addition so made be deleted. The Appellant be granted just and proper relief in this respect.*

3. *Without prejudice to Ground no.1 and 2 and on facts and circumstances prevailing in the case and as per provisions & scheme of the Act it be held that the tax u/s 115BBE of the Act levied by the Ld. A.O and further upheld by the Learned First Appellate Authority is incorrect and contrary to the provisions of the Act. The demand raised be reduced. The Appellant be granted just and proper relief in this respect.”*

Submission of Ld.AR :

2. Ld.Authorised Representative for the Assessee filed two paper books, one containing copies of documents relied and another containing case laws.

2.1 Ld.AR submitted that during the year the assessee has shown Net Agricultural Income of Rs.5,52,310/- in the Return of Income. Ld.AR invited our attention to page 3 of the Paper Book which is copy of the Return of Income showing agricultural income. Ld.AR submitted that during the year the assessee submitted evidence of Agricultural Income before AO/Ld.CIT(A) in the form of Sale



bills, copy of revenue record called 7/12 extract. Ld.AR submitted that assessee is an agriculturist as can be seen from the 7/12 extract, assessee has sold agricultural produce evidence for the same is bills. Ld.AR invited our attention to page 91-95 of Paper book. Ld.AR submitted that assessee has proved agricultural income, hence no addition is called for.

2.2 Ld.AR submitted assessee was having cash in hand. Assessee has reported the same in the 'Cash transaction 2016 statement' filed by the assessee to the Income tax department. Ld.AR submitted since there was sufficient cash in hand no addition can be made. Ld.AR also submitted that assessee has never maintained any books of accounts hence no addition can be made u/s 68.

2.3 Without prejudice, the Ld.AR further submitted that AO has erred in invoking amended section 115BBE and taxing the additions at 60%. Ld.AR submitted that the amendments were made on 15/12/2016 whereas the transactions took place prior to December 2016.

2.4 Ld.AR relied on following case laws:

- *"Hon'ble Bombay High Court in case of 01-02 Commissioner of Income-tax v. Bhaichand N. Gandhi [1982] 11 Taxman 59 (Bom.)"*



- *Hon'ble Mumbai Tribunal in case of Mehul V. Vyas v. Income-tax Officer, 23(2)(3), Mumbai [2017] 80 taxmann.com 311 (Mumbai - Trib.)*
- *Hon'ble Mumbai Tribunal in case of Smt. Manasi Mahendra Pitkar v. Income-tax Officer 1 (2), Thane [2016] 73 taxmann.com 68 (Mumbai Trib.)*
- *Hon'ble Amritsar Tribunal in case of Sh. Satbir Singh Bhullar Vs. Income Tax Officer, Ward-5(4), Amritsar. (I.T.A. No.258/Asr/2022).*
- *Hon'ble Lucknow Tribunal in case of Income-tax Officer, Barabanki v. Kamal Kumar Mishra [2013] 33 taxmann.com 610 (Lucknow Trib.)*
- *Hon'ble Delhi Tribunal in case of Roopak Jain Versus ITO, Ward -48 (3) (ITA 5592/DEL/2015) (Delhi -Trib.)*
- *Hon'ble Karnataka High Court in case of PCIT vs Basetteppa B Badami [2018] 93 taxmann.com 66 (Karnataka)*
- *Hon'ble Supreme Court in case of CIT v. Vatika Township (P.) Ltd. [2014] 367 ITR 466 (SC)*
- *Hon'ble Supreme Court in case of CIT v. K. Raheja Hotels & Estate (P.) Ltd. [2014] 51 taxmann.com 258 (SC)*
- *Hon'ble Supreme Court in case of CIT v. Gold Coin Health Food (P.) Ltd. [2008] 304 ITR 308 (SC)*
- *Hon'ble Supreme Court in case of Govinddas v. ITO [1976] 103 ITR 123 (SC)*
- *Hon'able Jabalpur Tribunal in case of Commissioner of Income-tax v. Sandesh kumar jain”*

Submission of DR :

3. Ld.Departmental Representative(ld.DR) relied on the order of the Assessing Officer(AO) and ld.CIT(A). Ld.DR submitted that AO had rightly invoked provisions of section 115BBE. Ld.DR for



the Revenue relied on ITAT Decision OF Gaurav Ajmera Vs. DCIT [2024] 167 taxmann.com 293 (Indore Tribunal).

Findings & Analysis :

4. We have heard both the parties and perused the records. In this case, assessee had filed original Return of Income on 05.02.2018 declaring total income of Rs.NIL and Agricultural Income of Rs.5,52,310/-(page 1-24 of the paper book). Then, assessee filed revised return on 28.03.2018 declaring total income at Rs.NIL and agricultural income of Rs.5,52,310/-. As noted from the Return of Income, Assessee is a partner in following firms :

- Ace Real Estate and Developers
- G & F Associates
- G&S Associates
- Equity Financial Services
- Mantra Buildcon LLP
- Mantra Landmark LLP
- ACE Construction
- Mantra 29 Gold Cost Developers LLP
- Gada Constructions

5. Assessee has shown Net Business Income of Rs.17,84,641/- from the above said Firms as seen from Schedule BP of the Return. During the year, assessee has shown loss from house property, short term capital gain, income from other sources and agricultural



income. The Assessing Officer(AO) in the assessment order observed that assessee had deposited cash in the bank account between 11.11.2016 to 01.12.2016 as under:

Date	Name of Bank Account	Amount(Rs.)
10-11-2016	Corporation Bank	2,00,000/-
11-11-2016	Corporation Bank	2,00,000/
12-11-2016	Corporation Bank	2,00,000/
13-11-2016	Corporation Bank	2,00,000/
15-11-2016	Corporation Bank	2,00,000/
21-11-2016	Corporation Bank	2,00,000/
28-11-2016	Corporation Bank	2,00,000/
29-11-2016	Corporation Bank	2,00,000/
30-11-2016	Corporation Bank	2,00,000/
01-12-2016	Corporation Bank	1,60,000/-
	Total	19,60,000/-

5.1 During the assessment proceedings, the Assessing Officer asked assessee to explain the source of cash deposits. The assessee submitted that assessee has received Rs.5,52,310/- cash on account of sale of agricultural produce which has been shown as agricultural income. Assessee further submitted that remaining cash deposits were from accumulated cash in hand. Assessee filed a cash book as per the assessee's cash book, opening cash as on 01.04.2016 of Rs.18,24,582/-. The Assessing Officer has not accepted the assessee's explanation and made addition of Rs.12,07,960/- u/s.68 on account of cash deposits during Demonetization Period and Rs.5,52,310/- as assessee failed to explain genuineness of the agricultural income claimed.



Aggrieved by the same, assessee filed appeal before the ld.CIT(A).
The ld.CIT(A) confirmed the addition.

6. Aggrieved by the same, assessee filed appeal before this
Tribunal.

6.1 In this case, there are two additions for our consideration, i.e.

1) Amount of Rs.5,52,310/- and 2) Amount of Rs.12,07,960/-.

Ground No.1 - Addition of Rs.12,07,960/- :

7. Assessing Officer had observed in the assessment order that
assessee had made cash deposits during Demonetization Period.
The assessee submitted that it was made out of closing balance of
earlier year. The assessee has relied on the decision of Hon'ble
Karnataka High Court in PCIT Vs. Basetteppa B Badami [2018]
93 taxmann.com 66 (Karnataka).

7.1 Assessing Officer made addition of Rs.12,07,960/- under
section 68 of the Act. We have perused the submission of the
assessee. It is observed that assessee had filed copy of cash book
(page 88-90 of PB). As per said cash book, the opening cash
balance was Rs.18,24,582/- then, cash on 05.11.2016 was



Rs.21,16,177/- . There was no transaction between 05.11.2016 and 10.11.2016 in the said cash book. When we remove the cash deposited on 11.06.2016 of Rs.5,52,310/- from Rs.21,16,177/-, then cash in hand on opening of 10.11.2016 was Rs.15,63,867/-. The assessee has deposited cash of Rs.19,60,000/- during Demonetization, however, Assessing Officer has made an addition of Rs.12,07,960/- only. As per Cash Book opening cash in hand on 10.11.2016 is more than the addition made by the Assessing Officer. The Assessing Officer has not challenged the cash book. Assessing Officer in para 7.8(V) has merely alleged that “*Assessee during demonetization period accepted cash either from known or unknown person and deposited in banks*”. Assessing Officer has made a bald statement without any basis.

7.2 Therefore, based on all facts and circumstances of the case, the Assessee has apparently explained the source of cash deposits.

7.3 ITAT Indore in the case of Shri. Om Prakash Sharma Vs. ITO, ITA No.629/IND/2015 reported in [2024] 159 taxmann.com 605 (Indore - Trib.) has held as under :

Quote, “18. *We have gone through the orders of lower-authorities, the documents filed in the Paper-Book and the Written-Note filed by Ld. AR. After a careful consideration, we find that the assessee has*



filed a Cash-Book during proceeding before AO in which the entries of cash-inflow, outflow and opening-closing balances are adequately reflected. We also find that the Written-Note filed by Ld. AR also gives a summarized picture of Cash-Book to show that the assessee was having sufficient cash balance for deposit in bank a/c. Ld. DR for revenue though dutifully supported the orders of lower-authorities yet could not contradict or rebut the submissions made by Ld. AR. Hence, we are inclined to accept that the assessee was having sufficient cash balance for making deposits as is demonstrated by CashBook. The addition made by AO is therefore not warranted. The same is hereby deleted. This ground is thus allowed.” Unquote.

7.4 Therefore, respectfully following the decision of ITAT Indore (supra), in the facts and circumstances of the case, we direct the AO to delete the addition of Rs.12,07,960/-. Thus, the Ground No.1 is allowed.

Ground No.2 :

8. Assessee claimed that assessee has received Rs.5,52,310/- on account of Agricultural Income. Assessee filed copy of 7/12 extract which is a Revenue Record for the agricultural land at Gat No.126, Maval, Pune (page 91-94 of PB). Assessee also submitted a copy of sale invoice of Agricultural Produce which is at page no.95 of the paper book. The sale invoice has been issued by “GINGER COMMISSION AGENT – SHRI SHIVAJIRAO BABANRAO BARGE”, District Satara of Rs.5,52,310/-, dated 11.06.2016. We have perused the copy of the 7/12 extract which is at page no.91 to 94 of the paper book. On perusal of the 7/12



extract, it is observed that the crop shown in the 7/12 Extract are “GRASS & RICE”. However, assessee has claimed to have sold GINGER on 11.06.2016 to GINGER COMMISSION AGENT – SHRI. SHIVAJIRAO BABANRAO BARGE”, District Satara. Thus, there is discrepancy between the crop appearing in the Revenue Records i.e.7/12 Extract and crop claimed to have been grown by assessee. We specifically asked ld.AR to explain the difference. Ld.AR submitted that sometimes land revenue officers do not update their records, therefore, there is difference. However, ld.AR has not filed any document to substantiate his claim. There was only oral averments. In this scenario, we cannot doubt the land revenue records i.e.7/12 Extract, copy of which has been submitted by assessee himself, during assessment proceedings, during appeal before the ld.CIT(A). Hence, we are of the opinion that in the absence of any contradictory documentary evidence, findings recorded in the 7/12 Extract has to be taken as True. Therefore, the assessee’s claim that assessee has sold GINGER on 11.06.2016 for Rs.5,52,310/- claimed to have been grown in his own land is factually incorrect and hence cannot be accepted. It is to be noted that assessee has not shown any



agricultural income for earlier year. It is also to be noted that Assessee has shown Rs.5,52,310/- as Agricultural Income which is the exact amount appearing in the copy of sale bill (page 95 of PB), it means assessee has not incurred any Expenditure for earning the so-called agricultural income, which is impossible . Also the said agricultural land is in the name of Mr.Mukesh Popatlal Gada and Nilesh Popatlal Gada. In these facts of the case, we agree with the Id.Assessing Officer that assessee's claim of Agricultural Income of Rs.5,52,310/- is without any evidence and hence baseless. The onus was on assessee to prove exempt income. Hon'ble Supreme Court in the case of Commissioner of Customs vs Dilip Kumar & Company³⁶¹ ELT 577 (SC)[30-07-2018] has held that the onus of proving that assessee's case comes under exemption clause is on assessee. In this case, assessee failed to prove the same. Hence, we confirm the addition of Rs.5,52,310/-. Accordingly, Ground No.2 of the assessee is dismissed.

8.1 Ld.AR has relied on the various case laws filed in the paper book, however, it is observed that these are not applicable and distinguishable on facts.



8.2 Ld.AR has relied on the decision of the Hon'ble Bombay High Court in the case of CIT Vs. Bhaichand N. Gandhi [1982] 11 Taxman 59 (Bom). However, in the said case, the Hon'ble High Court has observed that the amount pertain to earlier Samvat Year and not the year under consideration. In the case of the assessee the assessee himself had filed copy of cash book. Therefore, the facts of the case Bhaichand N. Gandhi(supra) and assessee are distinguishable.

8.3 In the result, Ground No.2 of the assessee is dismissed.

Ground No.3 :

9. The Assessing Officer has taxed the addition made u/sec.68 of the Act at 60% under section 115BBE of the Act.

9.1 Ld.AR pleaded that the amended provision is not applicable for the deposits made prior to 15/12/2016. Ld.AR relied on the decision of ITAT Jabalpur's decision in the case of CIT Vs. Sandesh Kumar Jain (supra).

9.2 The applicability of Section 115BBE has been decided by the Hon'ble Kerala High Court in the case of Maruthi Babu Rao Jadhav Vs. ACIT [2021] 430 ITR 504 (Kerala HC) . The relevant



paragraph of the Hon'ble High Court's order is reproduced here as under :

Quote, “ 12. The assessee contends that the seizures were made prior to the amendment. The affidavits admitting the ownership of amounts seized were also submitted prior to the amendment. The assessee was not aware of the enhanced tax liability when the admissions were made before the authorities. The assessee has also made an attempt to relate the amendments to the demonetization of the specified currencies announced on 08.11.2016 which contention we reject at the outset. The subject amendments which are relevant for our consideration have no direct link with the demonetization introduced or the taxation and investment regime of Pradhan Mantri Garib Kalyan Yojana 2016 brought in under Chapter IX A of the 2nd amendment Act. The 2nd amendment Act as is clear from the Statements of Objects and Reasons, was to curb, evasion of tax and black money as also plug loopholes in the IT Act and to ensure that defaulting assesseees are subjected to higher tax and stringent penalty provision. Both the measures spoken of herein were to further the said objects and there cannot be any nexus assumed nor is it discernible.

13. Section 115 BBE was inserted by Finance Act 2012 w.e.f 01.04.2013. As on 01.04.2016 the financial year in which the subject seizures occurred Section 155BBE provided for 30% tax on income referred to in Sections 68, 69, 69A, 69B, 69C and 69D. The same was amended by the 2nd Amendment Act; w.e.f. 01.04.2017, enhancing the rate to 60%. Hence there was no new liability created and the rate of tax merely stood enhanced which is applicable to the assessments carried on in that year. The enhanced rate applies from the commencement of the assessment year, which relates to the previous financial year.” Unquote.

9.3 ITAT Chennai in the case of Karthick Natarajan Vs. DCIT /[2023] 202 ITD 552 (Chennai - Trib.) has respectfully followed the Hon'ble Kerala High Court's decision in the case of Maruthi babu Rao Jadhav and held as under :

Quote, “ 10. We have heard rival contentions and gone through facts and circumstances of the case. We noted that the Parliament by



Taxation Laws (Second Amendment) Act, 2016, w.e.f. 01-4-2017 has substituted sub-section (1) which read as under:-

115BBE (1) Where the total income of an assessee,— (a) includes any income referred to in section 68, section 69, section 69A, section 69B, section 69C or section 69D and reflected in the return of income furnished under section 139; or (b) determined by the Assessing Officer includes any income referred to in section 68, section 69, section 69A, section 69B, section 69C or section 69D, if such income is not covered under clause (a), the income-tax payable shall be the aggregate of— (i) the amount of income-tax calculated on the income referred to in clause (a) and clause (b), at the rate of sixty per cent; and (ii) the amount of income-tax with which the assessee would have been chargeable had his total income been reduced by the amount of income referred to in clause (i).

The reliance placed by the ld.counsel for the assessee on the decision of Hon'ble Supreme Court in the case of Karimtharuvi Tea Estates, supra was as regards to imposition of surcharge on the ground that the law applicable to assessment for 1957-58 under the provisions of agricultural income-tax was the law enforced on 1-4-1957 and as the Surcharge Act having come into force on 1st September, 1957 did not have any retrospective effect, the surcharge could not be levied for that year. The Hon'ble Supreme Court has finally held as under:- The Surcharge Act having come into force on September 1, 1957, and the said Act not being retrospective in operation, it could not be regarded as law in force at the commencement of the year of assessment 1957-58. Since the Surcharge Act was not the law in force on April 1, 1957, no surcharge could be levied- under the said Act against the appellant in the assessment Year 1957-58. Hence, the decision of Hon'ble supreme court does not apply to the facts of the present case.

10.1 We also noted the case law relied on by the ld.Senior DR, the Hon'ble Kerala High Court in the case of Maruthi Babu Rao Jadav, supra, and the Hon'ble Kerala High Court has held as under:-

12. The assessee contends that the seizures were made prior to the amendment. The affidavits admitting the ownership of amounts seized were also submitted prior to the amendment. The assessee was not aware of the enhanced tax liability when the admissions were made before the authorities. The assessee has also made an attempt to relate the amendments to the demonetization of the specified currencies announced on 8-11-2016 which contention we reject at the outset. The subject amendments which are relevant for our consideration have no direct link with the demonetization introduced or the taxation and investment regime of PradhaanMantri Garib



Kalyan Yojana 2016 brought in under Chapter IX A of the 2nd amendment Act. The 2nd amendment Act as is clear from the Statements of Objects and Reasons was to curb, evasion of tax and black money as also plug loopholes in the IT Act and to ensure that defaulting assesseees are subjected to higher tax and stringent penalty provision. Both the measures spoken of herein were to further the said objects and there cannot be any nexus assumed nor is it discernible. 13. Section 115 BBE was inserted by Finance Act 2012 w.e.f 1-4-2013. As on 1-4-2016 the financial year in which the subject seizures occurred Section 155BBE provided for 30% tax on income referred to in Sections 68, 69, 69A, 69B, 69C and 69D. The same was amended by the 2nd Amendment Act; w.e.f. 1- 4-2017, enhancing the rate to 60%. Hence there was no new liability created and the rate of tax merely stood enhanced which is applicable to the assessments carried on in that year. The enhanced rate applies from the commencement of the assessment year, which relates to the previous financial year.

10.2 We noted from the taxation law, Second Amendment Act, 2016 that the Income-tax payable shall be the aggregate of the amount of income-tax calculated on the income referred to clause (a) and clause (b) of section 115BBE(1) of the Act at the rate of 60% w.e.f. 1-4-2017 that means from assessment year 2017-18 relevant to financial year 2016-17 rate of tax will be at sixty percent. In our view and as held by Hon'ble Kerala High Court, there was no new liability created and the rate of tax merely stood enhanced which is applicable to the assessment year 2017-18. The enhanced rate applies from the commencement of the assessment year 2017-18, which relates to previous financial year 2016-17 as the case in the present assessee and not on the date of commencement of the amendment. The reasoning for the same is that the date of amendment on which an amendment comes into force is the date of the commencement of the amendment. It is read as amended from that date. Under the ordinary circumstances, and Act does not have retrospective operation on substantial rights which have become fixed before the date of the commencement of the Act. But, this rule is not unalterable. The legislature may affect substantial rights by enacting laws which are expressly retrospective or by using language which has that necessary result. And this language may give an enactment more retrospectivity than what the commencement clause gives to any of its provisions. When this happens the provisions thus made retrospective, expressly or by necessary intendment, operates from a date earlier than the date of commencement and affect rights which, but for such operation, would have continued undisturbed. This view has been held by Hon'ble Supreme court in the case of Ahmedabad Mfg. and Calico Printing Co. Ltd. v. S.G. Mehta, ITO [1963] 48 ITR 154.



10.3 Even Hon'ble Kerala High Court in the case of Bhagavathy Tea Estates Ltd. v. State of Kerala[1990] 50 Taxman 180/[1989] 179 ITR 508 (Ker.) held that the rate or rates prescribed by a Finance Act is or, subsequently, changed by passing a finance (amendment) Act having retrospective effect from the date from which the original Finance Act was passed or enforced. In such circumstances, the changed rate or rates of tax is or to be applied for the relevant Assessment Year.

11. Accordingly, we are of the view that in the instant case before us the provisions of Section 115BBE of the Act as amended by second amendment Act by the Taxation Laws (second amendment) Act, 2016 will apply w.e.f 1-4-2017 on enhanced rate of tax @60% instead of @30%. The enhanced rates applies from the commencement of the assessment year relevant to previous financial year. In this case, this applies to Financial Year 2016-17 relevant to Assessment Year 2017-18. Hence, we find no force in the arguments of the Ld. Counsel and hence same are rejected. This issue is decided in favour of Revenue and against assessee.” Unquote.

9.4 No contrary decision of Hon’ble Jurisdictional High Court has been brought to our notice. As per the Rule of Precedence, whenever decision of non-Jurisdictional Hon’ble High Court is available on a Issue and decision of Hon’ble Jurisdictional High court is not available on the said issue then decision of Non-Jurisdictional High Court is a binding precedence, as observed by the Hon’ble Jurisdictional High Court in the following case :

9.5 The Hon’ble Bombay High Court in the case of Smt.Godavaridevi Saraf Vs CIT, 113 ITR 589(Bom) has held as under :

Quote, “ Until contrary decision is given by any other competent High Court, which is binding on a Tribunal in the State of Bombay, it has to



proceed on the footing that the law declared by the High Court, though of another State, is the final law of the land. When the Tribunal set aside the order of penalty it did not go into the question of intra vires or ultra vires. It did not go into the question of constitutionality of section 140A(3). That section was already declared ultra vires by a competent High Court in the country and an authority like an Income-tax Tribunal acting anywhere in the country has to respect the law laid down by the High Court, though of a different State, so long as there is no contrary decision of any other High Court on that question.” Unquote

9.6 The Hon’ble Supreme Court’s decisions relied by the Ld.AR have already been distinguished by Hon’ble Kerala High Court in the above judgement.

9.7 Therefore, respectfully following Hon’ble Kerala High Court (supra) we hold that Assessing Officer has rightly invoked section 115BBE to tax the addition made for A.Y.2017-18.

9.8 Accordingly, the Ground Number 3 of the Assessee is dismissed.

10. In the result, appeal of the assessee is Partly Allowed.

Order pronounced in the open Court on 20th December, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 20th Dec, 2024/ SGR*



आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "एस एम सी" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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