

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH**  
**HEARING THROUGH: PHYSICAL MODE**

**श्री विक्रम सिंह यादव, लेखा सदस्य एवं श्री परेश म. जोशी, न्यायिक सदस्य**  
**BEFORE: SHRI. VIKRAM SINGH YADAV, AM & SHRI. PARESH M. JOSHI, JM**

आयकर अपील सं./ ITA NO. 996/Chd/2018

निर्धारण वर्ष / Assessment Year : 2018-19

M/s PSTCL CSR Trust Shakti Sadan, The Mall, Patiala	बनाम	The CIT (Exemptions) Chandigarh
स्थायी लेखा सं./PAN NO: AACTP9081A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Vipen Sethi, Advocate

राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT, DR

सुनवाई की तारीख/Date of Hearing : 16/10/2024

उद्घोषणा की तारीख/Date of Pronouncement : 23.12.2024

**आदेश/Order**

**PER VIKRAM SINGH YADAV, A.M. :**

This is an appeal filed by the Assessee against the order of the Ld. CIT(E) dt. 28/05/2018 passed under section 12AA(1)(b)(ii) of the Act, 1961 rejecting assessee's application seeking registration under section 12A of the Act.

2. Briefly the facts of the case are that the assessee moved an application seeking registration under section 12A of the Act on 14/11/2017. Thereafter information was sought from the assessee and after considering the submissions so filed by the assessee, the application seeking registration was rejected by the Ld. CIT(E) for the reason that (1) the main aim appears to be forming a trust

merely for complying to CSR requirements by the holding company, (ii) the applicant trust has been stated to be formed to implement the CSR activities of the financing/parental company, (iii) the composition of the applicant trust is restrictive (in terms of directors/members of donor/holding company and that of the applicant trust being same) and to that extent not amenable to public charity, (iv) there is no evidence adduced by the applicant of a CSR implementing committee or Board of Directors (one being an independent director) in the holding company, and (v) only one activity is claimed to be undertaken since the formation of the trust (trust created in July 2015) and that too, is not covered under any of the limbs under section 2(15) of the Act.

3. Against the said finding and direction of the Ld. CIT(E), the assessee is in appeal before us.

4. During the course of hearing, the Ld. AR submitted that the assessee is a trust constituted via deed of trust executed on 22/07/2015 and the objects of the trust are defined in clause 4 of the trust deed which read as under:

**"4. OBJECTIVES & ACTIVITIES**

*The overall goal is to promote sustainable and inclusive development for the benefit of the society at large. The goal will be achieved through the following broad objectives:*

- a) Comprehensive and integrated community development.*
- b) Innovative and sustainable solutions for environmental conservation.*
- c) Prioritization and all round integration of environmental and social issues into the planning, designing and implementation of infrastructure development.*
- d) Improved access to formal, informal and vocational education with a focus on the under privileged and marginalized communities.*
- e) Contribution to national and local efforts for relief/ rehabilitation in times of natural disasters on a needs basis.*
- f) Development and promotion of sporting talent.*
- g) Active participation in disaster management initiatives for prevention and emergency response.*
- h) To extend assistance either directly or through reputed agencies engaged in promotion of education, health and ecological development.*

i) To promote development of skilled manpower in association with the Public Technical Institutions to meet the growing demand of power and other sectors.

j) To undertake appropriate measures for providing relief and rehabilitation in times of natural disaster and calamities.

k) To undertake any other activities at the discretion of the management, mentioned under Schedule VII of the Companies Act, 2013 satisfying the requirements of Sec. 2(15) of the Income-tax act, 1961.

l) The Trust will not carry out any activities with the intention of earning profit and will perform with service motive only.

m) No activities of the Trust will be carried out outside India.

The following activities will be undertaken towards the achievement of the above mentioned CSR Goal & objectives of the Trust.

o *Integrated Community Development*

Based on community needs assessment of those most neglected areas, projects will be designed to address those needs and value to the resettlement and rehabilitation process. Elements of these projects include:

a) Supply of potable drinking water through dug wells, hand-pumps etc.

b) Promote sanitation.

c) Adopt villages for all round development where feasible and appropriate.

d) Respond to any other locally felt need.

o *Environment*

a) Raise awareness about environment conservation.

b) Promote waste management and other environment friendly activities.

c) Develop green belts.

d) Promote social forestry and a forestation.

e) Design and implement community based projects for energy conservation, pollution reduction and environment protection such as promoting use of solar energy, smokeless cook- stoves etc.

f) Ensuring environment sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and Maintenance of soil, air and water.

o *EDUCATION & SKILL DEVELOPMENT:*

a) Establish and manage directly or in co-operation with other partners, schools for formal education.

b) Develop, support and maintain educational institutions, vocational training institutes, centers for non-formal education etc. This will include providing grants/assistance to schools in rural/urban slum areas for necessary infrastructure such as building, electricity, furniture computers etc.

c) Provide scholarship or financial support to children from the affected communities who have demonstrated extra-ordinary talent in academics or other skills and belong socially and economically marginalized communities.

d) Ensure that underprivileged children are provided access to free education through the existing educational systems managed by the NGO's.

e) Supply study material (such as books, stationary etc) to children from the poor and underprivileged sections.

f) Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central/ State Government.

g) Safety traffic engineering and awareness through print, audio and visual media.

h) To initiate, execute, implement, aid and assist activities to empower needy individuals through improved skills to gain access to decent employment resulting in improved productivity and living standards.

i) Undertake any other activities that contribute towards improving the educational and vocational skills of communities.

o HEALTH:

a) Strengthen health systems to expand coverage of health services with a focus on women, children and disabled persons.

b) Provide facilities (such as mobile clinics) to enhance access to health care services directly or in partnership with other PSUs, corporate, government schemes etc.

c) Organize health check up camps, awareness camps, eye camps etc to raise awareness and provide outreach services for locally relevant health issues such as TB, HIV/ AIDS, leprosy, cataract etc. special attention will be given to women, children and elderly persons.

d) Design and implement projects that address priority local needs such as drug abuse, alcoholism etc.

e) Design, produce and distribute relevant health related public information materials and films to propagate important messages to a large audience.

o DISASTER MANANEMENT

a) Integrate disaster preparedness and related capacity building into the ongoing initiatives for community development.

b) Actively contribute towards local national efforts for disaster mitigation.

o OTHERS

a) Identify young talent in various sports and games and support them to achieve their full potential.

b) Sponsor sporting events in rural/ semi urban areas to enable the development of a sporting culture in the country.

- c) *Sponsor deserving candidates for coaching and training to strengthen their sporting skills.*
- d) *Respond promptly to any natural calamity such as flood, earthquakes, famines, or the outbreak of a disease and contribute to local and national rehabilitation process, as appropriate.*
- e) *Empower families of staff and encourage their participation in CSR initiatives, organize sensitization programmes, lectures, workshops etc. to ensure a healthy work environment with special focus on making workplaces safer for women.*
- f) *Protection of national heritage, art and culture including restorations of buildings and sites of historical importance and works of art, setting up public libraries, promotion and development of traditional arts and handicrafts.*
- g) *Contribute to any fund established under an act of the state govt. for pursuing any of the CSR activities.*
- h) *Eradication of hunger, poverty and malnutrition.*
- i) *Promotion of gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers, and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.*
- j) *Measures for the benefit of armed forces veterans, war widows and their dependents.*
- k) *Contributions to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.*
- l) *Rural development projects.*
- m) *Slum area development."*

4.1 It was submitted that the assessee moved an application seeking registration of the trust on 14/11/2017. Thereafter notice was received from the office of Ld. CIT(E) dt.15/01/2018 and in response, the assessee filed its submission on 01/05/2018, thereafter additional queries were raised which were responded to by the assessee vide submission dt. 10/05/2018. However the Ld. CIT(E) has rejected the application for the reason that the main aim of the assessee trust appears to be complying with CSR requirement by the holding company, that the assessee trust has been formed to implement the CSR activities of the financing / parental company and that the composition of the trust is restrictive i.e the members of the trust as well as the Director of the donor

company are the same and the evidence regarding formation of Board / CSR implementing committee has not been submitted and assessee has now carried out solitary activity in terms of adoption of village Bhalwan, District Sangrur for all round development which is not a charitable activity.

4.2 In this regard, it was submitted that Section 135 of the Companies Act 2013 was introduced w.e.f. 01.04.2014 vide which under certain conditions, a company is liable to discharge CSR (Corporate Social Responsibility). It was submitted that the activities were provided to be carried out by Board or Trust for this purpose and the subject trust was created for achieving various charitable objects as per clause 4 of the trust deed. It was submitted that the entire decision of the Id CIT(E) hinges upon the assumption that the trust was constituted merely to comply with CSR requirements which is not correct as per the objects of the trust. It is nowhere mentioned in the body of the trust deed that it was created for the purpose of carrying CSR activity of the company. Even if the finding of the competent Authority on this aspect is upheld, the formation of the trust for undertaking CSR activities could not be held illegal as the same is in consonance with the Companies Act and rules and regulations relating to CSR framed therein. It was further submitted that it is also not correct to say that the trustees and directors of the principal company are the same in as much as Shri Abhilashi Tayal while one of the trustees is not an employee of the PSTCL. Even otherwise, the condition of one of the three members is in respect of CSR Committee and not in the Board of trustees. It was submitted that it is none of the jobs of the trustees to have any say or appointment of CSR Committee or Board hence objection so raised is frivolous. It was further submitted that it is also incorrect to say that the activity of all round development of a village so adopted would not fall in sub section (15) of section 2 as the activity was for good of the society at large, particularly the residents of the village Bhalwan and falls under rural development projects which has been notified as permissible activities under the CSR Rules 2014 which can be

undertaken as part of corporate social responsibility. It was submitted that during the proceedings before the Competent Authority, it was explained vide reply dated 01.05.2018 that over all development of the village would amount to Community Development and there is, therefore no case for refusal of the registration.

4.3 It was further submitted that the matter is squarely covered by the decision of Coordinate Delhi Benches in case of Nanak Chand Jain Charitable Trust Vs. CIT(E) (ITA No. 6527 & 6528/Del/2016 dt. 09/02/2018) where under identical facts and circumstances of the case, the application of the assessee was rejected by the Ld. CIT(E) and thereafter the matter was carried in appeal before the Tribunal and the same was decided in favour of the assessee trust in that case. It was accordingly submitted that the Ld. CIT(E) be directed to grant necessary registration to the assessee trust as so requested vide its application dt. 14/11/2017.

5. Per contra, the Ld. DR has relied on the order of the Ld.CIT(E) and our reference was drawn to the findings of the Ld. CIT(E) which are contained in para 7 to 12 of the impugned order which read as under:

*"7. On perusal of the trust deed, it is observed that there are six trustees in the applicant trust. All the six trustees of the applicant trust are also directors/senior members of the company 'M/s Punjab State Transmission Corporation Limited (PSTCL)'. It is worthwhile to note here that 'M/s Punjab State Transmission Corporation Limited' is the only donor company from which the applicant trust has received its donations. In a nutshell, the applicant trust (through its trustees) and the company 'M/s Punjab State Transmission Corporation Limited (through its directors) are controlled by the same set of individuals, Such an arrangement is a mere instrument to carry out the CSR functions of the holding company self-confessedly and given its restrictive composition it surely doesn't enure to the benefit of general public nor does it partake the meaning of a public charitable company. Both the aspects are further exacerbated by the absence of any activity which could be covered u/s 2(15) of the Act.*

*8. In response to query (c) raised in para 6, the applicant trust submitted that the basic idea behind incorporation of the applicant 'PSTCL CSR' is to comply with section 135 of the Companies Act 2013 and Rule 4(2) of the Companies (CSR) Rules 2014 whereby the company has established a registered trust to perform CSR policy recommended by the directors of M/s Punjab State Transmission Corporation Limited. It is pertinent to mention here that there is no*

evidence that has been adduced by the applicant of a CSR implementing committee or Board of Directors (one being an independent director) in the company 'M/s Punjab State Transmission Corporation Limited (PSTCL) that are requirements as per the Companies Act in cases covered under the ambit of CSR expenditure.

9. It is also reiterated that as per the provisions of CSR the amount spent under the head CSR will not be deductible under Income Tax Act in the hands of the Company. In order to work around the provisions, M/s Punjab State Transmission Corporation Limited, have created a trust where the directors are same as that of the parent/associated company. This is a close arrangement whereby a corporate entity is not only able to redeem its CSR obligation but also at the same time able to control the finances of the applicant trust. Indirectly by seeking exemption the money that would not have been otherwise deductible as expenditure is now being claimed exempt.

10. On perusal of the income and expenditure account for the F.Y. 2015-16 and F.Y. 2016-17, it is observed that applicant trust has shown zero income and zero expenditure during the said years which means that the applicant trust has not undertaken any activity during this period. The absence of activities clearly has a bearing on the registration process where reliance is being laid on objects despite being in existence for nearly two and a half years before application.

In response to a query regarding note on activities wherein specific limb that has been pursued by the applicant under section 2(15) of LT. Act was sought, the applicant submitted that "Objects & Activities of the PSTCL CSR Trust are duly covered and qualifies the section 2(15) of the Income Tax Act. Further, all the objects/activities to be undertaken by the trust have been explicitly explained under Para 4 on pages 4,5,6,7 of the trust deed." What restrained the applicant from specifying what from amongst its activities/objects were covered under any limb of section 2(15) of the Act is beyond comprehension. Such cryptic & indirect responses in matters beneficial to the assessee does not lead to the conclusion that the onus cast upon the applicant of bolstering its contention has been redeemed. Further, in response to a query wherein details of activities being carried out and coverage of the same by Schedule VII of the Companies Act 2014 were sought, the applicant submitted that "Activities intended to be carried out by the trust has been mentioned in point 4 of the trust deed. Without prejudice it is submitted that objects of the trust specified in the deed are charitable in nature and for seeking of registration under section 12AA of the Income Tax Act there is no requirement that the activities or the objectives of the trust are to be covered by Schedule VII of the Companies Act, 2014." It is open for the department to examine whether an applicant avowedly claiming to have been formed as a CSR trust has in its objects/activities elements that are covered by Schedule VII of the Companies Act and also by section 2(15) of the I.T.Act. Registration under section 12AA is not made out in such cases.

The applicant further submitted that "During the F.Y. 2017-18, an activity for Preservation of environment at village Bhalwan (Dhuri) was being carried on by the trust. An area of 300 ft\*120 ft of pond at village Bhalwan (Dhuri) was filled with earth and pipe railing were enclosed along with the pond. Lights along with poles were installed and benches were placed therein for public use at large. The activity carried out is charitable in nature"

The proposition of the applicant trust claiming its activities to be charitable does not fit into the definition as envisaged by section 2(15) of the Act. It is not clear how this single act of filling a village pond leads to preservation of environment/ It could well be a case where the environment of the village is possibly impinged upon by the action and that resurrection/improvement of the village pond may have been a better environmental intervention. Apart from not getting covered under any of the limbs under section 2(15), the activity that has been claimed to be undertaken by the applicant during F.Y. 2017-18 is possibly the only activity carried on till date.

General Circular no. 01/2016 of Ministry of Corporate Affairs, Government of India wherein Frequently Asked Questions (FAQs) with regard to Corporate Social Responsibility (CSR) under section 135 of Companies Act 2013 are provided, clearly states at serial no. 7 that one-off events such as marathons/awards/charitable contribution/advertisement/sponsorships of TV programmes etc. would not qualify as CSR. Also, the activity claimed to be undertaken by the applicant does not fall under the activities included in Schedule VII of the Companies Act 2013 wherein activities which may be included by companies in their Corporate Social Responsibility policies are provided. From the above, it is clearly established that one-off activities that have been claimed by the applicant are not covered by the Companies Act, 2013 w.r.t. CSR.

11. Considering all of the above it is safe to conclude in the present case that (1) the main aim appears to be forming a trust merely for complying to CSR requirements by the holding company, (ii) the applicant trust has been stated to be formed to implement the CSR activities of the financing/parental company, (iii) the composition of the applicant trust is restrictive (in terms of directors/members of donor/holding company and that of the applicant trust being same) and to that extent not amenable to public charity, (iv) there is no evidence adduced by the applicant of a CSR implementing committee or Board of Directors (one being an independent director) in the holding company, (v) only one activity is claimed to be undertaken since the formation of the trust (trust created in July 2015). That too has been held (as above) as not getting covered under any of the limbs under section 2(15).

12. In view of all the above, the activities of the applicant trust cannot be termed to fall under the category of "charitable purpose". The application for grant of registration u/s 12AA is accordingly rejected."

6. We have heard the rival contentions and perused the material available on record. In case of **Nanak Chand Jain Charitable Trust** (*Supra*), the assessee's application seeking registration was rejected by the Id CIT(E) and the relevant findings of the Id CIT(E) denying the exemption read as under:

"10. Considering all of the above it is safe to conclude (i) that the main aim appears to be forming a trust merely for complying to C.S.R requirements (ii) that the trust has been stated to be formed to implement the CSR activities of the

settler company (Hi) that the composition of the trust is restrictive and to that extent not amenable to public charity (iv) that no activity in sync with the requirements of the Companies Act has taken place in the trust so far (v) that the activities so far further show that the trust has relinquished its function, as the primary implementation agency and undertaking its own programmes to impact targeted beneficiaries, by transferring its funds to other societies (vi) it also militates against the legal principle that social enterprises cannot be a direct recipient of money from a corporate as it is a profit making company."

7. On appeal by the assessee, the Coordinate Delhi Benches directed the grant of registration and the relevant findings of the Coordinate Bench disposing off the assessee's appeal in that case read as under:

"9. We have heard both the parties and perused the material available on record. It is pertinent to note that the reasons (i) and (ii) given by the CIT (exemption) is that the main aim appears to be forming a trust merely for complying to CSR requirements. When a trust is created for the purpose of carrying out CSR activities, the registration under section 12AA of the Income Tax Act, 1961 cannot be denied. Vide notifications dated 27/02/2014, the ministry of Corporate affairs in the rules framed for the purpose of CSR has implicitly provided for forming the dedicated trust under sub rule 2 to rule 4. It has been stated as under:

"(2) The board of a company may decide to undertake its CSR activities provide by the CSR committee, through the registered trust or a registered society or a company established by the company or its holding or subsidiary or associate under section 8 of the Act or otherwise."

Even Companies Act provide for compliance of CSR provision through a dedicated trust or society. Just because the trust has been formed for complying CSR requirements it cannot per se be the reasons for denying registration under Section 12AA of the Income Tax Act. As regards the reasons (iii) given by the CIT (exemption) that the object of trust are to be noted whereby apart from the CSR activities, the Activities in the nature of eradicating hunger and poverty, promotion of education, promoting gender equality etc. are also provided. These activities are in the nature of public charity. Further, the CSR Activities itself are in the nature of public charitable activities. As regards the reasons (iv) given by the CIT (exemption), no activities in sync with the requirement of the Companies Act has taken place in the trust so far. For the purpose of granting registration under Section 12AA only two factors are to be seen by the CIT (E) which are the objects of the trust being charitable in nature and the genuineness of activities. There is no requirement to see where the activities are in sync with Companies Act or not. Reasons (v) given by the CIT (exemption) that the activities so far further show that the trust is relinquished its function as the primary implementation agency and undertaking its own programs to impact direct beneficiary by the transferring its funds to other society. Even the funds given to another charitable society for the purpose of charity are considered as application of income for the purpose of exemption under Section 11 of the Income Tax Act, 1961. At the time of granting the registration under Section 12AA of the Income Tax Act, 1961, the CIT (exemption) need not go beyond two parameters that the object being

*charitable in nature and activities being genuine. All other activities are the matters to be taken care of by the Assessing Officer at the time of assessment for granted exemption under section 11 of the Act. Reasons (vi) given by the CIT (exemption) that it also militates against the legal principal that social enterprises cannot be a direct recipients of money from corporate as it is a profit making Company. This reason by the CIT (exemption) is not in conformity with any of the provisions of the Income Tax Act. A profit making Company can grant certain donation to the charitable trust, how can the activities of the trust become not charitable with this act. The fact that the CSR expenditure are not allowable expenditure under section 37 of the Act is relevant only for the taxability of the company incurring such expenditure. From the perception of the assessee trust the amount received as donation whether will be eligible for exemption under section 11 depends on the application of such fund for the charitable activities by the trust only. The CIT is empowered to satisfy himself only about two factors i.e. the objects of the trust and the genuineness of the activities of the trust or institution and such powers does not extend to the eligibility of the trust/ institution for exemption u/s 11 r.w.s 13 of the Income Tax Act, 1961 which falls in the domain of the AO. Once the CIT has not doubted about the genuineness of the activities of the assessee nor doubted its charitable object, his powers under section 12AA end. The case laws relied by the Ld. AR are applicable in the present case. The case laws relied by the Ld. DR are not applicable as the factual matrix in those cases are totally different. Thus, the order passed u/s 12AA and u/s 80G(5)(vi) of the Income Tax Act, 1961 are set aside. We direct the CIT to grant the registration u/s 12AA of the Act and also the approval u/s 80G(5)(vi) of the Act to the assessee."*

8. In the instant case as well, we find that the main reason for rejection of the assessee's application by the Id CIT(E) was that the assessee trust has been formed for merely complying with the CSR requirements by the holding company, PSTCL, a state government undertaking and other related objections have been raised relating to the composition of the applicant trust being restrictive (in terms of directors/members of donor/holding company and that of the applicant trust being same) and composition of the CSR implementing committee. We find that the said objections are clearly set at rest by the decision of the Coordinate Delhi Benches wherein it has been clearly held that even Companies Act provide for compliance of CSR activities through a dedicated trust or society and just because the trust has been formed for complying CSR requirements, it cannot *per se* be the reasons for denying registration under Section 12AA of the Income Tax Act.

9. We are in complete agreement with the said decision and are of the considered view that where there are extant regulations in form of Section 135

of the Companies Act requiring mandatory compliance with the corporate social responsibility through creation of an independent legal platform/structure by way of a trust or a society and there are regulations laid down governing such activities in terms of Companies (CSR) Rules 2014 and following the same, where Punjab State Transmission Corporation Limited has created the subject trust by way of trust deed, the Id CIT(E) should consider the binding nature of such extant regulations and cannot reject the assessee's trust application seeking registration on said pretext.

10. Regarding appointment of trustees, it is noticed from the trust deed that all trustees are ex-officio trustees who will hold the office of trustee for the duration they hold office as Director/Administrator, etc in PSTCL which in turn is a state government undertaking and it is clearly a public charitable trust and in any case, the real test for granting registration is whether the objects are charitable in nature and secondly, the activities so undertaken in pursuance of such objects are for the benefit of public at large or not.

11. Further, we find that no specific objection has been raised by the Id CIT(E) regarding any of the objects so sought to be achieved by the assessee trust as so stated in its trust deed which we have noted supra are clearly charitable in nature.

12. In terms of actual activities being undertaken by the assessee trust in order to achieve its stated objects, it has been stated that the assessee trust has adopted village Bhalwan, District Sangrur for its all round development as part of its integrated community development and has actually spent a sum of Rs 22.29 lacs as per certificate issued by the auditors in Form 10B during the financial year ended 31/03/2018 and which is for benefit of rural population and public at large. We find that as part of village adoption activities, where the assessee has carried out certain specific activities and incurred the expenditure as so certified by the auditors, the same could be subject matter of

further verification and examination by the Assessing officer during the course of regular assessment proceedings and no adverse view can be taken at the time of grant of registration.

13. In light of aforesaid discussion and in the entirety of facts and circumstances of the case, we find that there is no justifiable basis in denying registration to the assessee trust u/s 12AA of the Act. The order so passed by the Id CIT(E) denying such registration is hereby set-aside and the Id CIT(E) is hereby directed to grant registration to the assessee trust u/s 12AA of the Act.

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

Order pronounced in the open Court on 23.12.2024.

Sd/-

**परेश म.जोशी**  
**(PARESH M. JOSHI)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

Sd/-

**विक्रम सिंह यादव**  
**( VIKRAM SINGH YADAV)**  
**लेखा सदस्य/ ACCOUNTANT MEMBER**

**AG**

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar