

आयकर अपीलिय अधिकरण, चण्डीगढ़ न्यायपीठ "एस.एम.सी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCHES, "SMC"
CHANDIGARH

HEARING THROUGH: PHYSICAL MODE

श्री विक्रम सिंह यादव, लेखा सदस्य
BEFORE: SHRI. VIKRAM SINGH YADAV, AM

आयकर अपील सं. / ITA No. 739/CHD/2024
निर्धारण वर्ष / Assessment Year : 2012-13

Anish Garg 102, New Colony Sular, Patiala, Punjab-147001	बनाम	The ITO Ward-4 Patiala
स्थायी लेखा सं. / PAN NO:AOCPG6331A		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Rajiv Saldi, C.A
राजस्व की ओर से / Revenue by : Shri Vivek Vardhan, Addl.CIT
सुनवाई की तारीख / Date of Hearing : 08/01/2025
उद्घोषणा की तारीख / Date of Pronouncement : 13/01/2025

आदेश / Order

PER VIKRAM SINGH YADAV, AM

This is an appeal filed by the assessee against the order of the Ld. CIT(A)-5, Ludhiana dt. 30/04/2024 pertaining to Assessment Year 2012-13 wherein the assessee has taken the following grounds of appeal:

"1. That CIT(A) wrongly held that the AO was well within his rights to reopen the assessment on the basis of information whereas in actual there was no information or documents on record.

2. That the CIT(A) has failed to give any finding on the additional ground that the notice U/s 148 has been issued without any impounded material much less incriminating material on record to form an opinion of escapement of income, as such the notice U/s 148 and all further proceedings are bad in law.

3. That the CIT(A) has failed to give any finding on the additional ground that the Pr. CIT has accorded the approval U/s 151 in a mechanical manner and as such the notice U/s 148 and all further proceedings are bad in law.

4. That CIT(A) while rejecting the additional evidence, wrongly formed an opinion that no proper reasons were given for admission of additional evidence whereas the application for additional evidence states otherwise.

5. That the CIT(A) wrongly dismissed the additional evidence application despite the fact that the powers of CIT(A) are coterminous with that of AO and also Rule 46A does not take away the basic powers of CIT(A) U/s 250(4).

6. That CIT(A) while rejecting the additional evidence application failed to appreciate that the law is well settled on the issue that technicalities should not hinder the cause of justice.

7. That the CIT(A) has wrongly upheld that addition of Rs 4,80,000/- made by AO on account of addition to capital the same is against the facts on record, in the form of additional evidence, before him. The amount added by AO was the opening balance only.

8. That the CIT(A) has wrongly upheld that addition of Rs 13,651/- made by AO on account of disallowance of expenses.

9. That the CIT(A) has wrongly upheld that addition of Rs 50,000/- made by AO on account of household expenses."

2. Briefly the facts of the case are that the assessee has originally filed his return of income on 12/09/2012 declaring total income of Rs. 2,74,500/-. Subsequently, survey action was conducted under section 133A at the business premises of the assessee on 27/09/2018. Thereafter, proceedings under section 147 were initiated by recording reasons and issuance of notice u/s 148 on 19/12/2018 after seeking approval from the competent authority. In response to which, the assessee filed his return of income on 05/12/2019 reiterating his earlier return and income so disclosed at Rs. 2,74,500/-. Thereafter, notice under section 142(1) was issued calling for the information/explanation, and the assessment was completed under section 143(3) r.w.s 147 dt. 21/12/2019 wherein addition of Rs. 4,80,000/- was made on account of increase in capital, Rs. 13,651/- was disallowed on account of various expenses and besides that, an amount of Rs. 50,000/- was disallowed on account of household expenses.

3. Being aggrieved, the assessee carried the matter in appeal before the Ld. CIT(A) who has since sustained the said order and the findings of the AO and against which, the assessee is in appeal before us.

4. In Ground No. 1, 2 & 3 the assessee has effectively challenged the assumption of jurisdiction by the AO under Section 147 of the Act.

5. During the course of hearing, the Id AR submitted that the notice under Section 148 was issued by the AO merely on presumption without any material much less incriminating material on record to form the opinion of escapement of income and even the approval by competent authority under section 151 has been provided in a mechanical manner and therefore the notice so issued and the subsequent proceedings deserves to be set aside.

5.1 In this regard, reference was drawn to the reasons so recorded by the AO before issuing of notice under section 148 and the contents thereof read as under:

"During the course of survey operation u/s 133A of the Income Tax Act, 1961 certain incriminating documents have been found and certain facts have come to the notice of the department during the course of statement of the assessee who is running the business of car wash under the name and style "Preet Service Station". The assessee has admitted of having started constructing/renovating his workshop/residence in the year 2012, however the assessee could not provide any evidence with regard to the investment in construction / renovation during the course of survey operation u/s 133A. From the perusal of the return of income, the assessee has mentioned "Y" against the col 'Are you liable to maintain accounts as per section 44AA?'. However during the course of survey operation u/s 133A and in response to summons u/s 131 of the IT Act, 1961, the assessee failed to produce the books of account and even admitted of not having maintained any books of accounts. Even otherwise no books of accounts found relating to any financial year starting from the start of the business in the year 2004 to the date of survey even on computer or otherwise.

Therefore, I have reasons to believe that the income declared by the assessee has been understated to the extent of more than Rs.1,00,000/- which is based on the facts that no books of accounts maintained and the source of investment in construction/renovation of the work shop / residential house, in terms of provisions of section 147 (b) of the Income Tax Act, 1961.

Accordingly I am satisfied that it is a fit case for issue of notice u/s148 of the Income Tax Act, 1961 and to charge to tax the said income or any other income which may come to notice during the course of assessment proceedings."

5.2 Further, reference was drawn to the letter written by the AO to the Pr. CIT, Patiala seeking necessary permission under section 151 for issuance of notice under section 148 and the contents thereof read as under:

"2. In this connection, it is submitted that a survey u/s 133A of the Income Tax Act, 1961 was conducted at business premises of the assessee on 27.9.2018. During the course of survey operation, certain incriminating documents have been found which have been impounded. From the impounding material, it has

been gathered that the assessee is being grossly understating his income and on the other hand, the assessee is investing in renovation / construction of the business premises and residential house. During the course of survey operation the assessee failed to give any evidence with regard to his sources of investment in renovation/construction of the business premises and residential house. It has further been noticed that the assessee has not been maintaining any books of account even though he is eligible to maintain the books of accounts as per the provisions of section 44AA of the Income Tax, 1961. The assessee in the statement recorded in pursuance to notice u/s 131 of the IT Act, 1961 has categorically admitted that he is not maintaining any books of accounts. Further perusal of the return of income for the assessment year 2012-13, it has been noticed that the assessee has stated "Y" against the col "Are you liable to maintain accounts as per section 44AA"?. Even otherwise during the course of survey operation no books of accounts of any of the assessment year have been found on the computer or maintained manually.

3. *On the above facts it is evidently clear that the assessee has been consistently understating his taxable income and further to verify /examine the genuineness of the investment in construction / renovation of the business premises and the residential house, permission has been sought u/s 151 of the Income Tax Act, 1961 to issue notice u/s 148 of the Income Tax Act, 1961.*

4. *The reasons recorded u/s 147 of the IT Act, 1961 and the proforma for taking permission u/s 151 of the IT Act, 1961 is enclosed herewith."*

5.3 Further, reference was drawn to the approval granted by the Ld. Pr. CIT wherein he has stated that on the basis of reasons recorded and evidence, he agrees that income has escaped assessment and it is therefore a fit case for issuance of notice under section 148 of the Act.

5.4 Referring to the aforesaid, the Id AR submitted that there is not even a single document for A.Y. 2012-13 which has been impounded during the course of survey and the same is evident from the assessment records wherein there is no documents available on record which is pertaining to the impugned assessment year which has been impounded during the course of survey. It was accordingly submitted that there is no information available with the AO from any source either in terms of the survey report or document impounded during the course of survey and therefore the claim of the AO that certain incriminating documents were found during the course of survey is purely imaginary and not based on any material much less incriminating material available on the record. It was further submitted that no such incriminating documents as so claimed by the AO has been attached to the reasons so recorded by the AO or made

available to the assessee and therefore, there is no material in possession of the AO that the income has escapement assessment. It was further submitted that even the finding of the AO that the income to the extent of more than Rs. 1,00,000/- has escaped assessment, there is no basis for such belief as there is no material which has been found which could demonstrate that the income either existing or likely to exceed Rs. 1,00,000/- has escaped assessment. It was accordingly submitted that in absence of any material, the formation of belief that income has escaped assessment has purely based on presumption and assumption and which cannot form the basis for reopening of the assessment.

5.5 In this regard, reliance was placed on the Coordinate Chandigarh Benches decision in case of Smt. Sudesh Rani Vs. ACIT (ITA No. 1338/Chd/2018) wherein it was held as under:

"The AO states that "as per information available with him, the assessee is involved in manage trading of shares of penny stocks in order to convert its undisclosed income into exempt income thereby the assessee has not paid the due taxes on the undisclosed income" and thereafter, it talks about the details of transactions in terms of scrip sold by the assessee, quantity of scrip sold, rate and trade value. What information is available with the AO is neither stated nor enclosed with the reasons so recorded by him and thus not discernible from the reasons so recorded. Mere fact that the assessee sold certain shares with certain value on the stock exchange cannot by itself be held as tangible material. Further, the AO has not just recorded a reason to believe rather recorded a conclusive finding that assessee is involved in manage trading of penny stock to convert his undisclosed income into exempt income. How the AO has reached such a conclusive finding and basis thereof is again not borne out from the reasons so recorded by him. (Para 15)

5.6 Further, reliance was drawn to the decision of the Hon'ble Bombay High Court in case of M/s Hemant Traders vs. ITO (in Writ Petition No. 2308 of 2015) wherein the Hon'ble High Court has held as under:

"13 Thus, neither the survey report nor any other material indicates that any income chargeable to tax for the relevant assessment year has escaped assessment. The Assessing Officer, therefore, had nothing before him which would enable him to record his belief that any such escapement has taken place. In the circumstances, the reasons recorded and which pertain to all the assessment years prior and subsequent to the survey can hardly satisfy requirement in law. This is not how the power under section 147 should be exercised. That is to be exercised and in exceptional cases. It should not be exercised as a manner of routine and merely because some survey of this nature had taken place. At any point of time and when there was shortage of potato in the market, that such powers of survey were invoked. If nothing has been found therein which would indicate escapement of income and chargeable to tax, then, the basis for

reopening ought not be such survey actions and the report. Something more was required in law for the Assessing Officer to exercise his powers."

5.7 Further, reference was drawn to the decision of Hon'ble Delhi High Court in case of *Agya ram Vs. CIT* reported in 386 ITR 0545 wherein it was held as under:

"the reasons to believe "should have a link with an objective fact in the form of information or materials on record..." It was further emphasized that "mere allegation in reasons cannot be treated equivalent to material in eyes of law. Mere receipt of information from any source would not by itself tantamount to reason to believe that income chargeable to tax has escaped assessments."

5.8 Further, referring to the approval granted by the Ld. Pr. CIT u/s 151, it was submitted that while approving the reasons so recorded by the AO, the Ld. Pr. CIT has stated that he is granting the approval basis certain evidence whereas in reality, for the year under consideration, there is no impounded document or any other material in the possession of the AO which can remotely demonstrate that the income has escaped assessment and therefore, even approval so granted u/s 151 does not meet the requisite requirement of law and has been therefore granted in a mechanical manner and in support, reliance was placed on the decision of Coordinate Delhi Benches in case of *Simranpal Singh Suri Vs. ITO* reported in 88 ITR 0009 (Delhi).

6. Coming to the Ground Nos. 7, 8 & 9 which relates to the merits of the addition so made and sustained by the Ld. CIT(A), reliance was placed on the written submissions and the contents thereof read as under:

"The AO wrongly made the addition of Rs 4,80,000/- on account of increase in capital whereas in actual the appellant has not made any addition to capital during the whole year.

The closing capital on 31-03-2012 as per Balance Sheet of appellant was Rs 7,54,800/-, AO took the figure Rs 7,54,800/- then he reduced Rs 2,74,500/- being the figure of profit as per P & L Account for the year the balance Rs 4,80,000/- was added to the income of appellant.

The AO has wrongly made the addition of the opening capital which has been carried over from the previous financial year. The capital is being accumulated over a period of time. The AO failed to appreciate that the business of appellant is in continuation since long. The bank account in the name of the proprietary firm "M/s Preet Motor Works" was opened 23-09-2009 i.e. in the FY 2009-10 and the

present case pertains to FY 2011-12. Even a report of District Town Planner dated 04-07-2006 also confirms the existence of Service station at the location.

The above submissions make it clear that the year under consideration is not the first year of operation. The copy of Capital Account of appellant for the year under consideration is enclosed herewith for the clarification. As such the addition amounting to Rs 4,80,000/- is liable to be deleted.

b) Disallowance of expenses

Amounting Rs 13,651/- by AO is completely wrong and is against the facts of the case. The expenses debited by appellant to its P & L are bare minimum expenses.

(i) SALARY: The total salary debited to P & L account is Rs 64,000/- is of only of one full time employee. The AO has not given any finding or evidence for disallowing 1/6th of salary. The disallowance by AO is very harsh conduct that too without any basis.

(ii) Other Expenses The total amount of travelling and other expenses debited to P & L account are mere Rs 17,910/- out of which AO has disallowed 1/6th of such expenses. The AO has not given any finding or evidence for disallowing 1/6th of Travelling and other expenses. The disallowance by AO is very harsh conduct that too without any basis.

c) Addition For Household Expenses:

The AO has wrongly made the addition of Rs 50,000/- on account of household expenses. the addition of Rs 50,000/- on account of household expenses are also without any basis and without application of mind.

The appellant is residing with his parents and there are a total of 6 family members out of which 4 are earning members. Appellant himself, his spouse, father and mother are income tax assessee and filing their tax returns regularly.

(i) The assessee generated cash of Rs 4,09,500/- (declared income of Rs 2,74,000/- and Depreciation Rs 1,35,000/- being non-cash expenses) whereas the closing cash in hand is Rs 84,800/- only.

(ii) Balance Rs 3,24,700/- (4,09,000/- minus 84,800/-) was available with assessee for household and other personal expenses. Which was more than sufficient for a family of 4 members with no school going child.

(iii) There are 4 earning members including assessee and two minor children in the family. The gross total income of the family for the year was Rs 10 Lakhs approx. All the earning members were contributing for the household expense. The father, Sh Raj Kumar, of assessee, a government employee, withdrew approx. Rs 2,00,000/- in total during the year out of his bank account. The withdrawals are done regularly every month during the year."

7. Per contra, the Ld. DR has relied on the orders of the Ld. CIT(A) wherein the Ld. CIT(A), referring to the remand report submitted by the AO, has stated that the AO has mentioned that there were certain incriminating documents

found during the course of survey and certain facts came to the notice of the Department during the course of the statement of the assessee recorded during the course of survey wherein the assessee admitted of having started construction / renovation of shop/residence in the year 2012. However, the assessee could not furnish any documentary evidence with regard to the source of investments made in construction/renovation during the course of survey and therefore, the AO was having the requisite information based on which he has formed the belief that the income has escaped assessment and such information was specific relevant and reliable. It was accordingly submitted that the Ld. CIT(A) has rightly held that the AO was well within his right to reopen the assessment proceedings basis information in his possession as well as information received from the Investigation Wing. It was accordingly submitted that the ground so taken by the assessee challenging the assumption of jurisdiction therefore required to be dismissed.

8. Further, on merits of the addition, reliance was placed on the findings of the Ld. CIT(A) and the contents thereof read as under:

"The contentions of the appellant on these grounds are not acceptable as the AO had given an opportunity for production of books of accounts & vouchers to the assessee and the assessee should have availed of the same. Hence, the contentions of the appellant that all the bills & vouchers were complete cannot be accepted at this stage as necessary verification could have been easily carried out by the AO. It was only in the absence of the said bills & vouchers having been produced before the AO, the said disallowance was made by the AO. Also, during the assessment proceedings, the AO has given ample opportunities to the assessee but the assessee has not availed.

As discussed above, additional evidence in the form of capital account has not been admitted. Even otherwise, appellant has not been able to prove the authentication of this account its opening balance etc. The account are apparently not audited as well. The appellant has submitted that AO has made addition by taking difference of closing balance as reduced by profit. This is not correct as figure of closing balance minus profit would be Rs 4,80,300/- Whereas the AO has made addition of Rs. 4,80,000/-. Therefore, the addition made by the AO on account of unexplained capital introduced is sustained. Also, no further evidence/bill/voucher etc. has been produced during appellant proceeding also. Therefore, addition on account of travelling and other expenses is also confirmed. No detail or justification has been given for household expenses. Therefore, I find no reason to disagree with the finding given by the AO in assessment order. Therefore, addition on account of household expenses is also confirmed. Therefore, all these grounds are dismissed."

9. Have heard the rival contentions and perused the material available on record. It is a settled legal proposition that for assumption of jurisdiction u/s 147, the Assessing Officer has to form a prima facie opinion on the basis of tangible material that there is an escapement of income, the opinion formed may be subjective but the reasons recorded or the information available on record must show that the opinion is not a mere suspicion, the reasons recorded and/or the documents available on record must show a nexus and relevancy to the opinion formed by the Assessing Officer regarding quantification of income which has escaped assessment or likely to escape assessment and the notice has to be issued adhering to the timelines so specified. The reasons are required to be read as they were recorded by the Assessing officer. No substitution or deletion is permissible. No additions can be made to those reasons. No inference can be allowed to be drawn on the basis of reasons not recorded. It is for the Assessing officer to disclose and open his mind through the reasons recorded by him and he has to speak through the reasons. It is for the Assessing officer to form his opinion and record his reasons in clear and unambiguous terms and the reasons should not suffer from vagueness and should be self-explanatory. As held by the Hon'ble Delhi High Court in case of Meenakshi Overseas Pvt Ltd reported in [2017] 395 ITR 677 (Del), the reopening of assessment under Section 147 is a potent power not to be lightly exercised, that it certainly cannot be invoked casually or mechanically, that the reasons so recorded have to be based on some tangible material and that should be evident from reading the reasons and this is the bare minimum mandatory requirement of Section 147(1) of the Act and the reasons to believe must demonstrate link between the tangible material and the formation of the belief or the reason to believe that income has escaped assessment.

10. Applying the aforesaid legal proposition in the present case, let's look at the reasons recorded by the Assessing officer before issuance of notice on 19/12/2018 u/s 148 of the Act wherein the Assessing officer has stated that

“During the course of survey operation u/s 133A of the Income Tax Act, 1961 certain incriminating documents have been found and certain facts have come to the notice of the department during the course of statement of the assessee who is running the business of car wash under the name and style "Preet Service Station". The assessee has admitted of having started constructing/renovating his workshop/residence in the year 2012, however the assessee could not provide any evidence with regard to the investment in construction / renovation during the course of survey operation u/s 133A. From the perusal of the return of income, the assessee has mentioned "Y" against the col 'Are you liable to maintain accounts as per section 44AA?'. However during the course of survey operation u/s 133A and in response to summons u/s 131 of the IT Act, 1961, the assessee failed to produce the books of account and even admitted of not having maintained any books of accounts. Even otherwise no books of accounts found relating to any financial year starting from the start of the business in the year 2004 to the date of survey even on computer or otherwise.”

11. Thereafter, basis the aforesaid, the Assessing officer held that “he has reasons to believe that the income declared by the assessee has been understated to the extent of more than Rs.1,00,000/- which is based on the facts that no books of accounts maintained and the source of investment in construction/renovation of the work shop / residential house, in terms of provisions of section 147 (b) of the Income Tax Act, 1961”.

12. As can be seen from the reasons so recorded by the Assessing officer, it is the source of investment in construction/renovation of workshop/residential house to the extent of more than Rs 1,00,000/- which, in the opinion of the Assessing officer, has remained unexplained and has thus escaped assessment and which is sought to be brought to tax invoking provisions of section 147 of the Act. The basis of formation of such belief and consequent opinion of the Assessing officer is certain incriminating material which is found during the

course of survey u/s 133A of the Act, however, what are the incriminating material which has been found and the contents of such incriminating material, nothing has been specified in the reasons so recorded by the AO. The Id AR has sought to buttress the same by subsequent conduct of the AO and proceedings so undertaken by him whereby the AO has not referred to any incriminating material in any notices or show-cause issued or even, the fact that no addition has been made on this account. As noted above, we need not travel beyond the contents of the reasons so recorded and need to confine to the material so stated therein and reasons so recorded and what the AO has done or not done subsequently is inconsequential as far as examining the validity of the reasons so recorded. As far as reasons so recorded, as noted above, as to the contents of such incriminating material, it is a matter of fact that nothing has been specified in the reasons so recorded and in absence thereof, the assessee is within his rights to question the basis of such reopening and to that extent, we agree with the Id AR that in absence of any incriminating material or the contents thereof as referred in the reason so recorded, the nexus between such material and formation of belief that income has escaped assessment has not been established.

13. Further, it is also evident from the reasons so recorded that neither books of accounts nor any evidence towards the construction/renovation of workshop/residence was provided by the assessee and consequently, the same were not found during the course of survey and therefore, reliance thereon for formation of belief that income to the extent of more than Rs 1,00,000/- has escaped assessment doesn't arise for consideration.

14. What therefore left is the statement of the assessee recorded during the course of survey in respect of which the AO has stated in the reasons so recorded that "the assessee has admitted of having started constructing/renovating his workshop/residence in the year 2012" and has relied on such statement. In the statement so recorded, it is noted that the assessee

has stated that the showroom was constructed in regular phase in the year 2007 and then the shed of the showroom was installed over a period of time from the year 2012 to 2015 and the whole expenditure was incurred by him and regarding construction of the house, the assessee has stated that the same was started in the year 2013 and the construction is still going on at the time of survey which happened on 27/09/2018. Therefore, even as per the statement of the assessee so recorded during the course of survey, the showroom was constructed in year 2007 and thereafter, shed was installed over period of time from 2012-2015, however, there is no statement as to total expenditure which has been incurred and/or the expenditure which can be apportioned and related to the year under consideration and therefore, the very basis of arriving at the belief, even prima facie, that the expenditure exceeding Rs 1,00,000/- has been incurred and source thereof remain unexplained is more in the realm of suspicion without any tangible basis. The AO has not referred to any material as to how he arrived at the figure of Rs 1,00,000/-, there is no reference to any physical inspection report in terms of size of the showroom, the nature of construction, expenditure incurred, etc or preliminary inspection by the valuer or any other material which prima facie disclose the expenditure exceeding Rs. 1,00,000/-. As far as construction of residential house is concerned, even as per the statement of the assessee, the construction thereof was started in the year 2013 and the same is clearly out of purview of the financial year 2011-12 relevant to impugned assessment year 2012-13.

15. It thus seems to be a case where the survey was conducted on 27/09/2018 and since fours have elapsed from the end of the impugned assessment year 2012-13 and in order to issue notice u/s 149 of the Act and satisfy the timelines so specified which in turn require the AO in order to satisfy the condition that income has escaped assessment or likely to escapement assessment of Rs 1,00,000/- or more, he has stated that "he has reasons to believe that the income declared by the assessee has been understated to the extent of more than Rs.1,00,000/". However, there is no material available on

record which show a nexus and relevancy to the opinion formed by the Assessing Officer regarding quantification of income which has escaped assessment or likely to escape assessment exceeding Rs 1,00,000/-.

16. In light of aforesaid discussions, I have no reasons but to hold that in absence of any tangible material so brought on record by the AO which can prima facie demonstrate the incurrance of expenditure on showroom exceeding Rs 1,00,000/-, the Assessing officer doesn't have requisite authority to invoke his jurisdiction for reassessment u/s 147 and thus, the notice issued under section 148 is hereby set-aside as the same doesn't satisfy the conditions so specified u/s 147 r/w 149 of the Act.

17. Consequently, reassessment proceedings are also liable to be set-aside and the other grounds raised on merits of the additions have therefore become academic and are dismissed as infructious.

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

(Order pronounced in the open Court on 13/01/2025)

Sd/-

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

AG

Date: 13/01/2025

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