

**IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.541/SRT/2024

Assessment Year: (2018-19)

(Physical Hearing)

Engineering Professional Co. Pvt. Ltd., 444, Royal Arcade, Opp. Sarthana Zoo, Varachha Road, Near Sarthana Jakatnaka, Surat – 395006, Gujarat	Vs.	The PCIT -1, Surat
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AABCE0313Q		
(Appellant)		(Respondent)

Appellant by	Shri P. M. Jagasheth, CA
Respondent by	Shri Ravi Kant Gupta, CIT(DR)
Date of Hearing	13/02/2025
Date of Pronouncement	19/02/2025

आदेश / ORDER

PER BIJAYANANDA PRUSETH, AM:

This appeal by the assessee emanates from the order passed under section 263 of the Income-tax Act, 1961 (in short, 'the Act') dated 13.03.2024 by the Principal Commissioner of Income Tax (Central), Surat [in short, 'PCIT'] for the assessment year (AY) 2020-21.

2. The grounds of appeal raised by the assessee are as under:

"1. On the facts and in the circumstances of the case as well as law on the subject, the learned Pr. Commissioner of the Income Tax has grievously erred in initiating the proceedings u/s.263 of the Act, 1961.

2. On the facts and in the circumstances of the case as well as law on the subject, the learned Pr. Commissioner of the Income Tax has grievously erred in assuming jurisdiction u/s.263 of the Act, 1961.

3. On the facts and in the circumstances of the case as well as law on the subject, the learned Pr. Commissioner of the Income Tax has erred in violating the principles of natural justice by not the mentioning the grounds for initiating action u/s.263 of Income Tax Act, 1961 in the show cause notice issued. As such the order passed u/s.263 is void ab-initio. The action of the Ld. Pr. CIT was wholly unreasonable, uncalled for the bad in law.

4. On the facts and in the circumstances of the case as well as law on the subject, that the order of u/s.263 is merely 'change in opinion'. The action of the Ld. Pr. CIT was wholly unreasonable, uncalled for and bad in law.

5. On the facts and in the circumstances of the case as well as law on the subject, the learned Pr. Commissioner of Income Tax has grievously erred in assuming that the Learned Assessing Officer had not verified the Return of Income, Computation of income, Tax Audit Report along with Financial Account, books of account etc. during the course of assessment proceedings and without made proper inquiry on finalized the orders of assessment is contrary to the fact of the case.

6. On the facts and in the circumstances of the case as well as law on the subject, the learned Pr. Commissioner of Income Tax has grievously erred in assuming that the Learned Assessing Officer had not verified that deduction of TDS on various expense debited in Profit and Loss Account and long-term capital gain.

7. On the facts and in the circumstances of the case as well as law on the subject, the Ld. Pr. CIT has erred in not considering the reply submitted during the proceedings.

8. On the facts and in the circumstances of the case as well as law on the subject, the entire proceedings are bad-in-law and invalid as assessment order for the same year was framed, wherein due inquiry was made.

9. On the facts and in the circumstances of the case as well as law on the subject, the learned Pr. Commissioner of Income Tax has grievously erred in setting aside the assessment order u/s.143(3) rws.144B of the Act without pointing out as to how the order is erroneous and prejudicial to interest of revenue.

10. It is therefore prayed that the above proposed proceedings may please be revoked as learned members of the tribunal may deem it proper.

11. Appellant craves liberty to add, alter or delete any ground(s) either before or in the course of the hearing of the appeal.”

3. Brief facts of the case are that the assessee filed its return of income for AY.2018-19 on 13.03.2019, declaring total income of Rs.30,27,080/-. The case was selected for complete scrutiny on the issues of “refund claim, contract receipts or fees and income from house property”. The Assessing Officer (in short, ‘AO’) issued notice u/s 143(2) on 22.09.2019 and notices u/s 142(1) of the Act along with questionnaire on various dates. In response, the assessee filed various replies and details. The reply and explanation of assessee were accepted by the AO and no addition on any of the impugned issues was made. Subsequently, the PCIT called for the records and examined the same. He observed that assessee debited various expenses in the profit and loss account, on which TDS was required to be made. However, as per the details in Form 3CD, no TDS deduction has been made on total expenses of Rs.31,11,76,823/-. It includes expenses of Rs.30,07,55,423/-, Rs.89,63,400/- and Rs.14,58,000/- covered u/s 194C, 194J and 192 of the Act respectively. Non-deduction of TDS attracts provisions of section 40(a)(ia) of the Act and 30% of Rs.31,11,76,823/- was required to be added under the head ‘Profits and gains of a business and profession’. This has resulted in short levy of tax of Rs.4,41,37,397/-.

3.1 The PCIT also observed that the assessee had wrongly shown income from house property at Rs.51,75,850/- instead of declaring it as income from capital gain on the sale of land at Survey No.344/1/B at Olpad, Surat. The sale consideration declared was Rs.1,62,04,000/- but the stamp duty value of the

land was Rs.1,78,06,122/-. For capital gain purpose, there was short declaration of sale to the extent of Rs.16,02,122/- having tax effect of Rs.4,36,522/-. In view of these facts, the PCIT observed that the AO has not properly inquired into the aforesaid issues and passed the assessment order without proper verification/inquiry, application of mind and correct law. Hence, the order was erroneous in so far as it is prejudicial to the interests of revenue within the meaning of section 263 of the Act. The PCIT has extracted contents of the show cause notice dated 08.09.2023 at page 5 to 7 of the order u/s 263 of the Act. The assessee furnished reply on 20.02.2024, which is reproduced at page 8 and 9 of the said order. The assessee submitted that all expenses mentioned in the notice along with supporting documents related to deduction of TDS, Form 26A with Annexure and return of income of Directors are attached for verification. Head-wise details and clarification was also attached to prove that provisions of section 40(a)(ia) of the Act are not attracted. Regarding sale of property, it was submitted that assessee has not received more than Rs.1,62,04,000/-. The actual amount receipt was disclosed and tax on capital gain was paid on it. It was also submitted that the difference between the value of Stamp Duty Authority (SVA) and actual sale consideration is less than 10%. Hence, no addition can be made u/s 50C(1) of the Act. It was also submitted that all details were given to AO, who has duly examined the same and on being satisfied, no addition was made by him.

Hence, his order was not erroneous and prejudicial to the interests of revenue.

3.2 The PCIT considered the reply but noticed that details furnished by the assessee are not fully supported by documents/evidences and argument of the assessee that TDS has been deducted from all expenses debited in P&L account was not acceptable. This issue was not considered by AO while finalizing the assessment order. Regarding the tolerance band for variation between sale consideration and stamp duty valuation, the PCIT observed that it was 5% only for the year under consideration and amendment enhancing the variation to 10% was made by the Finance Act, 2020 w.e.f. 01.04.2021. Thereafter, the PCIT has discussed provisions of section 263 of the Act and referred to the decisions of Hon'ble Supreme Court and High Courts in the cases of Malabar Industries Ltd. vs. CIT, 243 ITR 83 (SC), CIT vs. Pavilee Projects Pvt. Ltd., 149 taxman.com 115 (SC), CIT vs. Nagesh Neatwears Pvt. Ltd., 345 ITR 135 (Delhi), ITO vs. D. G. Housing Projcts Ltd., (ITA No.179/2011 – Delhi HC) and Gee Vee Enterprises vs. Addl. CIT, 99 ITR 375 (Delhi) and held that the order passed by the AO on 18.04.2021 u/s 143(3) r.w.s 144B of the Act was erroneous in so far as it is prejudicial to the interests of revenue. Hence, the order was set aside with a direction to the AO to pass fresh assessment order after taking into consideration the issues as might have been already considered together with the issues discussed in the order u/s 263 of the Act.

4. Aggrieved by the order of PCIT, the assessee has filed appeal before the Tribunal. The learned Authorised Representative (Id. AR) of the assessee filed two paper books enclosing therein details of ongoing projects during FY.2017-18, tax audit report and audited accounts, reply to notices u/s 263, submissions to AO during assessment proceedings, TDS chart (TDS on payment for the period 01.04.2017 to 31.03.2018), TDS returns for all quarters for FY.2017-18 in Form 26Q and 24Q, Form 26A, daily wage payment sheet, assessment orders for AY.2016-17, 2014-15 and 2004-05, decision of Hon'ble Gujarat High Court in case of assessee for AY.2004-05 and working of variation of stamp duty value and sale consideration. The other paper book contains various judgments in favour of assessee. He submitted that the assessee is a contractor engaged in Government projects, mainly related to water supply in various States such as Madhya Pradesh, Gujarat having large number of sites. The assessee is executing various turnkey projects (work contracts). The assessee is maintaining cash book, bank book, purchase register, sale register and general ledger etc., which have been duly audited by a reputed Chartered Accountant from Mumbai, namely, M/s N. R. Panchal & Co. He submitted that the auditors have inadvertently kept various columns blank in respect of details of deduction or collection of tax as per the provisions of Chapter XVII-B or XVII-BB of the Act. This does not mean that TDS has actually not been deducted. The Id. AR submitted that TDS has been deducted u/s 194C on payment of Rs.20,52,63,834/-, u/s 194J of

Rs.89,63,400/- and u/s 192 of Rs.14,58,000/-. The details of sub-contractors and TDS deducted enclosed at page 68 and 69 of the paper books, are as under:

“List of Sub-Contractors for the period from: 1-Apr-2017 to 31-Mar-2018

Sr. No.	Name	PAN	Amount
	194C - Sub Contractor:		
1	Akash Awsthi (TDS Deducted)	AYLPA4773H	460,000
2	AT Electro Mechanical (TDS Deducted)	BTLPS5343D	650,000
3	Cheian Valjibhai Maniya(TDS Deducted)	CNVPM4860Q	1,575,743
4	Deepak Arora (TDS Deducted)	BGQPA4037A	176,900
5	Girdharilal Meena (TDS Deducted)	AYKPM9063F	14,263,765
6	Group 4 Engineering (TDS Deducted)	ADTPJ4026B	3,046,043
7	Hare Krishna Construction (TDS Deducted)	AXAPM8026B	22,144,424
8	J.K.Infra (TDS Deducted)	AMIPK0363Q	964,455
9	Jagdishbhai Kumbhani (TDS Deducted)	DGDPK1168P	937,444
10	Jai Joganiya Explosive (TDS Deducted)	AHDPJ4916C	108,318
11	Jitubhai Kathiriya (TDS Deducted)	EHAPK1 1 HE	317,172
12	Koes Construction (TDS Deducted)	BANPK9072K	36,800
13	Mangukiya Brothers Project Pvt Ltd (TDS Deducted)	AALCM5099B	5,492,000
14	Mehulbhai Jaysukhbhai Vekariya (CR) (TDS Deducted)	AWZPV5715A	123,000
15	Nitin R Bhavani (TDS Deducted)	AQHBP2009D	5,113,964
16	NR EPC Project Private Limited (TDS Deducted)	AAFNC2999F	27,818,478
17	Prakash Patel (TDS Deducted)	CTGPP720SK	470,000
18	Rajeshkumar Pawar (TDS Deducted)	BAZPP4070P	998,094
19	Rakeshbhai Dulabhai Kathiriya (TDS Deducted)	BSXPK0276Q	1,396,596
20	Sarla Awasthi (TDS Deducted)	AYLPA4709K	113,000
21	Sumit Enterprise (TDS Deducted)	BTNPS9032B	1,320,991
22	Tarun Bala Jain (TDS Deducted)	AXKPJ7707N	128,200
23	Vekariya Construction (TDS Deducted)	AYRPV9534B	4,569,372
24	Vlshal Limbabbhai Desai (TDS Deducted)	AUEPD9432H	849,380
25	Bharatbhai H. Mangukiya (Form 26A attached)	ARXPM6823D	750,630
26	Govindbhai R. Patel (Form 26A attached)	ANRPP6788L	13,499,921
27	Jay Balanand Construction (Form 26A attached)	AAJFJ7023K	91,959,227
28	Pareshbhai Punjabhai Vanzara (Form 26A attached)	AZDPV7852K	458,000

29	Other small Sub Contractor	-	55,21,841
	TOTAL		205,263,834

List of Labour Contractors for the period from: 1-Apr-2017 to 31-Mar-2018

Sr. No	Name	PAN	Amount
	194C - Labour Charges & Wages: TDS Deducted & Deposited		
1	Pawan Narayan Pawar (TDS Deducted)	CEEPP6492M	52,400
2	Favvar Dinesh (TDS Deducted)	CYIPP6369P	20,000
3	Ivakashbhai Labhubhai Katrodiya (TDS Deducted)	AUNPK8813E	95,000
4	Rambhai Bhikhabhai Madam (TDS Deducted)	AMHPM0088M	70,000
5	Vipul Chhaganbhai Aniala (TDS Deducted)	ARFPA5002L	350,000
6	Govindbhai Patel (Form 26A attached)	ANRPP6788L	7,249,421
7	Amount paid to various small parties amount not more than Rs. 1.00 lacs (Total 116 parties)		4,50,210
8	Daily Wages & Labour Charges	-	83,152,162
	TOTAL		95,491,190

192B - TDS on Salary: 1-Apr-2017 to 31-Mar-2018

Sr. No.	Name		Amount
1	Rajesh Kumar Jain (TDS Not Applicable)	ACDPJ4261D	282,000
2	Ritu Jain (TDS Not Applicable)	ABTPJ5084F	276,000
3	Kalpesh Mangukiya (TDS Deducted)	AOAPM5092C	900,000
	TOTAL		1,458,000

194J - TDS on Professional & Audit Fees: 1-Apr-2017 to 31-Mar-2018

Sr. No.	Name		Amount
	194J - Professional & Audit Fees:		
1	Kiritkumar H. Thakkar (TDS Deducted)	ABVPT3942Q	95,000
2	Mendpara Sangani & Co. (TDS Deducted)	AAWFM8259R	1,10,000
3	Rekha M. Doshit (TDS Deducted)	AAJPD6642E	950,000
4	Other small Professional Fees Expense	-	3,960,400
	TOTAL		5,115,400

4.1 The Id. AR further submitted that daily wage payment sheets are available at pages 146 to 169 of the paper book. It shows payments of wage

ranging from Rs.260/- to Rs.740/- per day to the labourers. No works contract would be undertaken without engaging labourers who are not fixed salaried employees. The amount of wage is also low and since the threshold for TDS deduction u/s 194C is Rs.30,000/- for a single payment or Rs.1,00,000/- in aggregate during the financial year, the labourers are not covered by provisions of section 194C of the Act. Hence, the appellant has not deducted TDS on the daily wage payments to the labourers. The Id. AR submitted that appellant had submitted TDS return, Form 26A with Annexures and returned of income of Directors, some sample daily wages payment sheets for the daily wage and labour charges to the PCIT for verification. The Id. AR submitted that either TDS has been deducted or Form 26A or some daily wage payment sheets or daily wage registers of daily wages or labour charges of Rs.8,31,52,162/- have been submitted by the appellant to the PCIT. The daily wages and labour charges are paid to small labourers on daily basis and therefore provisions of section 194C of the Act are not attracted. Despite the above submission and explanation of the assessee, the PCIT did not consider the merit of the case and passed the order u/s 263 of the Act, directing to add Rs.9,33,53,047/- being 30% of the entire expenses of Rs.31,11,76,823/- as business income by making disallowance u/s 40(a)(ia) of the Act. As TDS returns, Form 26A with Annexure, return of income of Directors and sample daily payment sheets of wages and labour charges are the main supporting evidence to prove that appellant had complied with provisions of TDS u/s

194C, 194J and 192 of the Act, the appellant was entitled to claim expenses without disallowance of 30% of such expenses.

4.2 The Id. AR further submitted that as the difference between the sale consideration received by assessee and value of stamp valuation authority was less than 10%, no addition u/s 50C was necessary. The Id. AR has filed a paper book containing some decisions in favour of the assessee where it was held that where the variation in actual consideration *qua* assessable value for the purpose of stamp duty does not exceed 10%, no further action is needed.

5. On the other hand, the learned Commissioner of Income-Tax - Departmental Representative (Id. CIT-DR) of the Revenue supported the order of the PCIT. He submitted that the assessment order was picked up for completed scrutiny on the issue of refund claim, contract receipts or fees and income from house property. The AO has passed a cryptic order without discussing the issues for which the case was selected for complete scrutiny. The AO has not made proper inquiry and verification, which he was required to do. He has also not applied his mind and accepted the returned income. The audit report was silent on deduction of TDS, which should not have been ignored by the AO. The AO also did not raise any query on wrong head of income declared by the assessee. The assessee had offered income on sale of immovable property under the head income from house property, though it was liable to be taxed as long-term capital gain (LTCG). He further submitted that the variation of 10% in the value between the actual sale consideration

and the value adopted or assessed by Stamp Valuation Authority (SVA) is applicable for AY.2021-22 and subsequent assessment years. During the year under consideration, the permissible difference was only 5% and the case of the assessee is not covered by the third proviso of section 50C(1) of the Act. He, therefore, submitted that the order of PCIT may be upheld.

6. We have heard both the parties and perused the materials available on record. We have also deliberated on the decisions relied upon by the parties. It is clear from the order u/s 143(3) r.w.s 144B of the Act that the AO has passed a cryptic order in a perfunctory manner. He has not passed a speaking order containing the conclusion and the reasons that have led to such conclusion; especially considering the fact that the case was selected for complete scrutiny. The assessee was engaged in the business of construction of water supply projects and underground drainage projects. The main issues of the complete scrutiny were refund claim, contract receipts or fees and income from house property. The Id. AR has filed copies of the submissions made during the assessment proceedings, which are at pages 51 to 67 of the paper book. The assessee had filed two submissions vide letters dated 03.02.2021 and 02.03.2021. The details as per reply dated 03.02.2021 include unsecured loans, sundry creditors, other liabilities, interest payments of Rs.1,28,73,468/-, details of expenses party-wise such as sub-contractor purchases, labour charges and wages etc. In the reply dated 02.03.2021, the assessee had furnished reply in respect of unsecured loan, other liabilities,

professional fees etc. It is, therefore, clear that details of TDS on various expenses, as pointed out by the PCIT in the show cause notice and the order u/s 263, have not been called for by the AO. He has not examined as to whether TDS provisions u/s 194C, 194J and 192 of the Act were duly complied with by the assessee. The AO has not even seen the audit report of the assessee, where in the Annexure to Form No.3CD, all the columns of details of deduction or collection of tax as per provisions of Chapter XVII-B or XVII-BB of the Act are blank. It is, therefore, evident that the AO has not conducted even the basic inquiry and verification before passing the assessment order. He was required to put specific query to the assessee on the issue of TDS because huge expenses of more than Rs.31 crore has been claimed by the assessee on various expenses, which are *prima facie* covered under provisions of section 194C, 194J and 192 of the Act. It is not necessary that addition is a must in case of scrutiny assessment; however, it is certainly the duty of the AO to call for the required details and verify the same as to whether the statutory provisions are complied with or not. If the details given by the assessee are inadequate, the AO is required to seek further details and clarification from the assessee to come to a logical conclusion, as per the mandate of the Act. From the facts on record and the discussion made hereinabove, it is clear that the AO has failed to discharge the duty cast on him while performing the duty of an Assessing Officer. It is well settled that the AO performs dual role, i.e., he is not only an adjudicator but also an

investigator. He is supposed to carry out proper inquiry and investigation and pass the order after confronting the assessee about the result of enquiry, which emerge from the investigation and scrutiny carried out by him during the assessment proceedings. As discussed earlier, the AO has not properly inquired about the non-compliance of the assessee regarding the provisions of Chapter XVII-B and XVII-BB of the Act. He has also failed to examine the issue in terms of provisions of section 40(a)(ia) of the Act. It is also seen that the assessee has shown income from house property, which was actually required to be offered as capital gain u/s 45 of the Act. The difference between the value determined by the SVA and declared consideration was Rs.16,06,112/- [1,78,06,112 – 1,62,00,000], which was 9.02% and was more than the tolerance limit of 5% for the subject assessment year. The assessment order and the details called for and submitted during assessment proceedings are totally silent on these issues. In view of these facts, the order of the AO was certainly erroneous in so far as it is prejudicial to the interests of revenue within the meaning of section 263 of the Act. The Id. PCIT has rightly invoked provisions of section 263 of the Act, which is upheld.

7. Having held that jurisdiction u/s 263 of the Act was rightly assumed by the Id. PCIT, let us examine whether the direction issued by the Id. PCIT to disallow 30% of various expenses of Rs.31,11,76,823/- due to alleged failure of assessee to deduct TDS and addition of Rs.16,06,112/- u/s 50C of the Act is correct in the given facts and circumstances of the case. Before deciding the

issue, it would be proper to examine the scope and ambit of section 263 of the Act, the relevant part of which for the present appeal reads as under:

*“263. (1) The [Principal Chief Commissioner or Chief Commissioner or Principal Commissioner] or] Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by the [Assessing] Officer [or the Transfer Pricing Officer, as the case may be,] is erroneous in so far as it is prejudicial to the interest of the revenue, he may, **after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary**, pass such order thereon as the circumstances of the case justify, [including,-*

- (i) An order enhancing or modifying the assessment or cancelling the assessment and directing a fresh assessment; or*
- (ii) An order modifying the order under section 92CA; or*
- (iii) An order cancelling the order under section 92CA and directing a fresh order under the said section].” (emphasis supplied)*

7.1 It is clear from bare reading of the provisions that opportunity of hearing to the assessee is a *sine qua non* before passing an order u/s 263 of the Act. The Id. PCIT is also required to make or cause to be made such inquiry as necessary before passing the order. This is clear from the word **‘and’** between the two phrases *“after giving the assessee an opportunity of being heard”* and *“after making or causing to be made such inquiry as he deems necessary”*. The appellant had submitted TDS returns, Form 26A with Annexure, returns of incomes of directors and samples of daily payment receipts of daily wages and labourer charges to the PCIT. These documents are the supporting evidence to prove that appellant had complied with the provisions of section 194C, 194J and 192 of the Act. Therefore, the appellant was entitled to claim the impugned expenses without disallowance of 30% of such expenses under 40(a)(ia) of the Act. However, the Id. PCIT in the order

u/s 263 of the Act has directed to AO to make disallowance of Rs.9,33,53,047/- being 30% of Rs.31,11,76,823/- without verification of the details submitted by the appellant before him. As per submission of the Id. AR, either TDS has been deducted or Form 26A has been submitted by the appellant except daily wage and labour charges of Rs.8,31,52,162/-. The submission of the assessee has not been controverted by the revenue before us. However, we also find that apart from the above sum, assessee had also paid Rs.45,02,207/- to various small parties of amount not more than Rs.1 lakh each. The Id. AR contended that the amounts paid to the small labourers as daily wages and labour charges were below the limit of section 194C of the Act. As per section 194C of the Act, if a single payment does not exceed Rs.30,000/- or the total sum paid during the financial year does not exceed Rs.1 lakh, deduction of TDS u/s 190C is not required. However, it is not clear from the submission of the appellant that the daily wages and labour charges of Rs.8,31,52,162/- and Rs.45,02,207/- were for daily wage labourers or labour on contract basis. Therefore, the direction of the Id. PCIT is modified accordingly. In other words, the order of Id. PCIT to set aside the assessment order of AO is upheld but the AO is directed to verify requirement of TDS deduction on daily wage and labour charges of Rs.8,76,54,369/- [Rs.8,31,52,162/- (+) Rs.45,02,207/-] If there is no requirement of deduction due to the amount being less than the threshold limit of Rs.30,000/- for single payment or Rs.1 lakh in aggregate during the financial year, then such

expenses should be allowed and only the remaining expenditure should be disallowed and added to the total income. This ground is partly allowed.

7.2 The other issue is difference of Rs.16,06,112/- between the stamp duty value and sale consideration. The percentage of variation is 9.02% $[(16,06,112 / 1,78,06,112) \times 100]$. The appellant submitted that the variation is less than 10% and hence no addition is needed. We find that during the subject AY.2018-19, the permissible limit was 5% and not 10%. The words “five per cent” were substituted by the words “ten per cent” by the Finance Act, 2020 w.e.f. 01.04.2021. Hence, it is applicable for AY.2021-22 and the subsequent assessment years. The order of Id. PCIT on this issue is accordingly upheld. This ground is dismissed.

8. In the result, appeal of the assessee is partly allowed.

Order is pronounced in the open court on 19/02/2025.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER

Surat

दिनांक/ Date: 19/02/2025

SAMANTA

Copy of the Order forwarded to:

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Surat
6. Guard File

// TRUE COPY //

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Surat