



IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT

**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**

**आयकरअपीलसं./ITA No.367/RJT/2024
(निर्धारणवर्ष / Assessment Year: (2013-14))**

(Physical Hearing)

Pradip Chhaganbhai Dalsaniya 3 rd Floor, Apex Apartment, Somnath Society University Road Rajkot 360005	Vs.	Pr CIT, Rajkot-1
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AKMPD7956N		
(Assessee)		(Respondent)

Assessee by : Shri Mehul Ranpura, AR
Respondent by : Shri Abhimanyu Singh Yadav, Sr. DR
Date of Hearing : 07/11/2024
Date of Pronouncement : 04/02/2025

आदेश / ORDER

PER DR. A. L. SAINI, AM:

By way of this appeal, the assessee has challenged the correctness of the order dated 31.03.2024, passed by the Learned Principal Commissioner of Income-tax (in short "Ld PCIT") under section 263 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), for the assessment year 2013-14.

2.Grievances raised by the assessee, are as follows:



“1. The grounds of appeal mentioned hereunder are without prejudice to one another.

2.The order passed by Pr. Commissioner of Income-tax, Rajkot-1(hereinafter referred as to the “PCIT”) is bad in law, invalid and requires to be quashed, the same may kindly be quashed.

3.The Ld. PCIT erred in law and on facts in arriving at a conclusion to the effect that the assessment order passed by the assessing officer was erroneous as well as prejudicial to the interest of the revenue on the ground that the assessing officer has not applied his mind and not conducted any inquiry/verification in respect of transaction carried out of Rs.1,37,79,127/- in three bank accounts opened in the name of one Shri Pintu Ratilal Govani. The order passed by PCIT requires to be quashed and may kindly be quashed.

4.The learned Pr. CIT erred on facts as also in law in setting aside the assessment order dated 25.03.2022 passed u/s. 147 of the Income Tax Act, 1961 directing the assessing officer to pass a fresh assessment order. The order passed u/s 263 of the Act by the learned Pr. CIT is totally unjustified on facts as also in law therefore the same may kindly be quashed.

5. Your Honour’s appellatant craves leave to add, to amend, alter or withdraw any or more grounds of appeal on or before the hearing of appeal.

3. The facts of the case which can be stated quite shortly are as follows:
The Assessee, had filed his return of income for assessment year (A.Y.) 2013-14, under section 139(4) of the Income Tax Act, 1961, on 20.12.2013, declaring total income of Rs. 3,93,880/-. Later on, the case of the assessee was reopened and notice u/s. 148 of the Act was issued on 31.03.2021. In response to notice u/s 148 of the Act, assessee filed Income Tax Return, on 29.04 2021, declaring total income of Rs. 3,93,880/-. The Assessment was finalised u/s 147 read with section 144B of the Income Tax Act, 1961 on 25.03.2022, accepting returned income of Rs. 3,93,880/- .

4. Later on, Learned Principal Commissioner of Income-Tax (in short “Ld PCIT”) has exercised his jurisdiction under section 263 of the Income-tax Act,



1961. On perusal of records, it was observed by Id. PCIT that the case of the assessee was reopened on the basis of information that during the year under consideration, the assessee has carried out transactions aggregating to Rs. 1,37,79,127/-, in three bank accounts, which were in the name of Shri Pintu Ratilal Gopani. The details of bank account and transactions made by the assessee during the year under consideration are as under:

Sr. No.	A/c no.	Name of Bank	Amount of transaction (in Rs.)
1	03791930007881	HDFC Bank Ltd. Kalawad Road, Rajkot	51,07,823/-
2	624801047090	ICICI Bank Ltd. Kalawad Road Rajkot	67,77,569/-
3	21497610000257	HDFC Bank Ltd. Shaper Branch Shaper	18,93,735/-
		Total	1,37,79,127/-

The Id. PCIT noted that during the inquiry, the statement of Shri Pintu Ratilal Gopani, was recorded on oath. In the statement recorded on oath u/s 131(1A) of the Act, Shri Pintu Ratilal Gopani had stated that these accounts were opened by Shri Pradip Chhaganbhai Dalsaniya, in his name and the assessee, Shri Pradip Chhaganbhai Dalsaniya operated these bank accounts. Further, above referred bank account and transaction made therein to the tune of Rs.1,37,79,127/-, were not reflected in the books of the assessee. During the course of assessment proceedings, vide reply dated 14.02.2022, the assessee had denied to have carried out such transactions. However, the assessee also contended that the transactions aggregating to Rs. 1,37,79,127/- has been offered by Shri Pintu Ratilal Gopani in IDS 2016. On verification of form No. 1 to 3 of IDS of 2016, it was seen that Shri Pintu Ratilal Gopani has declared total amount of Rs. 22,00,000/- only for three assessment years from 2012-13 to 2014-15, as business income. Further, the assessee himself had declared Rs. 11,10,000/- only for AY 2013-14. Therefore, considering the facts, the



total transactions in all three bank accounts amounting to Rs. 1,37,79,127/-, has not been fully declared by the assessee. During the assessment proceedings, the assessing officer has simply accepted the submission of the assessee without necessary verification and investigation. The assessing officer has failed to add entire transactions of Rs. 1,37,79,127/-, treating the same as unexplained within the meaning of section 69A of the Income Tax Act, on protective basis.

5. Therefore, Learned Pr. CIT issued show- cause notice to the assessee dated 22.02.2024, asking the assessee to explain the transactions of Rs.1,37,79,127/- in three bank accounts which were in the name of Shri Pintu Ratilal Gopani. In response to the notice issued by the Pr. CIT u/s 263 of the Act, the assessee submitted its reply which is reproduced below:

"It is alleged by your honour that I have carried out transactions in three bank accounts which were in the name of Pintu Rahilal Gopani The details of bank accounts and transactions made during the year are as under:

Sr. No.	A/c No.	Name of Bank	Amount of transaction (in Rs.)
1	03791930007881	HDFC Bank Ltd, Kalawad Road, Rajkot	51,07,823/-
2	624801047090	ICICI Bank Ltd, Kalawad Road Rajkot	67,77,569/-
3	21497610000257	HDFC Bank Ltd, Shaper Branch Shaper	18,93,735/-
		Total	1,37,79,127/-

In statement recorded u/s 131(1A) of the Act, Pintu Ratilal Gopani had stated that the above bank accounts were opened by Pradip Dalsaniya in my name and he operated these bank accounts. Further the above bank accounts were not reflected in books of account. However, the transactions aggregating to Rs 1,37,79,127/- has been offered by Pintu Ratilal Gopani in IDS 2016. On verification of IDS Forms it is seen that Pintu Ratilal Gopani has declared total amount of Rs. 22,00,000/- for three years as business income out of this Rs. 11,10,000/-declared for A.Y.2013-14. Your honour has alleged that total transactions in all three bank accounts amounting to Rs.



1,37,79,127/- has not been fully declared in IDS 2016. Your Honour has also alleged that the assessing officer has simply accepted submission made during assessment without necessary verification and investigation and he failed to add entire transactions of Rs. 1,37,79,127/- on protective basis

In this connection it is submitted as under for your honour's kind consideration-

1.0 It is most respectfully submitted that my case was re-opened for the reason recorded by the assessing officer as under :-

1. The assessee is an individual and filed his return of income for A.Y. 2013-14 on 26/12/2013, declaring total income at Rs. 3,93,880/-. As per ITBA his address is Apex Appartment 3rd floor, Somnath Society, University Road, Rajkot

2. In this case, as per the information received in category of High Risk Transaction CRIU/VRU Information on Insight Portal of the department, the assessee has made transactions in the bank to the tune of Rs.1,37,79,127/- and not reflected in books of accounts. Therefore, the same is unexplained credits u/s. 68/ unexplained money u/s. 69 and requires to be added to the total income of the assessee.

3.As per information received it is verified from the records available in this case and found that the assessee has filed his return of income for the year under consideration. However, the credit entries are not reflected in books of accounts. Therefore, the transactions made in bank account of Rs. 1,37,79,127/- during the F.Y.2012-13, remained unexplained and the same is required to be taxed in the hands of the assessee for A.Y. 2013-14.

4. In view of the above, I have reason to believe that income chargeable to tax for A.Y.2013-14 of Rs. 1,37,79,127/-, as mentioned under has escaped assessment within the meaning of section 147 of the I.T. Act

a. unexplained credits in bank account Rs. 1,37,79,127/-
Total Rs. 1,37, 79,127/-

5. Accordingly, in this case, no assessment was made and the only requirement to initiate proceedings u/s. 147 is reason to believe which has been recorded in above mentioned paras. In view of the above, the provisions of clause (b) of Explanation to section 147 of the Act are applicable to facts of this case and the assessment of year under consideration is deemed to be a case where income chargeable to tax has escaped assessment.

6. In this case more than four years have lapsed from the end of the assessment year under consideration.

Hence necessary sanction to issue the notice u/s. 148 of the Act has been obtained separately from Principle Commissioner of Income Tax as per the provisions of section 151 of the Act.



2.0 From the reason recorded by the assessing officer, as above, it is seen that my case was re-opened specifically for the the reasons of statement given by Pintu Ratilal Gopani for bank transactions amounting to Rs. 1,37,79,127/-in three bank accounts. Copy of reason recorded is attached herewith as Annexure 1.

2.1 Further, in notice u/s 142(1) of the Act dated 28/01/2022, the assessing officer has specifically asked to explain bank transactions of Rs.1,37,79,127/- in three bank accounts. Copy of notice u/s 142(1) of the Act is attached herewith as Annexure 2.

2.2 In show cause notice dated 12/03/2022, the assessing officer has specifically asked to justify above bank transactions and proposed protective addition u/s. 69Aof the Act. Copy of show cause notice is attached herewith as Annexure 3.

2.3 From the above, it is seen that during assessment proceeding the department has fully investigate and verified at each stage of assessment the bank transactions of Rs. 1,37,79,127/- and after verifying my reply and duly investigating the matter and scrutinizing documents submitted during assessment proceeding regarding IDS 2016 and after evaluating CBDT circulars and judicial decisions, the assessing officer has passed assessment order. Assessment order made by the assessing officer after such deep inquiry and investigation cannot be said an erroneous order.

3.0 Further, it is to submit that main reason of re-opening my case was bank transactions of above three banks in the name of Pintu Ratifal Gopani. So, main issue in assessment was bank transactions in three bank accounts in the name of Pintu Gopani. The assessing officer has duly inquired the matter and verified all documents submitted during assessment proceeding. The assessing officer has also proposed addition on this point vide show cause notice as mentioned above and only after he was satisfied with explanation given by me, completed the assessment. The assessing officer thus exercised judicial discretion on facts and legal points brought to his notice. It is not correct to say that "the same was not verified by the assessing officer while finalizing the assessment order u/s. 147 rws 144B of the Act" by the assessing officer. In my case, the very basis of re-opening was bank transactions as mentioned by your honour and the assessing officer did raise query during assessment proceeding and also issued show -cause notice. The assessing officer has also considered detailed written submission submitted during assessment proceeding and in reply to show cause notice. Thus, it is not correct to allege that no verification/inquiry was made. The assessing officer applied mind it was held in Ashok kumar Parasrmka Vs. ACIT (1998) 65/TD 1 (CAL-TRIB) that 'order of assessing officer where he had examined the seized material, had also sought assessee's explanation regarding thereto, and further had also put searching questions regarding certain investments, and only thereafter accepted assessee's claim, could not be said to be erroneous and prejudicial so as to enable commissioner to invoke jurisdiction under section 263."

3.1 Reliance is also placed on following judicial decisions -



(i) Hon'ble Bombay High Court in the case of CIT Vs. Gabriel India Ltd. (1993) 203 (TR 108 (Bom) held that "Revision- Scope-Order sought to be revised must be erroneous and also by virtue of its being erroneous prejudice must have been caused to interests of the Revenue-Section 263 does not visualise substitution of judgment of Commissioner for that of ITO, unless the decision is held to be erroneous Order is erroneous when it is not in accordance with law and is prejudicial when it has caused loss of revenue. There must be material before the Commissioner to satisfy him, prima facie, that the two requisites are present-Power cannot be exercised at the whims and caprice of Commissioner"

(ii) Hon'ble Bombay High Court in the case of CIT Vs. Fine Jewellery India Ltd. (2015) 372 ITR 0303 (Bom) held that "If query is raised during assessment proceedings and responded to by assessee, mere fact that it is not dealt with in assessment order, would not lead to a conclusion that no mind had been applied to it."

(iii) Hon'ble Supreme Court of India in the case of CIT Vs. Max India Ltd. (2007) 295 ITR 0282 held that "When the CIT passed the impugned order under s 263, two views were inherently possible on the word "profits" occurring in the proviso to s. 80HHC(3) and therefore, subsequent amendment of s. 80HHC made in the year 2005, though retrospective, did not render the order of the assessing officer erroneous and prejudicial to the interest of the Revenue, and CIT could not exercise powers under s. 253"

(iv) "the phrase 'prejudicial to the interests of the Revenue' has to be read in conjunction with the expression 'erroneous' order by the assessing officer. Every loss of the revenue as a consequence of an order of the assessing officer cannot be treated as prejudicial to the interest of the revenue (CIT Vs. Gokuldas Exports (2012) 20 taxmann.com 49 (Kar.))

4.0 Without prejudice to above it is submitted that Pintu Ratilal Gopani (the deponent) has declared in statement of undisclosed income that income declared was business income. Further, working of income earned from transactions in these bank accounts along with all three bank statements also given with the IDS Form. The same has been scrutinized by the Income tax Authority, and then after they have accepted the IDS form and issue Form 2 (Copy of IDS forms along with working submitted with the form is enclosed herewith as Annexure 4). Thus, the deponent has declared income earned from all three bank accounts transactions in IDS and tax as per scheme has already been paid in time. Hence, income on alleged bank transactions were already disclosed and income tax has already been paid on it. So, if the same transactions are added and taxed in my hand then it amounts to double taxation

4.1 Further, your honour has alleged that transactions of Rs. 1,37,79,127/- in three bank accounts were unexplained within the meaning of section 69A of the Act in my hand. In this respect it is respectfully submitted that all three bank accounts were duly explained and disclosed before the income tax Authority by the deponent at the time of filling IDS form. He has accepted all the transactions in three bank accounts. It has been also explained during the IDS declaration that the deponent has made business transactions in all three bank accounts and as books of accounts were not maintained for the year, income was declared @ 8.00



% of total receipts (total deposits in all bank accounts) as per provisions of section 44AD of the Act. The IT. Authority has after scrutiny and consideration of all documents & explanations issued Form 2 by Hon'ble PCIT-2, Rajkot So, your honour's allegation that the transactions in bank accounts were not explained is not correct. The deponent has duly explained and declared his all three bank accounts before the income tax authority at the time of IDS Further, as books of accounts were not maintained by him, he has offered income as per provisions of section 44AD of the Act (i.e. 8.00% profit). The department has duly accepted the deponent's claim and issue Form 2

4.2 From the above it is to say that the deponent has offered income on transactions of above three bank accounts under Income Disclosure Scheme, 2016 and paid due tax on it. He has accepted all bank transactions and offered for tax as business income. Due tax on it has already been paid as per IDS scheme. On the other hand as alleged by your honour he has given statement to the department regarding his unawareness of bank accounts transaction. So, he is double speaking. In such circumstances statement given by deponent can not be relied upon and action taken on the basis of such a statement without any independent inquiry is invalid and illegal. Reliance is placed on the decision of Jafferli K. Rattansy Vs. DCIT (2012) 31 CCH 0308 (Mum Trib).

4.3 Further, your kind attention is invited to the immunity under the IDS, 2016 promised by the Government. It is mentioned in the Scheme that no scrutiny and enquiry under the Income tax Act and Wealth tax Act be undertaken in respect of such declarations and immunity from prosecution under such Acts be provided. So, as the bank transactions of all three bank accounts has already been declared under IDS, 2016 and paid due tax as per IDS before the due dates."

6. However, the Id. Pr. CIT rejected the contention of the assessee and held that the assessing officer had passed an order without making inquiries or verification and moreover the assessing officer did not apply his mind and did not conduct necessary inquiry. Therefore, the assessment order passed by the assessing officer u/s 147 r. w. section 144B of the Income Tax Act 1961, dated 25.03.2022 is erroneous as well as prejudicial to the interest of the revenue, therefore, the Pr. CIT directed the assessing officer to pass a fresh assessment order after making necessary inquiry.

7. Aggrieved by the order of the Id. Pr. CIT, the assessee is in appeal before us.



8. Learned Counsel for the assessee submitted that during the assessment proceedings, the assessing officer has issued notice u/s 142(1) of the Act which is placed at paper book page no.31, wherein the assessee was asked to submit the details and documents, in respect of amount deposited in the bank accounts. In response to the notice of assessing officer u/s 142(1) of the Act, the assessee submitted its reply before the assessing officer, which is placed at paper book page no.32. The Ld. Counsel also stated that neither of the bank account is in the name of the assessee nor the assessee has operated these bank accounts, despite of this, the addition was made in the hands of the assessee, as a protective basis. The Ld. Counsel also submitted that the other party namely, Mr. Pintu Ratilal Gopani, has disclosed the amount in IDS- 2016 and paid taxes on the transactions in bank accounts, therefore, the Ld. Counsel contended that the issue raised by the Pr. CIT, in respect of bank deposits, has already been suffered tax, as the (owner of bank accounts) has offered the tax in IDS- 2016, in respect of these bank accounts, therefore, the assessing officer should not collect the tax on the same amount, twice. That is, the same amount should not be suffered tax twice, hence double taxation should be avoided, therefore, considering these facts, assessment order passed by the assessing officer is neither erroneous nor prejudicial to the interest of the revenue.

9. On the other hand, Learned Departmental Representative for the revenue, has submitted that no doubt the assessing officer has examined the issue under consideration, however, the assessee has paid tax under the IDS-Scheme only to the tune of Rs. 22,00,000/-, however, entire addition was to the tune of Rs.1,37,79,127/-. The assessee did not pay the tax on entire addition of Rs.1,37,79,127/- under IDS- scheme, hence, the



assessee, should pay more taxes. Hence, the issue raised by the Id. Pr. CIT is correct.

10. We have heard both the parties and perused the relevant material on record. We note that Shri Pintu Ratilal Gopani has offered the amount of Rs.1,37,79,127/- in IDS 2016 and paid the tax thereon therefore, the amount of Rs.1,37,79,127/- has also suffered the tax and this issue is raised by the Pr. CIT has specifically examined by the assessing officer during the assessment stage therefore, order passed by the assessing officer should not be prejudicial to the interest of the revenue. The owner of Bank Account Shri Pintu Ratilal Gopani has paid tax under the IDS-Scheme to the tune of Rs. 22,00,000/-on the income component of the entire addition of Rs.1,37,79,127/-, hence, there should not be any loss to the revenue. Therefore, we did not find merit in the submissions of learned DR for the revenue, to the effect that assessee did not pay the tax on entire addition of Rs.1,37,79,127/-. The owner of Bank accounts, Shri Pintu Ratilal Gopani paid the taxes on the profit element of the amount deposited in bank accounts, in the IDS-Scheme, to the tune of Rs. 22,00,000/-, hence, there should not be any loss to the revenue, especially, when the revenue gets the due taxes, hence, order passed by the assessing officer, should not be erroneous, and in these circumstances, no protective addition should be made in the hands of assessee.

11. Before the Bench, the assessee has submitted, the following documents and evidences:

- (i) Copy of notice issue u/s 142(1) of the Act dated 28.01.2022 (Paper book (Pb)-30 &31)



- (ii) Copy of reply dated 14.02.2022, filed before the assessing officer, in respect of the issue raised by the ld. PCIT.(Pb.32 & 33)
- (iii) Copy of show cause notice dated 28.01.2022 issued by assessing officer again, (Pb.34 To 37)
- (iv) Copy of reply dated 16.03.2022, filed before the assessing officer (Pb.38 To 40)
- (v) Copy of affidavit of appellant filed before the assessing officer (Pb.41 to 44)
- (vi) Copies of form no.1 to 3 and challans in respect of declaration made under **Income declaration scheme Rules 2016** for the assessment year under consideration. (Pb.45 to 56)

We have gone through the above documents and evidences submitted by the assessee, before the Bench, and noticed that assessing officer has conducted enquiry to examine the issue raised by the ld PCIT. Therefore, we find that the assessee has submitted its reply and explanation before the assessing officer, during the assessment proceedings, in response to notice u/s 142(1) of the Act and submitted the relevant documents and evidences, stating that the party to whom these bank accounts were belonged, had adopted the IDS 2016-Scheme and paid the taxes thereon therefore, the amount of Rs.1,37,79,127/- have already been suffered taxes, under the provisions of the Act, that is, under the IDS 2016-Scheme, and to tax the said amount again, at the instance of the ld. Pr. CIT, would amount to double taxation. So, we find that the AO's action cannot be termed "**erroneous**". Since not only enquiry was carried out by the assessing officer on the issue under consideration and based on the



evidence gathered, he has taken a plausible view, which at any rate cannot be called as an un-sustainable view. Therefore, we find that the order passed by the assessing officer is neither erroneous nor prejudicial to the interest of the revenue.

12. We find that all three bank accounts were duly explained and disclosed before the income tax Authority by the deponent at the time of filling IDS form. The Income Tax Department has accepted all the transactions in three bank accounts. It has been also explained during the IDS declaration that the deponent has made business transactions in all three bank accounts and as books of accounts were not maintained for the year, income was declared @ 8.00 % of total receipts (total deposits in all bank accounts) as per provisions of section 44AD of the Act. The Income Tax Authority has after scrutiny and consideration of all documents and explanations issued Form 2 (by Hon'ble PCIT-2, Rajkot). So, the allegation that the transactions in bank accounts were not explained, by the assessee, during the assessment proceedings, is not correct.

13. Let us take the guidance of judicial precedents laid down by the Hon'ble Apex Court in Malabar Industries Ltd. vs. CIT [2000] 243 ITR 83(SC) wherein their Lordship have held that *twin* conditions needs to be satisfied before exercising revisional jurisdiction u/s 263 of the Act by the CIT. The twin conditions are that the order of the Assessing Officer must be erroneous and so far as prejudicial to the interest of the Revenue. In the following circumstances, the order of the AO can be held to be erroneous order, that is (i) if the Assessing Officer's order was passed on incorrect assumption of fact; or (ii) incorrect application of law; or (iii) Assessing Officer's order is in violation of the principle of natural justice; or (iv) the order is passed by the Assessing Officer without application of mind;



(v) if the AO has not investigated the issue before him; then the order passed by the Assessing Officer can be termed as erroneous order. Coming next to the second limb, which is required to be examined as to whether the actions of the AO can be termed as prejudicial to the interest of Revenue. When this aspect is examined one has to understand what is prejudicial to the interest of the revenue. The Hon'ble Supreme Court in the case of Malabar Industries (supra) held that this phrase i.e. “*prejudicial to the interest of the revenue*” has to be read in conjunction with an *erroneous order* passed by the Assessing Officer. Their Lordship held that it has to be remembered that every loss of revenue as a consequence of an order of Assessing Officer cannot be treated as prejudicial to the interest of the revenue. When the Assessing Officer adopted one of the courses permissible in law and it has resulted in loss to the revenue, or where two views are possible and the Assessing Officer has taken one view with which the CIT does not agree, it cannot be treated as an erroneous order prejudicial to the interest of the revenue “**unless the view taken by the Assessing Officer is unsustainable in law**”.

14. Therefore, we are of the considered opinion that AO's order cannot be termed as *erroneous as well as prejudicial to the interest of the revenue* and therefore, jurisdictional condition precedent as prescribed by statute for invoking revisional jurisdiction is absent. Therefore, in any case the assumption of revisional jurisdiction of the Id. Pr. CIT itself does not satisfy condition precedent to invoke the jurisdiction u/s 263 of the Act and, therefore, the order impugned is *quarum-non judice* and, therefore, the order is 'null' in the eyes of law and so we are inclined to quash the impugned order of Id. Pr. CIT, under section 263 of the Act dated 31.03.2024.



15. In the result, the appeal filed by the assessee is allowed.

Order is pronounced in the open court on 04/02/2025

**Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER**

Rajkot

दिनांक/ Date: 04 /02/2025

**Sd/-
(Dr. A.L. SAINI)
ACCOUNTANT MEMBER**

Copy of the Order forwarded to

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

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot