

**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

IT(TP)A No.1587/Bang/2024
Assessment Year: 2020-21

M/s Ariba Technologies India Pvt. Ltd., 7 th Floor, Plot C1, 8A Campus, Sarjapur RMZ Ecoworld, Marathahalli Outer Ring Road, Varthur Hobli, Devarabeesanahalli, Bengaluru – 560 103. PAN – AADCA 0918 P	Vs.	1. Dy. Commissioner of Income Tax, Circle - 1(1)(1), Bengaluru. 2. NFAC, New Delhi.
APPELLANT		RESPONDENT

Assessee by	:	Mr. Aliasgar Rampurawala, C.A
Revenue by	:	Ms. Nandini Das, CIT (DR)

Date of hearing	:	17.12.2024
Date of Pronouncement	:	07.03.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the assessment order dated 26/06/2024 in ITA No. ITBA/AST/S/143(3)/2024-25/1066102806(1) for the assessment year 2020-21.

2. The issue raised by the assessee through ground No. 1 of its appeal is general in nature and does not require any separate adjudication. Hence the same is dismissed as infructuous.

3. The issue raised by the assessee through ground Nos. 1 (a) and (b) pertains to the validity of the assessment on account of time baring and not having proper DIN.

3.1 At the outset, we note that the learned AR for the assessee at the time of hearing submitted that he has been instructed by the assessee not to press the issue on hand. Hence, the ground of appeal of the assessee is hereby dismissed as not pressed.

4. The issue raised by the assessee through ground Nos. 2 to 3 of its appeal pertains to the TP adjustment made by the AO to Software Development Services and IT Enabled Services for Rs. 29,03,39,555/- and Rs. 9,08,96,274/- respectively without following the direction of learned DRP.

5. The Briefly stated facts are that the assessee is a private limited company and during the year under consideration, the assessee provided Software development and IT Enable services to the associated enterprises along with other international transactions.

5.1 The assessee was selected for complete scrutiny under CASS to examine the various issues. During the scrutiny assessment reference under section 92CA(1) of the Act was made, for the computation of Arm's length price in relation to international transactions.

5.2 The TPO in his order passed under section 92CA(3) of the Act dated 11/05/2023 proposed upward adjustment of Rs. 35,58,85,941/-

and Rs. 11,21,05,193/- towards software development services and IT Enabled services respectively.

6. The aggrieved assessee preferred to file objection before the learned DRP.

6.1 The learned DRP in its direction dated 22nd May 2024 granted partial relief to the assessee and thereby the TPO in giving effect order dated 05th June 2024 reduced the TP adjustments towards software development services and IT Enabled services to Rs. 29,03,39,555/- and Rs. 9,08,96,274/- respectively. Based on the direction of learned DRP dated 22nd May 2024 and giving effect order by the TPO dated 05th June 2024 the AO passed final assessment order u/s 143(3) r.w.s. 144(13) of the Act as on 26th June 2024.

6.2 In the meantime, the assessee against the learned DRP direction dated 22nd May 2024 filed rectification application under Rule 13 of DRP Rule 2009 as on 6th June 2024 which was accepted. Accordingly the learned DRP passed the rectification order under section 144C(5) r.w.r. 13 of DRP rule as on 9th July 2024. The TPO in the giving effect order dated 10th July 2024 in pursuance to the direction of learned DRP, reduced the TP adjustment towards software development services and IT Enabled services at NIL.

6.3 However, no effect was given by the AO in the final assessment order to comply with the revised direction of the learned DRP and revised effect giving order by the TPO.

7. Being aggrieved by the AO's action of making an addition on account of TP adjustment in the Software Development services and IT enabled services without considering the rectified direction of the learned DRP and revised giving-effect order issued by the TPO, the assessee has filed the present appeal before us.

8. The learned AR submitted before us that the AO should be directed to consider the rectified direction of the learned DRP and consequent revised giving-effect order by TPO and delete the entire adjustment in the Software development and IT enables services.

9. On the other hand, the learned DR vehemently supported the order of the authorities below.

10. We have carefully considered the submissions made by both parties and perused the materials available on record. It is evident that the assessee, a private limited company, engaged in Software Development and IT Enabled Services, was subjected to a Transfer Pricing adjustment initially proposed by the TPO amounting to ₹35,58,85,941/- and ₹11,21,05,193/- for software development services and IT-enabled services, respectively. However, the learned DRP, after due consideration, granted partial relief, reducing the adjustments to ₹29,03,39,555/- and ₹9,08,96,274/- only. Subsequently, the assessee filed a rectification application under Rule 13 of the DRP Rules, 2009, which was accepted, leading to the learned DRP passing a rectification order on 9th July 2024. Consequently, the TPO, in the revised giving-effect order dated 10th July 2024, eliminated the entire TP adjustment.

11. Despite this, the AO failed to incorporate the revised directions of the learned DRP and the corresponding effect given by the TPO in the final assessment order. This omission has resulted in an unwarranted addition on account of TP adjustments, which is contrary to the rectified position.

11.1 It is pertinent to note the final assessment order was passed by the AO as on 26th June 2024 whereas the Id. DRP revised its direction dated 7th July 2024. Likewise, the time limit as per section 144C(13) for passing the final assessment order in compliance with original direction was expiring on 30th June 2024 which was also before passing of revised direction of Id. DRP. Therefore, in our view there is no error in the final assessment order to this extent.

11.2 However, it is also imperative for the AO to revise the final assessment order to comply with the revised direction of the learned DRP. Therefore, we hold that the AO is bound to give effect to the revised directions of the learned DRP and the giving-effect order passed by the TPO. Therefore, we direct the AO to consider the rectified direction of the learned DRP and the corresponding revised giving-effect order of the TPO and delete the entire TP adjustment made in respect of Software Development and IT-enabled services. Accordingly, the ground of appeal of the assessee is allowed.

12. The issue raised by the assessee in Grounds Nos. 4 & 5 of its appeal pertains to the action of the learned DRP/TPO/AO in benchmarking the interest on outstanding receivables.

12.1 During the proceedings, the TPO noticed that the assessee has outstanding receivable from its AEs beyond the agreed credit period. The TPO opined that the delay in payment of receivables from the AEs constitutes an International Transaction under section 92B of the Act, which explicitly includes such deferred payments under the ambit of transfer pricing provisions, thereby warranting an Arm's Length Price (ALP) determination. The TPO in this regard also referred the decision of Mumbai Tribunal in the case of Tecnimont ICB Ltd vs. DCIT reported in 32 taxmann.com 357.

12.2 The TPO rejected the assessee contention that the receivables transaction should not be separately benchmarked as it was part of an overall business arrangement with the AE. As such the TPO noted that aggregation of transactions is permissible only when the underlying transactions are continuous, closely interlinked, and have a direct bearing on pricing. The burden of proving such linkage rests with the assessee, which, in this case, failed to provide substantial evidence to justify aggregation. Hence, the TPO proceeded with a transaction-by-transaction approach for benchmarking the delayed receivables.

12.3 The TPO also rejected the assessee's claim regarding the delay in receivables was compensated through set-offs in other transactions. The TPO held that, as per OECD guidelines, a set-off does not inherently imply that both transactions are at Arm's Length. The assessee failed to demonstrate with evidence that the delay was indeed adjusted through a corresponding benefit in any other transaction. The TPO observed that the set-off transactions must be independently benchmarked, which the taxpayer did not do. Hence, the TPO rejected the set-off argument and

treated the delayed receivables as a separate International Transaction requiring an ALP determination.

12.4 As a result, the TPO, worked out the delayed period in excess to 90 days of agreed credit period for each and every invoice and applying interest rate as SBI-PLR i.e. 13.27%. The TPO calculated the ALP of interest on outstanding receivable at Rs. 3,14,25,633/- only. Accordingly, the TPO proposed the final TP adjustment of ₹3,14,25,633/-.

13. Being aggrieved the assessee preferred to file objection before the learned DRP.

14. The learned DRP vide direction dated 22nd May 2025 rejected the objection raised by the assessee that such outstanding receivable is not an international transaction, the TP adjustment shall be made where there is real income arises, the assessee being debt free have not incurred borrowing cost, therefore interest on outstanding receivable was not required to be charged etc. The learned DRP in rejecting the assessee's ground of objection referred the various case laws.

14.1 Based on learned DRP direction, the TPO passed giving effect order, and the AO passed final assessment order dated 26th June 2024 making an addition of interest on outstanding receivable for ₹3,14,25,633/- only.

14.2 Subsequently the learned DRP revised its direction as there was inadvertence mistake crept in the direction as on 9th July 2024. The learned DRP in rectified direction directed the TPO to compute the ALP

of interest on delayed receivable only for the period pertaining to year under consideration. Accordingly, the TPO passed revised giving effect order and thereby computed the interest amount at Rs. 2,09,17,377/- only. The impugned revised computation of the interest was not incorporated by the AO in the final assessment order as the AO has not received the revised direction issued by the Id. DRP.

15. Being aggrieved by the final assessment order/ the learned DRP direction the assessee is in appeal before us.

16. The learned AR before us submitted that the AO in the final assessment order has not given the benefit provided by the learned DRP in its revised direction. It was also contended by the learned AR that there should not be any adjustment towards the outstanding receivables as it has already subsumed in the working capital adjustment. Without prejudice to the above, the learned AR submitted that if at all any adjustment needs to be made it should be netted off against the payables papers shown by the assessee and it should be charged at the rate of Libor plus 200 basis point.

17. On the other hand, the learned DR before us vehemently supported the order of the authorities below.

18. We have heard the rival contentions of both the parties and perused the materials available on record. The first question before us arises as to whether or not the outstanding receivables from AEs are an international transaction. This issue is no longer res integra. As per the amendment to section 92B of the Act by way of Finance Act, 2012 with

retrospective effect from 01/04/2002 that, the interest on outstanding receivables is an international transaction, and it certainly requires separate benchmarking. Accordingly, the extended credit period or credit allowed over and above the agreed period shall be considered as separate international transaction which would be required to be benchmarked. In holding so, we refer to the decision of this Tribunal in case of AMD India Pvt Ltd vs. DICT reported in 95 taxmann.com 531 wherein it was held as under:

"10. In our considered opinion, to the extent of agreed credit period, the sale price to AE or non AE is inclusive of possible interest on such agreed debt and therefore, for such credit allowed to AE, it cannot be said that this is an independent international transaction. But when extra credit is allowed beyond the agreed credit period, the same is a subsequent independent event and interest for such extra credit period cannot be factored in the price agreed. Only because the agreed price without considering extra credit period is in excess of the ALP, it cannot be said and held that for such independent subsequent event of allowing extra credit also, the agreed prices takes care and this is not an independent international transaction requiring separate benchmarking. In transfer pricing analysis, the purpose is not to compare profit of the tested party with that of the comparables but the purpose is to compare the prices charged by the tested, party with the prices charged by the comparables although when TNMM is adopted as MA.M, the process of such price comparison is by comparing profits of tested party with that of the comparables and therefore, if the profit of the tested party is equal or above the profit of comparables, even after taking into account the effect of working capital adjustment and the ALP is less than the price charged by the tested party, it cannot be said that the extra credit allowed is not an independent international transaction and not required to be separately benchmarked. In our considered opinion, the first requirement is this that it has to be first decided that whether it is an independent international transaction or not and if it is found that it is not so, then obviously, no separate benchmarking is required but if it is found that it is an independent international transaction then separate bench making has to be done and TP adjustment is to be made as per law irrespective of whether any TP adjustment is required to be made in respect of main transaction of sale.

11. Hence, we first decide this aspect as to whether this is an independent international transaction or not. In our considered opinion, in respect of agreed credit period which is 30 days in the present case, there is no independent international transaction because the effect of the credit to that extent is factored in the agreed prices. But for extra credit, the effect of the credit to that extent cannot be factored in the agreed prices because it is not even known at the stage as to how extra credit will be allowed and therefore, that is an independent international transaction and hence, separate bench making has to be done and TP adjustment is to be made as per law. This is worth

noting that by allowing extra credit in excess of agreed period of 30 days, profit shifting is there because if credit period is more, prices go up which is not done in the present case since, the prices are determined on the basis of 30 days credit period.

18.1 The above finding of the Tribunal was challenged by the Revenue before the Hon'ble Jurisdictional High Court in the case of PCIT vs. AMD India Pvt Ltd reported in 98 taxmann.com 512 wherein the revenue's appeal was dismissed by observing as under:

5. Having heard the learned counsel for the appellants-Revenue, we are therefore of the opinion that no substantial question of law arises in the present case also. The appeal filed by the Appellants-Revenue is liable to be dismissed and it is dismissed accordingly. No costs.

18.2 Now, coming to the issue in respect of the rate of interest. The TPO has taken SBIL PLR at 13.27% whereas the assessee on the strength of case law argued that the rate of interest should be LIBOR + 200 basis point. In this regard, we find pertinent to refer the order of this Tribunal in the case of DCIT Vs. Hewlett Packard India Software Operations Private Limited (2022) 149 taxmann.com 280 (Bang. Trib.) wherein it was held as under:

37. Once we have held that the transaction between the assessee and AE was in foreign currency with regard to receivables and transaction was international transaction, then transaction would have to be looked upon by applying the commercial principles with regard to international transactions and accordingly proceeded to take into account interest rate in terms of London Inter Bank Offer Rate [LIBOR] and it would be appropriate to take the LIBOR rate + 2%. For this purpose, we place reliance on the judgment of the Bombay High Court in the case of CIT v. Aurionpro Solutions Ltd., 99 CCH 0070 (Mum HC). It is ordered accordingly."

18.3 The above finding was further followed by coordinate bench of this tribunal in case of M/s IHS Global Pvt Ltd vs. ACIT bearing IT(TP) No. 1424/Bang/2024. Thereby respectfully following the view taken by this Tribunal in aforementioned cases, we hold that the appropriate rate of interest shall be LIBOR + 200 basis point.

18.4 Before parting, it also important to note that the TPO originally calculated the interest with respect to entire delayed period weather falling in the year under consideration or in the subsequent year. The learned DRP in his direction originally has confirmed the action of the TPO. However, on rectification application filed by the assessee, the learned DRP directed the TPO to calculate the interest on delayed period falling with the year under consideration only for the purpose of making addition to the total income of the assessee for the year. The revised direction of learned DRP was not considered in the final assessment order passed by the AO as the same was passed before the issue of revised direction.

18.5 Therefore, we in view of the above detailed discussion direct the AO to compute the interest on delayed receivable as per revised direction of the learned DRP and after taking the interest at LIBOR + 200 basis point. Hence the grounds of appeal raised by the assessee is partly allowed for statistical purposes.

19. The issue raised by the assessee through Ground Nos. 6 & 6.1 is that the Id. DRP/AO erred in confirming the disallowance of deduction under section 43B of the Act for 4,37,21,154/- by the CPC.

19.1 The relevant facts are that the deduction of Rs. 4,37,21,154/- on account of payment of bonus was claimed. The claim of the assessee was disallowed by the CPC in the intimation order under section 143(1) of the Act on account of difference in ITR and Tax audit report.

19.2 The assessee during the assessment proceeding furnished the copy of ITR and computation and asserted that the claim was made as per the provision of Act. However, the AO without considering the assessee claim finalized the draft assessment order by the taking the income assessed by the CPC in the intimation under section 143(1) of the Act and thereafter proposed further addition on account of TP adjustment as well as other addition proposed by the AO.

20. The aggrieved assessee preferred to file an objection before the learned DRP and made detailed submission regarding the allowability of the claim. The assessee submitted that order under section 143(1) of the Act gets merged with the assessment order u/s 143(3) of the Act. Therefore, the AO should have deleted the wrong disallowances made in the intimation generated under section 143(1) of the Act.

21. However, the learned DRP dismissed the objection filed by the assessee holding that the DRP can only consider issues arising from the draft assessment order under section 144C(1) of the Act, not adjustments made by the CPC in the intimation order u/s 143(1) of the Act.

21.1 The learned DRP also differentiated the case law relied by the assessee by observing that that in those cases issue was involved about a merger of 143(1) and 143(3) orders, while in the present case, the assessee had filed objection against a draft order under section 144C(1) of the Act.

21.2 The Panel also cited a decision from the Bangalore ITAT in the case of ***M/s. Areca Trust v. CIT in ITA No. 433/Bang/2023***, which stated that appeals against intimation order under section 143(1) of the Act should be filed separately. Once a regular assessment is completed under section 143(3) or 144 of the Act, the tax paid under 143(1) is considered part of that assessment, but this does not mean a merger of the two orders.

22. Being aggrieved the learned DRP's direction and final assessment order by the AO, the assessee is in appeal before us.

23. The learned AR before us submitted that there was no appeal preferred against the adjustment made under section 143(1) of the Act as the case of the assessee was picked up under scrutiny. Therefore, the assessee was of the view that the issue arising from the intimation under section 143(1) of the Act can be agitated in the proceedings under section 143(3) of the Act. The Ld. AR further submitted that there is only calculation error in the intimation generated under section 143(1) of the Act and accordingly he prayed to the bench to issue direction only to the AO for necessary verification as per the provisions of law.

24. On the other hand, the learned DR contended that the issue arising from the intimation generated under section 143(1) of the Act cannot be agitated in the proceedings under section 143(3) of the Act. As per the learned DR, the assessee can either move an application under section 154 of the Act or make an appeal to the learned CIT-A under section 246(1) of the Act. The learned DR vehemently supported the order of the authorities below.

25. We have heard the rival contentions of both the parties and perused the materials available on record. From the preceding discussion we note that the controversy before us relates whether the adjustment made in the intimation order under section 143(1) of the Act can be agitated in the proceedings under section 143(3) of the Act or in the appeal proceeding arising out of assessment order under section 143(3) of the Act. In this regard, let us understand the scope of the provisions of section 143(1) of the Act. Section 143(1) of the Act deals with prima facie adjustments made during the processing of an income tax return before assessment. The adjustments that can be made under this section include:

1. Mathematical Errors – Correction of any arithmetical or clerical errors in the return.
2. Incorrect Claims – Disallowance of incorrect claims that are apparent from the information provided in the return.
3. Disallowance of Losses – If carried-forward losses or deductions are claimed without filing the required supporting documents or returns in previous years.
4. Deduction Disallowance – If any deduction under Chapter VI-A (like 80C, 80D, etc.) exceeds the permissible limit.
5. Mismatch in Income & Form 26AS/TDS Details – Any inconsistency between the income reported and the details in Form 26AS, AIS, or TDS certificates may be adjusted.
6. Disallowance of Exempt Income – If any income claimed as exempt does not meet the required conditions.

7. Mismatch in Tax Payments – Adjustments for advance tax, TDS, or self-assessment tax discrepancies.

25.1 The taxpayer is notified of any adjustments via an intimation under section 143(1) of the Act, and they are given an opportunity to respond before any demand is raised.

25.2 However, an intimation under Section 143(1) is not an assessment. It is merely a preliminary check of the return filed by the taxpayer and is done through an automated process.

25.3 In contrast, the Scrutiny Assessment under Section 143(3) is a detailed examination of the income tax return (ITR) by the AO to verify its correctness and ensure there is no understatement of income, overstatement of deductions, or tax evasion. To assess the correctness of income, deductions, exemptions, and tax liability, the AO issues several notices to the assessee in the form of questionnaire, show cause etc. The assessee is required to provide supporting documents, explanations, and evidence as demanded by the AO. This may include books of accounts, bank statements, invoices, agreements, etc. After examining all details, the AO may either accept the return as filed, or Make additions/disallowances, leading to higher tax liability.

25.4 From the above, there remains no ambiguity to the fact that the intimation under section 143(1) of the Act is not an assessment order. But any adjustment made under section 143(1) of the Act can be challenged either by filing rectification application under section 154 of the Act or by way of filing appeal before the learned CIT(A) under section 246 of the Act. Thus, as per the provisions of law the right

course of action for the assessee is either to file rectification application under section 154 of the Act or appeal under section 246 of the Act. The assessee is required to choose the right course of action diligently which depends upon different facts and circumstances.

25.5 Nevertheless, the object for making the adjustment in the intimation under section 143(1) of the Act or framing the assessment under section 143(3) of the Act is to determine the income and tax liability correctly as per the provisions of law.

25.6 It is also important to note that in the present case the adjustment made under section 143(1) of the Act has been incorporated in the assessment framed under section 143(3) r.w.s. 144C of the Act. Thus, a question arises whether there is double demand in the records of the Department for the adjustment made under the provisions of section 143(1) of the Act as well as in the assessment framed under section 143(3) of the Act. Certainly, there can't be double demand for the same item of the disallowance or the addition.

25.7 Admittedly the adjustments are made by the CPC under section 143(1) of the Act whereas the assessment is framed by NFAC. However, the NFAC is not unknown to the adjustment made by the CPC i.e. automated process under section 143(1) of the Act. Therefore, we are of the view that the NFAC should have taken into cognizance of the adjustment made by the CPC in the intimation generated under section 143(1) of the Act especially in the circumstances where the assessee has brought to the notice to the NFAC about such adjustment. By doing so,

the multiple proceedings can be avoided which are certainly cumbersome for the assessee.

25.8 As regards the principles laid down by Bangalore Tribunal in the case of ***M/s. Areca Trust v. CIT in ITA No. 433/Bang/2023***, we note that the assessee in the said case has preferred an appeal before the learned CIT(A) against the adjustment made under section 143(1) of the Act which was subsequently withdrawn by the assessee as the case of the assessee was picked up under scrutiny. In this background the Tribunal, has denied accepting the issue raised in the intimation under section 143(1) of the Act. It is because, once the assessee has withdrawn the appeal filed before the learned CIT(A), the issue arises from the intimation under section 143(1) of the Act reached to the finality. However, the facts of the case on hand are different in as much as the assessee has not filed any appeal before the learned CIT(A) under the bona fide belief that the matter may picked up under scrutiny. Furthermore, the assessee has brought to the notice of the NFAC about the adjustment made under section 143(1) of the Act which can be verified from the details available on pages 367 to 371 of the appeal set.

25.9 We further find that the Jodhpur Tribunal in the case of Akbar Mohammad vs. ACIT bearing ITA No. 108 & 109/Jodh/2021 in the identical facts and circumstances held as under:

6.0 We have considered the submission of both the parties and perused the material available on record. In the present cases, it is not in dispute that the assessee deposited the contribution of PF & ESI belatedly in terms of section 36(1)(va) of the Act. However, the said deposits were made prior to filing of return of income u/s 139(1) of the Act.

6.1 Of course, it is a case in point that the assessee did not file any appeal against the intimations passed u/s 143(1) of the Act and the Ld. Sr. DR is right to the extent that the assessee cannot be given relief for that reason. However, it is also a settled law that the assessee cannot be taxed on an amount on

which tax is not legally imposable. Although, the assessee might have chosen a wrong channel for redressal of his grievance, all the same, it is incumbent upon the Tax authorities to burden the assessee only with correct amount of tax and not to unjustly benefit at the cost of tax payer. Therefore, in the interest of substantial justice, we deem it expedient to restore the issue to the file of the Assessing officer with a direction to pass appropriate orders deleting the addition / disallowance after duly considering the settled judicial position in this regard, which have been decided in the three cases as enumerated above in Para

25.10 In view of the above, we are not inclined to encourage the assessee not to prefer separate appeal against the intimation generated under section 143(1) of the Act but in the interest of justice and fair play we accept the issue arising from intimation under section 143(1) of the Act in the proceedings arising under the provisions of section 143(3) r.w.s. 144C of the Act.

25.11 However, we note that the impugned issue raised under section 143(1) of the Act has not been looked into by the lower authorities, therefore in the interest of justice and fair play we are inclined to set aside the issue to the file of the AO for fresh adjudication as per the provisions of law. Hence the ground of appeal of the assessee is hereby partly allowed for statistical purposes.

26. The issue raised by the assessee vide ground Nos. 7 to 10 of its grounds pertain to levy of interest under section 234A, 234B and 234C of the Act and initiation of penalty proceeding under section 270A of the Act.

27. At the outset, we note that the issues raised by the assessee in the above-mentioned ground of appeal are either consequential or premature to decide. Hence the same are dismissed as infructuous.

28. In the result the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in court on 7th day of March, 2025

Sd/-

Sd/-

(KESHAV DUBEY)

(WASEEM AHMED)

Judicial Member

Accountant Member

Bangalore

Dated, 7th March, 2025

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore