

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपीलसं./ITA Nos.266 & 275/Chny/2024
निर्धारणवर्ष/Assessment Years: 2016-17 & 2018-19

| | | |
|---|----|---|
| The ACIT, Central Circle-1, Trichy. | v. | M/s.Vijay Dairy & Farm Products Pvt. Ltd., Trichy-Thuraiyur Main Road, Peramangalam, Musiri Tk., Trichy-621 006. |
| | | [PAN: AAACV 2113 N] |
| (अपीलार्थी/Appellant) | | (प्रत्यर्थी/Respondent) |
| Department by | : | Mr. Nilay Baran Som, CIT |
| Assessee by | : | Mr. N. Arjun Raj, Advocate |
| सुनवाईकीतारीख/Date of Hearing | : | 29.01.2025 |
| घोषणाकीतारीख /Date of Pronouncement | : | 19.03.2025 |

आदेश / ORDER

PER ABY T. VARKEY, JM:

These are appeals preferred by the Revenue against the order of the Learned Commissioner of Income Tax (Appeals), (hereinafter referred to as "the Ld.CIT(A)"), Chennai-19, dated 12.12.2023 and 14.12.2023 for the Assessment Years (hereinafter referred to as "AY") 2016-17 & 2018-19 respectively. Both sides agreed that the facts as well as the issues



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permeating in both the appeals are the same and therefore, both these appeals are being disposed off by this common order.

2. With the consent of both the parties, we have taken the appeal in ITA No. 266/Chny/2024 for AY 2016-17 as the lead case and the result of which will *mutatis mutandis* apply for AY 2018-19 as well.

3. The Revenue has raised the following grounds for AY 2016-17:

1 The order of the learned Commissioner of Income Tax (Appeals) is erroneous on facts of the case and in law.

2 The Ld. CIT(A) erred in deleting the addition of Rs.1,90,57,625/-, being 26.75% of GP of unaccounted sales of Rs.7,12,43,457 (difference between SAP data and RoI) quantified in the assessment order.

2.1 The CIT(A) erred in accepting the reconciliation furnished by the assessee with regard to sales, without appreciating that the assessee has arrived net sales as 109.75 crores after deducting sales returns of 1.23 crores from Sales figure as per SAP data of 110.98 Crores. But while reconciling sales as per return of income, the assessee has taken sales figures as per books at 109.75 Crores and again deducted sales return of Rs.1.23 Crores. Hence the reconciliation furnished by the assessee is not correct.

2.2 The CIT(A) failed to appreciate that the assessee company has claimed FOC Invoices, discounts N credit notes while reconciling the sales as per books of accounts with sales admitted in the returns of income and the assessee had not produced any evidences in support of such claims during the assessment proceedings.

3. For these grounds and any other ground including amendment of grounds that may be raised during the course of the appeal proceedings, the order of learned CIT(Appeals) may be set aside and that of the Assessing Officer be restored.

4. Ground No.1 is general in nature which does not require any adjudication.

5. Ground No.2 is against the action of the Ld.CIT(A) deleting the addition of profit of Rs.1,90,57,625/- made in relation to the unaccounted



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sales of Rs.7,12,43,457/- viz., difference between the sales as per SAP data and the sales reported in the return of income.

5.1 The brief facts as noted are that, the assessee is a Private Limited Company which had filed its Return of Income [RoI] for AY 2016-17 on 16.10.2016, admitting total income of Rs.1,04,34,539/-. Later, there was a survey u/s.133A of the Income Tax Act, 1961 (hereinafter referred to as "the Act") upon the assessee on 19.02.2019. Consequent to the survey, the AO is noted to have reopened the assessment for the relevant year by issue of notice u/s.148 of the Act. In response, the assessee is noted to have declared the same income as originally declared in the return of income filed u/s 139 of the Act. It is noted that, in the income tax assessment completed u/s 147/143(3) of the Act dated 24.03.2022, the AO made additions on account of, **(i)** difference towards milk purchase by way of unexplained investment u/s.69 of the Act of Rs.2,40,30,245/- and **(ii)** gross profit on difference in sales data of Rs.1,90,57,625/-. Aggrieved, the assessee preferred an appeal before the Ld.CIT(A), who was pleased to delete both these additions.

5.2 Aggrieved, the Revenue is now before us. At the outset, it was pointed out by the Ld. AR that the Revenue has not challenged the action of the Ld.CIT(A) deleting the addition on account of unexplained purchase made u/s.69 of the Act to the tune of Rs.2,40,30,245/-; and that the only



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addition in dispute is the deletion of profit on unaccounted sales of Rs.1,90,57,625/-.

5.3 The facts relating to this issue are that, in the course of survey u/s 133A of the Act, the survey team came across the computers, wherein the data relating to sales were maintained by the assessee company in the SAP software. The survey team had compared the sales reported in the Income- Tax Return (ITR) with the sales data maintained in the SAP software and found difference of Rs.7,12,43,457/-. The survey team is noted to have confronted this discrepancy with the General Manager (Finance), Shri S.C.Paneerselvam, who according to the AO, was unable to clarify the same and sought additional time to furnish the details. The AO is noted to have observed that, even the Executive Director of the assessee company was unable to furnish any suitable reply for the discrepancy in the sales. Hence, since the assessee company failed to give proper explanation about the discrepancy in the sales to the survey team, the AO had reopened the impugned assessment u/s 147 of the Act. Before the AO, the assessee is noted to have furnished a reconciliation statement along with certain details/ supporting's. The AO however is noted to have rejected the same and held that difference in the sales of Rs.7,12,43,457/- between SAP data and ITR data remained unexplained and that this constituted suppressed sales of the assessee. The AO



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accordingly worked out the profit embedded in the suppressed sales at gross profit of 26.75% i.e. Rs.1,90,57,625/- and added the same to the total income. On appeal, the Ld.CIT(A) was pleased to delete the same. Now the Revenue is in appeal before us.

5.4 Before us the Ld. CIT, DR has primarily assailed the order of the Ld. CIT(A) on two counts. The first being, the reconciliation given by the assessee was not correct, as according to him, the assessee had already earlier computed net sales of Rs.109.75 Crs. after deducting sales-return of Rs.1.23 Crs. from sales figure as per SAP data of Rs.110.98 Crs. According to him therefore, the action of the assessee taking sales figure as per SAP data at Rs.109.75 Crs. and again, deducting sales-return of Rs.1.23 Crs was erroneous, and it showed that the reconciliation furnished by the assessee wasn't correct. The second contention of the Ld. CIT, DR was that, though the assessee had reconciled the data by showing that the sales as per SAP data was the gross figure and that the sales as per ITR was net off sales return, FOC invoices, credit notes, etc., but satisfactory details in support of the same was not filed and that the reconciliation statement was bald and therefore not tenable.

5.5 Per contra, the Ld. AR for the assessee supported the order of the Ld. CIT(A). The Ld. AR for the assessee explained that, the assessee was indeed maintaining its accounts using the SAP software but the data was



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maintained in different modules of SAP accounting system. Elucidating the same, the Ld. AR submitted that if sales take place, the same will be recorded in the sales ledger of the SAP system. Likewise, any sales-return will be shown in the separate ledger or module called '*Sales return register*'. Similarly, the discounts, FOC invoices, credit notes are accounted in separate SAP modules. He thus showed us that, when the accounts are finalized, all the relevant ledgers in the separate SAP modules are merged and the final figures are reported in Tally system. He therefore submitted that, in the sales ledger, the sales figure will be higher in the SAP module, as it is the gross sum. However, for the purposes of final accounts, the sales reported is net of sales return, discount, FOC invoices, credit notes etc., which is reduced from the gross figure reported in '*Sales ledger*' of the SAP system. With this explanation, he took us through the reconciliation statement and showed us that, the figures indeed reconciled and that, the Ld.CIT(A) after examining the relevant facts has accepted the reconciliation provided by the assessee and gave a finding of fact that there is no difference between the sales reported in SAP and the ITR and therefore, deleted the impugned addition. He accordingly urged that the order of the Ld. CIT(A) does not call for any interference.



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5.6 We have heard both the parties and perused the material placed before us. The issue involved in this appeal is in narrow compass. The only question before us is whether the Ld. CIT(A) was justified in holding that the assessee had reconciled the difference between the sales as per SAP data with the sales reported in ITR. This is noted to be essentially a fact-based exercise. The reconciliation statement filed by the assessee, which is found placed at Page No.230 of the Paper Book, is as under:-

| CUSTOMER WISE SALES DATA | Rs. |
|--|---------------------|
| Total SD sales report | 11098,60,521 |
| Less: Sale Return in SD data it is positive and hence we have to deduct twice to arrive net sales | -123,53,029 |
| Sales as per SD Data - IT Dept | 10975,07,492 |
| Less As stated above Sales Return Data to be deducted twice | -123,53,029 |
| Less: FOC Invoices & Credit note | -61,63,728 |
| Less: credit note | -9,26,626 |
| Less: Price difference | -460,94,649 |
| Less: Sale of SMP Conversion packing bags | -47,429 |
| Total Revenue from operations - As per ITR | 10319,22,030 |

5.7 The first objection raised by the Ld. CIT, DR to the above reconciliation was that, the sales as per SAP data was Rs.110. 98 Crs and not Rs.109.75 Crs. According to him, the assessee had deducted the same figure of sales return of Rs.1.23 Crs twice and therefore the reconciliation suffered from an apparent error. To this, the Ld. AR brought to our notice that, the sales reported in SAP records seized by the survey team was Rs.109.75 Crs and not Rs.110.98 crores. It was shown to us



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that, before the AO, the assessee had inadvertently added the sales-return to the sales as per SAP data and reported the net sales at Rs.110.98 Crs (Rs.109.75 Crs + Rs.1.23 Crs) instead of Rs.108.51 Crs (Rs.109.75 Crs – Rs.1.23 Crs). The Ld. AR accordingly pointed out that, in the above reconciliation, this error was rectified by first eliminating the erroneous addition of Rs.1.23 crores from the sales figure of Rs.110.98 crores and, thereafter the sales return was correctly reduced from the correct gross sales of Rs.109.75 crores to arrive at the net sales figure of Rs.108.51 crores. Having perused the facts available on record, we find this to be a classic case of unwanted confusion. The Ld. CIT, DR appearing for the Revenue, was unable to controvert the fact that, the sales as per SAP records was Rs.109.75 crores and not Rs.110.98 Crs. This figure of Rs.110.98 crores is noted to have emanated from an arithmetical mistake committed by the assessee wherein they added the sales return of Rs.1.23 crores to the gross sales of Rs.109.75 crores instead of deducting it. For this reason, in the reconciliation statement, the figure of sales return is noted to have been eliminated twice by the assessee, first to correct their mistake and bring down the reported sales figure of Rs.110.98 crores to correct sales figure of Rs.109.75 crores and thereafter, the sales return was actually deducted from gross sales of Rs.109.75 crores to arrive at net sales of Rs.108.51 crores. Accordingly,



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we find this particular argument of the Revenue to be unsustainable as the assessee had rightly pointed out that there was an inadvertent arithmetical mistake in the reconciliation statement wherein the sales-return was added to the sales as per SAP data instead of being reduced there from, which was corrected later.

5.8 It is further noted that, the impugned difference in sales arose because the AO had only considered the figure of sales reported in one module of SAP system i.e. '*Sales Register*' and had ignored other modules which contained ledgers for sales return, discounts, FOC, price differences etc. We agree with the assessee that it a common accounting practice wherein data is maintained in different modules in SAP i.e., sales will be in Sales Ledger and the Sales Return will be in a separate Ledger or module called *Sales Return Register* etc. These separate ledgers are merged while finalizing the financial statements and therefore the sales reported in the financials/ITR are a summation of the amounts mentioned across these different ledgers. We agree with the assessee that, had the AO considered all the different SAP modules, which contained separate ledgers for sales return, discounts, FOC, price differences etc. along with the main sales ledger, the net data would have reconciled with the sales figure reported in ITR. It is noted that, this aspect was rightly considered



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by the Ld. CIT(A) while agreeing with the above reconciliation statement,
by holding as under: -

“6.3.5 During the course of Appellate Proceedings, the A.R. has submitted the reconciled sales amount as under:

| | | |
|---------------------------------|----------|------------|
| Sales as per books of Accounts | | 1079507492 |
| Less: Items to be considered: | | |
| Sales Returns | 12353029 | |
| FOC Invoices & N Credit Notes | 7090354 | |
| Discounts – Price Difference | 46094649 | |
| SMP conversion Bags | 47429 | 65585461 |
| Net Sales to be admitted in ITR | | 1031922031 |

As against the above, the Sales admitted in the ITR 6 uploaded by the assessee is as under:

| | |
|---|------------|
| Part A – P & L – Item 1 A i – Sale of Products | 1026264035 |
| Part A – P & L – Item 1 A ii – Sale of Services | 5657997 |
| Total Sales admitted by the assessee | 1031922032 |

6.3.6 Further, the A.R. during the course of Appellate Proceedings has submitted that SAP software is very much useful for continuous and processing industries as in the case of the Appellant Company, and claimed that the data is maintained in different modules in SAP. For e.g. sales will be in Sales Ledger and the Sales Return will be in a separate Ledger or module called Sales Return Register. This facilitates the overall control over the processing in the industry. During the course of finalizing the accounts, both will be merged, and the final figures are reported in the Tally. Obviously, in sales ledger, the sales figure will be higher in the SAP module but for accounts purpose, the sales return has to be reduced from the sales ledger. Thus, the reconciled figure has to be taken into account for Income Tax purposes.

6.3.7 The undersigned carefully examined the submission of the A.R. made during the course of Appellate Proceedings. Based on the



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reconciliation provided by the Appellant, there exists no difference between the sales reported in the SAP and ITR. The A.O. based upon the one part of the SAP module has arrived an erroneous conclusion that the Appellant has suppressed the sales.

6.3.8 During the course of Appellate proceedings, the appellant has not produced any new evidence other than what is declared in the e-filed ITR u/s 139(1) of the Act as well as in the re-assessment proceedings before the AO. The Appellant has clearly established that the AO has grossly mistaken in arriving an erroneous sales figure with respect to the sales made by the appellant in the FY 2015-16 relevant to AY 2016-17. In this back ground the undersigned is not inclined to accept the observation of the AO in treating the sales as suppressed and estimating the gross profit out such alleged suppressed sales. Accordingly all the grounds raised by the appellant upon this issue are treated as allowed and the AO is hereby directed to delete the addition of Rs.1,90,57,625/- made as sales suppression for the A.Y. 2016-17."

5.9 We further observe that, the assessee had also furnished the relevant respective ledgers as appearing in the books of the accounts before the lower authorities. The assessee is also noted to have placed the party wise details for each of the items in the above reconciliation statement along with copy of the accounts of major parties under the said sub-heads i.e. discount, FOC invoices, price difference etc. accompanied with sample vouchers. The assessee had also placed on record the reconciliation of the sales turnover with the VAT returns. It is noted that the Revenue was unable to point out any infirmity in these details which, according to us, corroborated the above reconciliation statement. Even the AO didn't point out any specific item or evidence, which in his view was missing qua the reconciliation statement. We are therefore of the considered view that, these details/supporting's furnished by the assessee



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were sufficient to corroborate the reconciliation statement showing that there was no difference in sales and that the sales as per SAP data and sales as per ITR reconciled. Accordingly, the second contention of the Revenue that, the reconciliation furnished by the assessee was not backed by supporting's is found to be unjustified, on the facts as discussed in the foregoing. For these reasons, Ground No. 2 stands dismissed. Hence, the appeal of Revenue for AY 2016-17 stands dismissed.

6. We now take up the appeal in **ITA No.275/Chny/2024** for **AY 2018-19**. Ground No. 1 is noted to be general in nature and is therefore does not require any specific adjudication.

7. Ground No. 2 relates to the Ld. CIT(A)'s action of partially deleting the addition of profit of Rs.1,65,62,153/- made in relation to the unaccounted sales of Rs.7,72,12,834/- viz., difference between the sales as per SAP data and the sales reported in the return of income. After considering the rival submissions, it is observed that the facts and circumstances involved is identical to the Ground No. 2 of Revenue's appeal in AY 2016-17. Like in AY 2016-17, the AO observed that the figure appearing in 'Sales Ledger' as per SAP data was Rs.137,91,27,740/-, whereas according to him, the sales reported in ITR was Rs.130,19,14,906/- and therefore the difference of Rs.7,72,12,834/-



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was held by him to be unaccounted sales not reported in the income-tax return. The AO accordingly is found to have estimated profit @ 21.45% on such unaccounted sales and added sum of Rs.1,65,62,153/- to the total income of the assessee. On appeal, the Ld. CIT(A) is noted to have considered the reconciliation statement furnished by the assessee along with all the data modules of SAP system and found that the correct sales figure as per SAP data net off sales return, discounts, FOC invoices etc. and after adding the sales figure sale of other products & services, contained in separate ledgers/modules, which didn't form part of the main 'Sales Register' module, was Rs.130,51,61,814/- and that, the sales reported in ITR was actually Rs.130,49,69,897/- and not Rs.130,19,14,906/-, as the AO had omitted to consider the figure of 'Sales of services' reported in Item 1(A)(ii) of Part-A P&L A/c of the ITR. Accordingly, the Ld. CIT(A) is found to have worked out the difference in sales figure between the SAP data and ITR at Rs.1,91,917/- and thereby restricted the addition of profit element to 21.45% of such difference being Rs.41,166/- as against Rs.1,65,62,153/- added by the AO. Now the Revenue is in appeal before us.

7.1 Following our conclusions drawn in A.Y. 2016-17 above, we find that in this AY as well, the AO had only considered the figure of sales reported in one module of SAP system i.e. 'Sales Register' and had



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ignored other modules which contained ledgers for sales return, discounts, FOC, price differences etc. and also ledgers of sales of other products & services. It is observed that, these separate ledgers were merged while finalizing the financial statements and therefore the sales reported in the financials/ITR are a summation of the amounts mentioned across these different ledgers. It is also noted that, while arriving at the sales as per ITR, the AO had only considered the figure of 'sale of goods' and omitted to consider the figure for 'sale of services', which was also reported in the ITR. We agree with the Ld. CIT(A) that, had the AO considered all the different SAP modules, which contained separate ledgers for sales return, discounts, FOC, price differences etc. along with the main sales ledger and other sales ledgers, the net data would have reconciled with the sales figure of goods & services reported in ITR, except a minor difference of Rs.1,91,917/-. Like in AY 2016-17, the assessee is noted to have furnished the relevant ledgers, party-wise details, sample vouchers, GST reconciliation etc. in support of their reconciliation before the lower authorities. We thus countenance with the following findings of the Ld. CIT(A) analyzing the reconciliation statement furnished by the assessee and holding it to be tenable, except for a difference of Rs.1,91,917/-;-



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6.3.5 During the course of Appellate proceedings, the A.R. has submitted the reconciled sales amount as under:

| | | |
|--|-----------------|-------------------|
| Sales as per Books of Accounts | | 1379127740 |
| Less: Items to be considered: | | |
| Sales Returns | 103774824 | |
| FOC Invoices &N Credit Notes | 2236585 | |
| Discounts – Price Difference | <u>41450200</u> | <u>147461609</u> |
| | | 1231666131 |
| Add: Sales of Non Milk Products Not Included in Above: | | |
| Sale of Cattle Feed | 71819278 | |
| Sale of Tea Shop Products | 704352 | |
| Sale of Café Products | <u>972053</u> | |
| | | 73495683 |
| Sales to be admitted in ITR | | <u>1305161814</u> |

i) As against the above, the Sales admitted in the ITR 6 uploaded by the assessee is as under:

| | |
|--|-------------------|
| Part A - P & L -Item 1 A i - Sale of Products | 1301914906 |
| Part A - P & L -Item 1 A ii - Sale of Services | <u>3054991</u> |
| Total Sales admitted by the assessee | <u>1304969897</u> |

6.3.6 Further, the A.R. during the course of Appellate Proceedings has submitted that SAP software is very much useful for continuous and processing industries as in the case of the Appellant Company, and claimed that the data is maintained in different modules in SAP. For e.g. sales will be in Sales Ledger and the Sales Return will be in a separate Ledger or module called Sales Return Register. This facilitates the overall control over the processing in the industry. During the course of finalizing the accounts, both will be merged, and the final figures are reported in the Tally. Obviously, in sales ledger, the sales figure will be higher in the SAP module but for accounts purpose, the sales return has to be reduced from the sales ledger. Thus, the reconciled figure has to be taken into account for Income Tax purposes.

6.3.7 The undersigned carefully examined the submission of the A.R. made during the course of Appellate Proceedings. Based on the reconciliation provided by the Appellant, there exists a difference between the sales reported in the ITR and Sales to be admitted. The sales as per ITR is Rs. 130,49,69,897/- and the sales to be admitted is Rs.130,51,61,814/-. Thus there exists a shortfall in admission of sales amounting to Rs.1,91,917/-(130,51,61,814 - 130,49,69,897) Obviously, this is the only sale not disclosed by the Appellant in its return of income. However, the AO in the assessment order based upon the one



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part of the SAP module has arrived at an erroneous conclusion that the Appellant has suppressed the sales to the extent of Rs.7,72,12,834/-.

6.3.8 During the course of Appellate Proceedings, the Appellant has not produced any new evidence other than what is declared in the e-filed ITR u/s 139(1) of the Act as well as in the reassessment proceedings before the A.O. The Appellant has clearly established that the AO has grossly mistaken in arriving an erroneous sales figure with respect to the sales made by the Appellant in the FY 2017-18 relevant to AY 2018-19. In this back ground the undersigned is not inclined to accept the observation of the AO in treating the sales as suppressed and estimating the gross profit out such alleged suppressed sales. As per the reconciliation statement there exist a difference of only Rs.1,91,917/- in Sales which was not disclosed in the Return of Income. The Gross Profit upon such difference can only be the unaccounted income of the Appellant for the year under consideration. The GP upon such undisclosed sales shall be (21.45% of Rs.1,91,917)Rs. 41,166/-. Accordingly all the grounds raised by the Appellant upon this issue are treated as **allowed** and the AO is hereby directed to **restrict** the addition to the extent of Rs. 41,166/- as against Rs. 1,65,62,153/- determined as unaccounted sales for the AY 2018-19.

7.2 For the above reasons, we see no reason to interfere with the order of Ld. CIT(A) and accordingly, this ground of the Revenue is dismissed. Hence, the appeal of the Revenue for AY 2018-19 also fails.

8. In the result, both the appeals filed by the Revenue are dismissed.

Order pronounced on the 19th day of March, 2025, in Chennai.

Sd/-
(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखासदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिकसदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 19th March, 2025.
TLN



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आदेश की प्रतिलिपि अग्रेषित /Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF