

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, AMRITSAR**

**BEFORE SHRI UDAYAN DAS GUPTA, JUDICIAL MEMBER
AND SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ **ITA No. 443/Asr/2024**

निर्धारण वर्ष / Assessment Year : 2020-21

Veena Khindri, Indra Nagar, Srinagar, Jammu & Kashmir 190001	बनाम	The ADIT, CPC, Bengluru
स्थायी लेखा सं./PAN NO: ABSPK3032D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(Hybrid Hearing)

निर्धारिती की ओर से/Assessee by : Shri Rohit Kapoor, CA

राजस्व की ओर से/ Revenue by : Mrs. Neelam Sharma, Sr. DR

सुनवाई की तारीख/Date of Hearing : 23.12.2024

उदघोषणा की तारीख/Date of Pronouncement : 10.03.2025

आदेश/Order

Per Krinwant Sahay, AM:

Appeal in this case has been filed by the Assessee against the order dated 30.05.2024 passed by Id. Addl. / Joint Commissioner of Income Tax (Appeals)-1, Pune [herein referred to as 'Addl CIT(A)'] .

2. Grounds of appeal are as under:-

1. That the Ld. CIT(A) vide order u/s 250(6) dated 30.05.2024 has erred in confirming the action of the AO in not providing the benefit of lower tax as per section 115BAC due to the fact that form 10 IE was not filed before the due date of filing of return u/s 139(1).

2. *That the Ld. CIT(A) vide order u/s 250(6) dated 30.05.2024 has erred in confirming the action of the AO without appreciating that form 10 IE could not be filed before the due date of filing of return u/s 139(1) due to technical glitch.*
3. *That the order passed u/s 250(6) of the Income Tax Act, is bad in law as the requirement of filing of form 10 IE before the due date of filing of return u/s 139(1) is directory in nature and as such the benefit of lower tax rate cannot be denied.*
4. *That the order passed u/s 250(6) of the Income Tax Act, is bad in law as since the adoption of lower tax rate as per section 115BAC cannot be brought under the ambit of adjustment u/s 143(1) which covers 'arithmetical error, incorrect claim, disallowance of loss, disallowance of expenditure, disallowance of deduction or addition of income appearing in form 26AS or form 16A'.*
5. *Without prejudice to the aforesaid grounds, the Ld. CIT(A) has erred in not appreciating that even if the benefit of lower tax rate as per section 115BAC is denied to the assessee, then, in such a case, the assessee is entitled to avail deduction under chapter VI-A of the income tax act 1961.*
6. *That the Ld. CIT(A) has erred in not accepting the form 10 IE and revised return filed on 25.03.2022 without considering the fact that it was filed before the processing of original return i.e on 26.05.2022.*
7. *That the appellant craves leave to add or amend the grounds of appeal before the appeal is heard and disposed off.*

3. Registry has brought to the notice that filing of appeal in this case is time barred by 10 days. The Assessee has already filed a letter dated 8.8.2024 for condonation of delay in this case, which is reproduced as under:-

08 August 2024

The Assistant Registrar,
Income Tax Appellate Tribunal

Sir,

Reg: Veena Khindri, 44-A, Indra Nagar, Jammu and Kashmir, India, [PAN: ABSPK3032D]

Sub: Request for condonation of delay in filing the appeal against order of passed u/s 250 by ADDL/JCIT(A)-1 PUNE dated 30.05.2024.

1. This is in regard to delay in filing of appeal before the Hon'ble ITAT. It is very humbly submitted that in the above said appeal is being filed against the order passed by ADDL/JCIT(A)-1 PUNE dated 30.05.2024. The said appeal was required to be filed within 60 days i.e. by 29.07.2024.
2. The present appeal is being filed before the Hon'ble ITAT Amritsar Bench after a delay of 10 days [Up to 08.08.2024] in filing of the appeal. It is pertinent to mention here that the delay in filing the appeal was primarily due to the fact that the case of the assessee was being handled by CA Rajesh Chadda. As such, all the requisite documents for filing of appeal were lying in the possession of CA Rajesh Chadda.
3. It is a matter of record that the assessee appointed Sh. Virsain Aggarwal, CA Rohit Kapoor and CA Aneesha Aggarwal as the new counsels for the purpose of appellate proceedings before Income Tax Appellate Tribunal. That the delay in filing of appeal before the Hon'ble Income Tax Appellate Tribunal is solely attributable to Sh. Rajesh Chadda who failed to hand over the documents to the Authorized representatives due to his personal and family problems. Therefore, the timeline as embedded for filing of appeal could not be adhered to due to the circumstances as stated above. In this regard, the copy of affidavit from Sh. Rajesh Chadda is being enclosed herewith for ready reference.
3. It is therefore, requested that the delay in filing the appeal on account of exceptional circumstances, may, please, be condoned and oblige in view of the judgement laid down by the **Supreme Court in the case of [1956] 29 ITR 607 (SC)** in which it was held as under: -
 8. It is observed that even in the present case, the applications filed by the assessee before the Id. CIT(Appeals) seeking condonation of the delay in filing the appeals for all the three years under consideration were duly supported by an affidavit filed by the assessee as well as the medical certificates and since the contents of the same were sufficient to show that the assessee had acted bonafide under the advice from his consultants and there was no negligence nor any deliberate or intentional act on his part to delay in filing of appeals, we are of the view that there was a sufficient cause for the delay on the part of the assessee in filing the appeals before the Id. CIT(Appeals) for all the three years under consideration. We, therefore, condone the said delay and remit the matter back to the Id. CIT(Appeals) for disposing of the appeals of the assessee for all the three years under consideration on merit in accordance with law after giving proper and sufficient opportunity of being heard to the assessee.

4. The said view was further affirmed in the case of Midas Polymer Compounds Pvt. Ltd. vs ACIT, ITA 288/Coch/2017 in which there was a delay of 2819 days and the same was condoned on the ground of inadvertence of the CA. The relevant text is re-produced as under: -

6. We have heard the rival submissions and perused the record. There was a delay of 2819 days in filing the appeal before the Tribunal. The assessee has stated the reasons in the condonation petition accompanied by an affidavit which has been cited in the earlier para. The assessee filed an affidavit explaining the reasons and prayed for condonation of delay. The reason stated by the assessee is due to inadvertent omission on the part of Shri Unnikrishnan Nair N, CA in taking appropriate action to file the appeal. He had a mistaken belief that the appeal for this year was filed by the assessee as there was separate Counsel to take steps to file this appeal before the ITAT. Therefore, we have to consider whether the Counsel's failure is sufficient cause for condoning the delay. The Madras High Court considered an identical issue in the case of Sreenivas Charitable Trust v. Dy. CIT (280 ITR 357) and held that mixing up of papers with other papers are sufficient cause for not filing the appeal in time. The Madras High Court further observed that the expression "sufficient cause" should be interpreted to advance substantial justice. Therefore, advancement of substantial justice is the prime factor while considering the reasons for condoning the delay. 6.1 On merit the issue is in favour of the assessee. But there is a technical defect in the appeal since the appeal was not filed within the period of limitation. The assessee filed an affidavit saying that the appeal was not filed because of the Counsel's inability to file the appeal. The Revenue has not filed any counter- affidavit to deny the allegation made by the assessee. While considering a similar issue the Apex Court in the case of Collector, Land Acquisition v. Mst. Katiji and I.T.A. No.288/C/2017 Ors. (167 ITR 471) laid down six principles. For the purpose of convenience, the principles laid down by the Apex Court are reproduced hereunder: (1) Ordinarily, a litigant does not stand to benefit by lodging an appeal late (2) Refusing to condone delay can result in a meritorious matter being thrown at the very threshold and cause of justice being defeated. As against this, when delay is condoned, the highest that can happen is that a cause would be decided on merits after hearing the parties.

(5) There is no presumption that delay is occasioned deliberately, or on account of culpable negligence, or on account of mala fides. A litigant does not stand to benefit by resorting to delay. In fact, he runs a serious risk. (6) It must be grasped that the judiciary is respected not on account of its power to legalise injustice on technical grounds but because it is capable of removing injustice and is expected to do so.

I.T.A. No.288/C/2017 6.2 When substantial justice and technical consideration are pitted against each other, the cause of substantial justice deserves to be preferred, for the other side cannot claim to have vested right for injustice being done because of nondeliberate delay. In the case on our hand, the issue on merit regarding allowability of deduction u/s. 80IB of the Act was covered in favour of the assessee by the binding Judgment of the jurisdictional High Court. Moreover, no counter-affidavit was filed by the Revenue denying the allegation made by the assessee. It is not the case of the Revenue that the appeal was not filed deliberately. Therefore, we have to prefer substantial justice rather than technicality in deciding the issue. As observed by Apex Court, if the application of the assessee for condoning the delay is rejected, it would amount to legalise injustice on technical ground when the Tribunal is capable of removing injustice and to do justice. Therefore, this Tribunal is bound to remove the injustice by condoning the delay on technicalities. If the delay is not condoned, it would amount to legalising an illegal order which would result in unjust enrichment on the part of the State by retaining the tax relatable thereto. Under the scheme of Constitution, the Government cannot retain even a single pie of the individual citizen as tax, when it is not authorised by an authority of law. Therefore, if we refuse to condone the delay, that would amount to legalise an illegal and unconstitutional order passed by the lower authority. Therefore, in our opinion, by preferring the substantial justice, the delay of 2819 days has to be condoned.

5. Further reliance is being placed on the judgement of ITAT, Amritsar bench in the case of M.K. Hotels & Resorts Ltd. Distt. Shopping Complex, Ranjit Avenue, Amritsar[PAN: AABCM0913G] v/s ACIT Circle-I, Amritsar in which it has been stated as under: -

6. We heard the rival submission and relied on the documents available in the record. In fact, there is a delay of 9 years is a huge delay for adjudicating the appeal by the Id. CIT(A). But the assessee also submitted the "reasonable cause" for filing the appeal in delay. In fact, the revenue also not able to submit proof for any other mode of service of intimation to the assessee. However, through the Email there is huge confusion in relation to the service of intimation u/s 143(1) of the assessee. The assessee submitted the condonation of delay with an affidavit and also the Id. counsel respectfully relied on the order of Hon'ble Apex Court which are reproduced as below:

Hon'ble Supreme Court in the case of Senior Bhasale Estate (HUF) v. ACIT [2019] 112 taxmann.com 134 (SC): I.T.A. No.57/Asr/2021 Assessment Year: 2010-11 7

Hon'ble Supreme Court in the case of Shakuntala Devi Jain vs Kuntal Kumari AndOrs. AIR 1969 SC 575, 1969 SCR 1006

Hon'ble Supreme Court in the case of State of West Bengal V Adm.1972 AIR 749

6.1 We find that the assessee has a sufficient cause for non-submission of the appeal within due time. The merit was also not considered in appeal stage as it is I.T.A. No.57/Asr/2021 Assessment Year: 2010-11 9 decided in limine. Therefore, we remit back the issue to the Id. CIT(A) and direct to pass the order on merits, denovo. Needless to say, the assessee should get a reasonable opportunity of hearing in set-aside proceeding.

7. In the result, the appeal of the assessee bearing ITA No. 57/Asr/2021 is allowed for statistical purposes.

Hence, keeping in view the aforesaid circumstances, your goodself is very kindly requested to condone the delay in filing of appeal.

Thanking you,

Yours faithfully,

Veena Khindri

4. We have considered the reasons for delay in filing the appeal and we find that the delay should be condoned keeping in view the issue discussed in the letter.

5. The Id. DR had no objection to the condonation of delay.

6. Brief facts of the case as per the order of the Addl. CIT(A) is as under:-

“The appellant is an individual and has filed its return of income for A.Y. 2021-22 on 25/03/2022 (revised return) showing taxable income of Rs. 12,65,180/-. The Assessing Officer vide order u/s 143(1) of the Income Tax Act, 1961 hereinafter referred to as the Act dated 28.10.2022 and raised the disputed demand of Rs. 3,770/-

The appellant is in appeal against the said order.”

7. During the course of hearing before us, the Id. Counsel for the Assessee has filed written submissions on this issue which is reproduced as under:

1. The appellant, Veena Khindri was an individual having PAN ABSPK3032D. During the year under consideration, the appellant had earned House Property income amounting to Rs.10,92,413/- , business income amounting to Rs. 1,04,588/-and income from other sources amounting to Rs. 68,180/- which is duly disclosed in the return of income filed on 11.01.2022. The said return was

processed on 26.05.2022 accepting the returned income filed on 11.01.2022. That there were difficulties faced by the taxpayers in electronic filing of Income-tax returns and various forms. In present case, the assessee was not able to opt new regime as there was technical glitch in filing Form 10-IE and as such assessee filed the return in old regime claiming the deductions. The said fact has been admitted by board that the whole portal was revamped on 01.06.2021 and the due date for filing the return of income and various Forms has been extended multiple times due to technical glitch in the new portal.

2. Later on, the appellant filed a revised return of income on 25.03.2022 in which he had opted for taxation as per the provisions of section 115BAC and also filed Form 10 IE. The appellant in his revised return of income had claimed a refund of Rs. 67610/-. However, the claim of refund in return filed on 25.03.2022 was rejected by the CPC, Bengaluru vide order passed u/s 143(1) dated 28.10.2022. The refund was rejected merely due to the fact that the appellant had failed to file form 10IE before the due date of filing of return i.e. 15.03.2022. In the present case, the delay in filing the Form was only by ten days that to only due to technical glitch.

3. The summary of date extensions made by CBDT admitting the technical glitch in the online portal is tabulated as under:

Circular No	Date Extended to	Reason for extension of date as explained by CBDT in circulars
Circular No. 9/2021 dated 20-5-2021	30th September, 2021	Difficulties reported by the taxpayers and other stakeholders in electronic filing of Income-tax

		returns and various reports of audit
CITCULAR NO. 17/2021	31st December, 2021	Difficulties reported by the taxpayers and other stakeholders in electronic filing of Income-tax returns and various reports of audit
CIRCULAR NO. 01/2022	15th March 2022	On consideration of difficulties reported by the taxpayers and other stakeholders due to COVID and in electronic filing of various reports of audit under the provisions of the Income-tax Act,1961 (Act), the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, provides relaxation in respect of the following compliances: 4. The due date of furnishing of Return of Income for the Assessment Year 2021-22, which was 31st October 2021 under sub-section (1) of section 139 of the Act, as extended to 30th November 2021 and 15th February 2022 by Circular No.9/2021 dated 20-5-2021 and Circular No.17/2021 dated 9-9-2021 respectively, is hereby further extended to 15th March, 2022

4. That immediately when the technical glitch regarding the portal was resolved and utility for filing FORM 10IE got started working, assessee acted responsibly and filed the Form 10IE along with revised ITR on 25.03.2022 Copy of Form 10-IE is enclosed at page No. 16-17 of paper book. Therefore, there was no delay in uploading the form as it was beyond the control of

the assessee to file the same on or before 15.03.2022. Thus the technical glitch would seriously prejudice the rights of the assessee to file the income tax return under the new tax regime u/s 115BAC. That before going into the merits of the case, it is pertinent to appraise your goodself with the sequence of events which is produced hereunder:

S.NO	Events	Date
1.	Original return filed	11.01.2022
2.	Original return processed	26.05.2022
3.	Due date of filing form 10IE	15.03.2022
4.	Revised return of Income filed	25.03.2022
5.	Form 10IE filed 25.03.2022	25.03.2022
6.	Claim of refund rejected by CPC	28.10.2022

5. The said revised return was filed by the appellant before processing of the original return on 25.03.2022 and by no stretch of imagination, could have been ignored in view of the following facts: -

5.1 That Revised Income Tax Return under Section 139(5) refers to the opportunity provided to taxpayers to correct errors, omissions, or any inaccuracies in their originally filed income tax returns by filing a revised return. Section 139(5) of the Income Tax Act 1961 grants taxpayers the right to file a revised return in case they discover any mistakes or need to update information that was not included in the original filing.

5.2 There are key aspects and features of a Revised Income Tax Return under Section 139(5):

- **Correction of Errors:** The primary purpose of filing a revised return is to rectify any errors or omissions present in the originally filed return. This could

include inaccuracies in reporting income, claiming deductions, or providing other financial details.

- **Timeframe for Filing:** Taxpayers can file a revised return within a specified timeframe; the revised return must be filed before the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.
- **Voluntary and Involuntary Revision:** Taxpayers can file a revised return voluntarily if they discover mistakes on their own. Additionally, the income tax department may request a taxpayer to file a revised return if discrepancies are identified during the assessment process.
- **Replacing the Original Return:** The revised return replaces the original return filed for a particular assessment year. Once the revised return is submitted, it is considered the final return for that year.

5.3 That any individual or entity that has filed an original income tax return under Section 139(1) of the Income Tax Act, 1961, can file a revised income tax return under Section 139(5).

5.4 That Revised Return can be filed before the fast date of filing the return (upto end of Assessment Year) or before the completion of the assessment, whichever is earlier.

5.5 Your Honor will appreciate that the appellant had filed a valid revised return and the same could not have been ignored by the CPC.

5.6 That it was found that Form No. 10IE was available with the Centralized Processing Centre (CPC) at the time of processing the return. The existence of Form No. 10IE with the CPC clearly indicates the appellant's intention to opt for the New Tax Regime. That the submission of Form No. 10IE is directory in nature and not a mandatory requirement. The non-mandatory nature implies that as long as the form is available and the intention to opt for the New Tax Regime is clear, the benefit should not be denied on technical grounds.

6. Furthermore, it is also not the case where no such FORM 10IE was filed by assessee. It is just a case in which FORM 10IE was filed by assessee, which was belated only by ten days (25.03.2022) due to the reason beyond the control of the assessee of technical glitch on web portal. It is also to be noted here that FORM 10IE was filed by assessee before any defect was pointed out by the department. Therefore, the ADIT (CPC) has erred in law by denying the benefit u/s 115BAC while processing the return u/s 143(1). That the denial of benefit u/s 115BAC by CPC u/s 143(1) is beyond the inherent scope in section 143(1). That the option under section 115BAC has rightly been opted by the appellant and being a genuine claim the same may kindly be allowed.

7. Aggrieved by the order of Ld. ADIT (CPC), the appellant filed an appeal before the CIT(A) vide form 35 dated 22.11.2022 challenging the disallowance made by the Ld. ADIT (CPC).

However, the Ld. CIT(A) passed an order u/s 250 on 30.05.2024 dismissing the appeal.

8. Subsequently, the appellant filed an appeal before ITAT Amritsar Bench vide from 36 on 30.05.2024 against the order of CIT (A) on the following grounds: -

9. SUBMISSIONS IN RESPECT OF GROUND NO 1

Ground No 1

That the Ld. CIT(A) vide order u/s 250(6) dated 30.05.2024 has erred in confirming the action of the AO in not providing the benefit of lower tax as per section 115BAC due to the fact that form 10IE was not filed before the due date of filing of return u/s 139(1).

9.1 That Ground No 1 is general in nature and stands covered in subsequent grounds of appeal.

10. SUBMISSIONS IN RESPECT OF GROUND NO 2 and 3 and 6

Ground No. 2 That the Ld. CIT(A) vide order u/s 250(6) dated 30.05.2024 has erred in confirming the action of the AO without appreciating that form 10IE could not be filed before the due date of filing of return u/s 139(1) due to technical glitch.

Ground No. 3

That the order passed u/s 250(6) of the Income Tax Act, is bad in law as the requirement of filing of form 10IE before the due date of filing of return u/s 139(1) is directory in nature and as such the benefit of lower tax rate cannot be denied.

Ground No. 6

That the Ld. CIT(A) has erred in not accepting the form 10IE and revised return filed on 25.03.2022 without considering the fact that it was filed before the processing of original return i.e. on 26.05.2022.

10.1 The only objection of ADIT (CPC) is that the assessee has not filed Form 10-IE electronically before due date for filing return of income under section 139(1) of the Act. /That Form 10-IE could not be uploaded on ITBA Portal due to the technical glitch as submitted above. The ADIT (CPC) had failed to consider that the minor technical lapse cannot disentitle the assessee from substantial benefit. It is a matter of record that form 10IE was available with CPC at the time of processing return u/s 143(1). Further, filing of form 10IE is directory and not mandatory. In this regard your kind attention is drawn towards the following case of - "ITAT PUNE AKSHAY DEVENDRA BIRARI VERSUS PCIT. CPC. BENGALURU. 2024 f6) TMI 272" where it was held that that the Form No. 10 IE was available with the CPC at the time of processing the return, and it was not a mandatory requirement but directory in nature. Therefore, the Tribunal directed the CPC to consider the Form No. 10 IE and allow the benefit of the New Tax Regime.

(a) [2024] 165 taxmann.com 146 (Amritsar - Trib.) IN THE ITAT AMRITSAR BENCH Singh v. A.O.

Section 115BAC of the Income-tax Act, 1961 - Income of individuals and Hindu Undivided Family - Tax on total income (Option for new tax regime) - Assessment year 2021-22 - Assessee-individual filed return claiming deduction under Chapter VI-A under old scheme - Subsequently, assessee filed revised return, wherein assessee opted for new scheme of taxation under section 115BAC and also

submitted Form 10-IE on date of filing revised return - Assessing Officer completed assessment under section 143(1) without allowing benefit of tax rate prescribed under new scheme of taxation on ground that Form 10-IF had not been filed within e allowed under section 139(1) - Whether since requirement of filing Form 10-IE was directory in nature and not mandatory and it was sufficient compliance if said form was before Assessing Officer at time of assessment, Assessing Officer was to be directed to take into consideration Form 10-IE filed by assessee - Held, yes [Para 10.6] [In favour of assessee].

8. The ld. Counsel of the Assessee has filed different case laws as under :

- a) [2024] 165 taxmann.com 146 (Amritsar -Trib) in ITAT Amritsar Bench vs. A.O.
- b) 2024 (6) TMI 272 – ITAT Pune Akshay Devendra Birari vs. DCIT, CPC, Bengaluru
- c) 2025 (5) TMI 23 – ITAT Jaipur Jagdish Sone, Prop. of Dhruv Jewels vs. ITO, Jaipur.
- d) [2024] 158 taxmann.com 114 (Ahmedabad- Trib) ITO (Exemptions) vs. Ramji Mandir Religious and Charitable Trust.
- e) 2020 (7) TMI 625 – ITAT Cochin M/s Krythium Solutions Pvt Ltd C/o Menon & PAI Advocates Vs. the ACIT, Circle 1(2), Kochi.

9. Besides these two case laws, the Counsel of the Assessee has filed other case laws on this issue. The Counsel of the Assessee also brought on record the order of the Hon'ble Delhi High Court in the case

of 'CIT vs. Web Commerce (India) Ltd [2008 (12) TMI 13. In this order the Hon'ble Delhi High Court has held that the provision regarding the filing of audit report along with return of income is only directory and not mandatory. The Audit Report can be filed either during the course of assessment or during the appellate proceedings.

10. The ld. Counsel has also filed case laws on technical glitch which are as under:-

- 1) 2022 (1) TMI 947 – Gujarat High Court in the Southern Gujarat Income Tax Bar Association, Surat Vs. Union of India and 1 other(s); and
- II) 2023 (11) TMI 656 – Bombay High Court Matrix Publicities and Media India Pvt Ltd. vs. DCIT, Circle 16(1), Mumbai & Ors.

11. We have considered the findings of the Addl. CIT(A) on the issue raised by the Assessee and we have also gone through the written submissions as well as arguments preferred by the Counsel of the Assessee during the proceedings before us.

12. The ld. DR relied on the order of the ld. CIT(A).

13. We find that the Assessee could not file its return of income on or before the date of filing of return of income as required u/s 139 of the Act but filed its ITR within the extended period of time (extended by CBDT). But in this case, there was some technical glitch on the part of

the CPC and Income Tax Portal of filing of return of income. The Counsel of the Assessee has already brought on record different case laws in its favour passed by different authorities. We find that the Assessee has filed its return during the extended period (as already extended for filing of the return by the CBDT vide its different Circulars mentioned above). A copy of form 10 IE was also filed before the processing of the return. Therefore, keeping in view different case laws brought on record, we find that the Assessee has fulfilled its duty as required under the law. Accordingly, the findings given by the Addl. CIT(A) on different issue raised by the Assessee cannot be sustained. Thus, Assessee's appeal filed before us on all the issues is allowed.

14. In the result, Assessee's appeal is allowed.

Order pronounced on 10.03.2025

Sd/-

Sd/-

(UDAYAN DAS GUPTA)
Judicial Member

(KRINWANT SAHAY)
Accountant Member

“आर.के.”

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,
सहायकपंजीकार/ Assistant Registrar

