

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.224 & 225/PUN/2024
निर्धारण वर्ष / Assessment Year : 2014-15

| | | |
|------------------------------------|-----|--|
| DCIT (Exemptions) Circle, Pune. | Vs. | Ashirwad Charitable Trust, 402, Pascal Martin Road, Regent Chambers, Nariman Point, Mumbai- 400021. PAN : AABTA4479Q |
| Appellant | | Respondent |

Revenue by : Shri Ramnath P. Murkude
Assessee by : Shri Raja B. Singh &
Mohd. Obaid Ansari

Date of hearing : 18.02.2025
Date of pronouncement : 16.05.2025

आदेश / ORDER

PER VINAY BHAMORE, JM:

Both the above captioned appeals filed by the Revenue are directed against the separate orders dated 06.12.2023 passed by Ld. CIT(A)/NFAC for the assessment year 2014-15 respectively.

2. Since the facts are identical and both the above captioned appeals were heard together, therefore, we proceed to dispose of the same by this common order.

3. First, we shall take up the appeal in ITA No.224/PUN/2024 for adjudication.

ITA No.224/PUN/2024 :

4. The Revenue has raised the following grounds of appeal :-

“1. On the facts and circumstance of the case, Ld. CIT(A) erred in interpreting the Section 2(15) of the Income Tax Act, 1961, in the Context of Charitable Activities and also in the context of the assessee Ashirwad Prayer Centre as the trust, involving the sale of CDs, DVDs, books and holy oil, coupled with substantial expenditure on advertising. contravene the provisions of section 2(15) of the Act by virtue of engaging in activities of a commercial, business or trade nature.

2. On facts and circumstance of the case, the activities of the trust be classified as 'advancement of any other object of general public utility when they are pursued in a manner akin to trade, commerce, or business.

3. On the facts and circumstance of the case, whether the surplus generated from the sale of religious items and the subsequent treatment of such surplus as business income by the Assessing Officer (AO) was justified under the provisions of section 11, particularly in the context of the trust's stated objectives of providing medical and spiritual relief.

4. On the facts and circumstance of the case, despite of the fact that failure was on the part of assessee trust to provide a detailed list of donors for the corpus donation, whether the Ld. CIT(A) was justified in deleting the addition of Rs.4,93,72,616/- which was made to the total income by considering the requirements for transparency and accountability in corpus fund management.

5. The appellant craves leave to add, alter or amend any or all the grounds of appeal.”

5. Facts of the case, in brief, are that the assessee is a religious trust furnished its return of income on 23-09-2014 by declaring Nil income after claiming deduction under section 11 of the IT Act.

During the course of assessment proceedings, the Assessing Officer noticed that the trust purchases CDs DVDs, books, oil etc. on wholesale basis from the open market and thereafter the CDs and DVDs got recorded and all these material kept on various counters in the trust premises for regular sale to the visitors. The oil in various small packs sold is named as 'holy oil'. The CDs and DVDs are sold under the name 'Prayer and Ashirwad'. It is also noticed that in order to conduct prayers in a large scale and to attract large number of people, the trust is making an advertisement on various T.V. channels on payments. Due to such aggressive marketing, a large number of people were attracted towards the Center under the belief that they will get relief from their pains and sorrows after using holy oil, reading books and hearing CDs and DVDs of prayers and ashirwad. After going through the details submitted and comparing the subsequent cost on purchase of material and the substantial expenditure on advertisement on TV channels the AO was of the opinion that the activity of the assessee trust is not of charitable nature but of business and trading. Therefore, the assessee trust was issued a show cause notice and asked to explain why the income from such trading should not be treated as business income

within the meaning of section 2(15) of the IT Act. It was further found by the Assessing Officer that a FIR has been filed against the main trustee Sebastien Paschal Martin under section 3 of Maharashtra Prevention and Eradication of Human Sacrifice and Other Inhuman, Evil and Aghori Practices and Black Magic Act, 2013 and u/s. 5 of the Drugs and Magic Remedies (Objectionable Advertisements) Act, 1954. In view of this, and in view of the earlier points, the AO also issued show cause as to why a proposal for cancellation of registration u/s. 12A of The Income Tax Act, 1961 may not be sent to the Commissioner of Income Tax(Exemptions), Pune. After considering the reply of the assessee trust the Assessing Officer was of the view that in the light of the amended provision of section 2(15) of the IT Act, 1961, the activities of the assessee trust are clearly for the advancement of any other object of general public utility and the same shall not be a charitable purpose if it involves carrying out any activity in the nature of trade commerce or business or any activity of rendering any services in relation to any trade commerce or business for a cess or fee or any other consideration irrespective of the nature of use or application or retention of the income from such activity since the

aggregate value of the receipts from the above activities of the assessee trust are more than Rs.25 lakh. Accordingly, the Assessing Officer treated, the surplus from income and expenditure account amounting to Rs.1,85,02,755/- as business income and taxed accordingly. Since as per the AO the list of corpus donors is not provided, the AO cannot verify the genuineness of the same hence the donation received amounting to Rs.4,93,72,616/- which are shown in the balance sheet towards corpus donation and immovable property fund are disallowed and added back to the total income of the assessee trust. Accordingly the assessment was completed u/s 143(3) at a total income of Rs.6,78,75,370/- as against the income returned by the assessee at Rs.Nil. The above assessed income includes disallowance of Corpus donation of Rs.4,93,72,616/- and surplus of Rs.1,85,02,755/- being treated as business income .

6. After considering the reply of the assessee trust Ld. CIT(A)/NFAC allowed the appeal filed by the assessee, by observing as under :-

“4. Decision:- Ground Nos.1 & 2:- These grounds are general in nature and does not require any adjudication.

Ground Nos.3 to 5:- These grounds are directed against disallowance of deduction under section 11(1)(d) by treating the surplus as appearing in the income and expenditure account as business income by invoking the proviso to section 2(15) of the Act As per the facts of the case the Ld. AO has treated the activities of the trust to be religious

in nature purely aimed at commercial angle and and no charitable work is being carried out thereof. The Ld. AO has stated that the appellant is involved in distribution of activities in nature of trade/commerce/business such as sale of products like CDs, DVDs, Magazines and Oil etc. in contravention of provisions of section 2(15) of the Act. Since, the appellant is doing charitable work as stated above, the activities completely purview of section 2(15) of the Act. From the income and expenditure account it is seen that the total receipts through donations during the assessment years were Rs.3,85,69,242/-. Out of the total expenditure of Rs.1,30,41,211/-, Rs.92,54,133/- were expended on distribution of goods to needy. Hence, it cannot be stated that the appellant is not doing charitable work and is only holding prayer meetings, attracting large number of people, advertising benefit received by some of them and hence indulging in commercial activities. The invocation of the section 2(15) is based on an incorrect presumption. This distribution of literature as an expense does not constitute a major part of the total expenses incurred by the appellant and the appellant is involved in charitable work. In view of the above findings it is clear that the Ld. AO was not correct invoking section 2(15) of the Act. As a consequence, the action of bringing to tax Rs.1,85,02,755/- by disallowing the deduction of income accumulated/set apart under section 11(2) of the Act is found to be untenable and the Ld. AO is directed to delete the same accordingly.

Further, the Ld. AO has made addition by adding Rs.4,93,72,616/- as the assessee trust did not provide list of corpus donors and the genuineness of the donors could not be determined. The appellant has submitted that the list of donors was indeed filed by the AR before the Ld. AO on 15.11.2016. Further, the appellant has submitted that he has been denied exemption u/s 11 on corpus donation totalling Rs.2,15,72,616/- as the same are capital receipts. The submission of the appellant are considered to be correct and the action of the Ld. AO making addition of Rs.2,15,72,616/- is hereby deleted. The grounds of appeal nos. 3,4& 5 are allowed.

Ground No.6:- Against the Ld. AO in treating the amount of Rs.2,78,00,000/- credited to immovable property fund as donation received during the previous year and bring it to tax. From the submission made by the appellant it is seen that an order u/s 154 dated 01.02.2017 has been passed by the Ld. AO and the contention of the appellant has been accepted by passing necessary rectification order and deleting the double addition of Rs.2,78,00,000/-thereof. In view of the same, the ground of appeal no.6 is allowed.

Ground No.7:- This ground is general in nature and does not require any adjudication.

In the result, the appeal is allowed.”

7. It is this order against which the revenue is in appeal before the Tribunal.

8. Ld. DR appearing from the side of the Revenue submitted before us that the order passed by Ld. CIT(A)/NFAC is unjustified. Ld. DR further submitted before us that the activities of the assessee trust are not charitable in nature in the light of proviso to section 2(15) of the IT Act. Since as per proviso the advancement of any other object of general public utility shall not be a charitable purpose, if it involves carrying out any activity in the nature of trade, commerce, or business, or any activity of rendering any services in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, Provided further that the proviso shall not apply if the aggregate value of the receipts from the activities referred to therein is twenty five lakh rupees or less in previous years. In the instant case the receipts from sale of CD and oil and other like receipt are more than Rs.25 lakh therefore the proviso is squarely applicable in the case of the assessee trust and accordingly it was prayed by Ld. DR to set aside the order passed by Ld. CIT(A)/NFAC and to restore that was passed by the Assessing

Officer. Ld. DR also relied on the order passed by Hon'ble Supreme Court passed in the case of DCIT vs. Ahmedabad Urban Development Authority [2022] 499 ITR 1 (SC)/183 Taxman.com 278 & also furnished a written note in support of his contentions which is reproduced as under :-

"1. The appellant is a Trust registered under the Bombay Public Trust Act, 1950. The trust is also registered u/s 12AA of the Act vide CIT-III, Thane's order No. THN/ACT/408/06-07/2821 dated 27.11.2006. The assessee claimed that the trust is engaged in the charitable and religious activities. The trust is running prayer centre in the name and style 'Ashirwad Prayer Centre' and also claimed that engaged in providing medical relief to those suffering from depression, tension, addiction, ailment etc. The assessee trust had filed its return of income for the A.Y. 2014-15 on 23.09.2014 declaring total income of Rs. Nil. Subsequently, the case was selected for scrutiny u/s 143(3) of the I.T. Act, 1961 through CASS.

2. In this case assessment u/s 143(3) of the Act, was completed on 31.12.2016 by assessing the total income of Rs. 6,78,75,370/- The observation of the AO is as under:-

➤ The trust purchases CDs DVDs, books, oil etc. on wholesale basis from the open market.

➤ The CDs and DVDs got recorded and sold under the name 'Prayer and Ashirwad'.

➤ Small packs of oil sold on the name of 'holy oil'.

➤ It was also noticed by the AO that in order to conduct prayers in a large scale and to attract large number of people, the trust makes an advertisement on various T.V. channels on payments. Therefore, a large number of people were attracted towards the Centre under the belief that they will get relief from their pains and sorrows after using holy oil, reading books and hearing CDs and DVDs of Prayers and Ashirwad.

2.1 After appreciating the facts & circumstances of the case and comparing the subsequent cost on purchase of material and the

substantial expenditure on advertisement on TV channels, the AO held that the activity of the assessee trust is not of charitable nature but of business and trading.

3. *Aggrieved by the said order, the appellant filed an appeal before Ld. CIT(A). The Ld. CIT(A) vide its order dated 06.12.2023 held that the assessee trust is doing charitable work and not indulging in commercial activities. The Ld. CIT(A) has accepted the contention of the assessee that the CDs, DVDs and books merely carry the talks / articles aimed at encouragement and confidence building and facilitates medication and prayer and the oil, for application develops self-confidence for achieving healing. The Ld. CIT(A) was of the opinion that invocation of section 2(15) was based on an incorrect presumption.*

4. *On perusal of the assessment order, it is seen that the AO, after due verification, has clearly brought on record that the CDs and DVDs were purchased at wholesale, rate got recorded by the Trust and sold per piece from various sale counters in the Trust premises to the visitors. The oil was sold in small packs of 10 ML for ₹ 20 in the name of 'holy oil'. Also, in order to attract large number of people, paid advertisements and broadcasts were made on various T.V. channels and visitors were encouraged to attend such events. The oil and the CDs and DVDs were sold to these visitors and money received was treated as donation and a printed receipt was given as a token thereof.*

4.1 *The AO verified & compared the cost of the purchase of CDs, DVDs, oil etc and the substantial expense on advertisement on TV channels. These huge advertisement on TV channels attracted large number of people in belief that they will get relief from using Holy Oil, CDs & DVDs etc. Thus, the appellant was actually doing business and trading in the name of the prayer and religion i.e. prayers and religion were a commodity traded in by the assessee for a fee/consideration. Accordingly, the provision of sec. 2(15) of the Income-tax Act, 1961 was contravened by the appellant. Section 2(15) is defined as under:-*

(15) "charitable purpose" includes relief of the poor, education, yoga, medical relief, preservation of environment (including watersheds, forests and wildlife) and preservation of monuments or places or objects of artistic or historic interest, and the advancement of any other object of general public utility:

Provided that the advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to

any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity, unless -

(1) such activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility; and

(4) the aggregate receipts from such activity or activities during the previous year do not exceed twenty per cent of the total receipts, of the trust or institution undertaking such activity or activities, of that previous year,

4.2 Section 2(15) speaks about "advancement of any other object of general public utility". Further, the amended provisions of general public utility are held not be a charitable purpose, if they involve the carrying on of any activity in the nature of trade, commerce or business for a cess or fee or any other consideration. The AO clearly differentiated the fact that the purpose of the appellant was trade & business, the commodity being prayer and religion. Thus, on applicability of the proviso below section 2(15) of the Income-tax Act, 1961, the activities of the assessee Respondent Trust cannot be said to be for charitable purpose.

4.3 Further, the above issue has been adjudicated by the Hon'ble SC in the case of Assistant Commissioner of Income-tax (Exemptions) v. Ahmedabad Urban Development Authority [2022] 144 taxmann.com 78 (SC) i.e. well known as AUDA case, which inter alia related to determining the scope of the phrase "general public utility" (GPU) in the definition of "charitable purpose". This assessee Trust's case is fairly covered under the scope & ambit of the Hon'ble SC regarding condition entailing the definition of "Charitable Purpose" as defined in section 2(15) of the Act. Para 253(A) of the main order (143 taxmann.com 278) is re-produced as under:-

253. In view of the foregoing discussion and analysis, the following conclusions are recorded regarding the interpretation of the changed definition of "charitable purpose" (w.e.f. 1-4-2009), as well as the later amendments, and other related provisions of the IT Act.

A. General test under section 2(15)

A.1 It is clarified that an assessee advancing general public utility cannot engage itself in any trade, commerce or business, or provide service in relation there to for any consideration (cess, or fee, or any other consideration)"

A.2 However, in the course of achieving the object of general public utility, the concerned trust, society, or other such organization, can carry on trade, commerce business or provide services in relation thereto for consideration, provided that (1) the activities of trade, commerce or business are connected ("actual carrying out inserted w.e.f. 1-4-2016) to the achievement of its objects of GPU, and (ii) the receipt from such business or commercial activity or service in relation thereto, does not exceed the quantified limit, as amended over the years (Rs. 10 lakhs w.e.f. 1-4-2009, then Rs 25 lakhs w.e.f. 1-4-2012; and now 20% of total receipts of the previous year, wet. 1-4-2016);

A.3. Generally, the charging of any amount towards consideration for such an activity (advancing general public utility), which is on cost-basis or nominally above cost, cannot be considered to be "trade, commerce, or business or any services in relation thereto. It is only when the charges are markedly or significantly above the cost incurred by the assessee in question, that they would fall within the mischief of "cess, or fee, or any other consideration" towards "trade, commerce or business". In this regard, the Court has clarified through illustrations what kind of services or goods provided on cost or nominal basis would normally be excluded from the mischief of trade, commerce, or business, in the body of the judgment.

A.4 Section 11(4A) must be interpreted harmoniously with Section 2(15), with which there is no conflict. Carrying out activity in the nature of trade, commerce or business, or service in relation to such activities, should be conducted in the course of achieving the GPU object, and the income, profit or surplus or gains must, therefore, be incidental. The requirement in Section 11(4A) of maintaining separate books of account is also in line with the necessity of demonstrating that the quantitative limit prescribed in the proviso to Section 2(15), has not been breached. Similarly, the insertion of Section 13(8), seventeenth proviso to Section 10(23C) and third proviso to Section 143(3) (all w.r.e.f. 01.04.2009), reaffirm this interpretation and bring uniformity across the statutory provisions.

4.4 From the above explanation, it is very clear that the charging of any amount towards consideration for advancing general public utility, which is on cost basis or nominally above cost, cannot be considered to be "trade, commerce or business" or any services in relation thereto. It is only when the charges are markedly or significantly above the cost incurred by the assessee in question, that they would fall within the mischief of sale commerce or business in the case of the assessee Trust,

the activity of the assessee of purchasing CDs and DVDs in wholesale rate, getting them recorded and selling them at a high margin is also buying oil in bulk and selling the same at Rs.20 for 10 ML is not an incidental activity but rather the main activity Further, in order to attract and encourage large number of people in such activity of buying CDs and DVDs and the holy oil, the assessee Trust indulges in paid advertisements and paid broadcasts on TV channels. This is nothing but purely trading and business activity and cannot by any stretch of imagination be held otherwise. On perusal of the P&L a/c of the assessee Trust for AY 2014-15, it is seen that the aggregate receipts from such activity are at Rs.3,85,69,242/- and total income is at Rs. 1,85,02,755/- which is 48% (approx.) of the aggregate receipts. Therefore, the income is way above the limit of 25 lakhs as was applicable for AY 2014-15 and 20% from AY 2016-17 for the case of the assessee getting hit by the proviso below section 2(15) of the Income-tax Act, 1961.

4.5 It would not be out of place to mention that the appellant itself accepted [ref para 10.1, page no. 15 of CIT(A) order] that they advertise themselves on Television and on other medium to attract people, so that, people can be encouraged to make a donation to the trust. Here, the contradiction in the assessee's stand that it is indulging in religious and charitable activity gets defeated by its own admission/admitted position before the CIT (A). Donation is money given by the donor willingly where the willingness of the donor emanates voluntarily. However, in the case of the assessee Trust, such willingness on the part of the donors has been encouraged by the assessee Trust through paid advertisements and broadcasts. This being the assessee Trust's admitted position as brought out in its submission before the CIT (A) at para 10.1 on page 15 of the CIT (A)'s impugned order, it does not require separate evidence to prove if Thus, the donor's willingness that emanates from the printed receipts in the light of the paid advertisements and broadcasts, tenders such donations as merely trade/commerce wherein prayers/religion and commodities (CDs, DVDs and oil) are sold across sale counters for a price The CIT (A) has completely ignored the fact that the excess of income over expenditure of the assessee is at 48% of the gross receipts and therefore hit by the proviso below section 2(15) of the Income-tax Act, 1961 and has completely ignored the settled position of law as laid down by the Supreme Court in ACIT vs Ahmedabad Urban Development Authority [2022] 499 ITR 1(SC). It is to state that the said apex court order is dated 19/10/2022, that is more than a year before the CIT(A) passed the impugned order on 6/12/2023 and accordingly the same was very much available to the CIT (A).

5. *In view of the above, the activities of the assessee Trust clearly exhibit that the assessee is not doing any advancement of the general public rather it is indulging in trade and commerce and stands completely covered under the scope and ambit of the proviso below section 2(15) of the Income-tax Act, 1961. It is therefore prayed, that the order of the AO be upheld.”*

9. Ld. AR appearing from the side of the assessee trust submitted before us that the order passed by Ld. CIT(A)/NFAC is justified. Ld. AR submitted before us that the trust is involved in charitable activities and is not involved in business activities as claimed by the AO, the detailed information which was desired by the assessing officer was duly produced during the course of assessment proceedings. In support of its contentions Ld. AR relied on the judgement passed in the case of CIT(E) vs. United Way of Baroda (Gujarat) Order Dated 25-02-2020 & CIT(E), Delhi vs. Association of State Road Transport (2021) 283 Taxman 0555 & decision of coordinate bench passed in the case of Hoshiarpur Improvement Trust vs. ITO, ITA No.200/ASR/2010 & others wherein it was held by a coordinate bench of this Tribunal that proviso to section 2(15) is prospective. Ld. AR also furnished supplementary paperbook wherein brief notes/written submission & financial statements & copy of an affidavit stating that the list of corpus donation was furnished before the AO, were attached. Ld. AR further submitted

that the Departmental Appeals for A.Y. 2016-17 and 2017-18 have been dismissed by this Tribunal on the ground of low tax effect. Apart from above, Ld. AR strongly relied on the order passed by Ld. CIT(A)/NFAC and accordingly requested before the bench to dismiss the appeal filed by the Revenue.

10. We have heard learned counsels from both the sides and perused the material available on record. In this regard, we find that the assessee is an old trust and involved in various activities said to be of charitable in nature. We also find that admittedly the trust used to purchase CDs and oils in bulk and resale to various persons on profit. The assessee trust also spent huge amount for the purposes of advertisement so that number of people can be attracted to the trust. It was the contention of the Ld. AR of the assessee that the purchase and resale of oil and CDs cannot be said to be in the nature of trade or commerce. However, on the other hand Ld. DR submitted that the activities of purchase and sale of CDs, oil and books on profit and huge expenditure on advertisement is clear cut in the nature of the trade, commerce and business. It was also the contention of Ld. DR that Ld. CIT(A)/NFAC should have had verified the statement made in the affidavit (with regard to

furnishing of list of corpus donors) from the Assessing Officer but Ld. CIT(A)/NFAC failed to call any report from the Assessing Officer with regard to statement made by the assessee in the affidavit. Apart from above Ld. DR strongly relied on the order passed in the case of Ahmedabad Urban Development Authority (AUDA) by Hon'ble Supreme Court order dated 19-10-2022 (2022) 143 Taxman.com 278 (SC) wherein identical issue was decided. It was also contended by Ld. DR that the above judgement of Hon'ble Supreme Court was already available on the date of passing of Ld. CIT(A)'s order but for the reasons best known to him the same was not referred. It was the contention of Ld. DR that above case law was the latest Guideline on the specific issue involved in the appeal but the same was not discussed. We find force in the arguments of Ld. DR that the judgement passed in the case of ACIT vs. Ahmedabad Urban Development Authority (supra) was the latest case law & squarely applicable on the instant case in hand and Ld. CIT(A)/NFAC erred in not deciding the issue in its light & also not referring the same in his order. Accordingly, we deem it appropriate to set aside the order passed by Ld. CIT(A)/NFAC and remand the matter back to his file with a direction to decide the

issue afresh as per fact and law in the light of judgement passed by Hon'ble Supreme Court in the case of ACIT vs. Ahmedabad Urban Development Authority (supra), after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by Ld. CIT(A)/NFAC in this regard and to produce relevant document explanation submissions evidences in support of their contention without taking any adjournment under any pretext. Thus, the grounds of appeal filed by the Revenue are partly allowed.

11. In the result, the appeal filed by the Revenue in ITA No.224/PUN82024 is allowed for statistical purposes.

ITA No.225/PUN/2024 :

12. Since we have already set aside the order passed by Ld. CIT(A)/NFAC and remanded the matter back to his file to decide the issue afresh after providing reasonable opportunity of hearing to the assessee, we deem it appropriate to set aside this order which is also passed by Ld. CIT(A)/NFAC involving the same assessment year though passed against the order u/s 147 r.w.s. 154 r.w.s. 143(3) of the IT Act.

13. In the result, the appeal filed by the Revenue in ITA No.225/PUN/2024 is also allowed for statistical purposes.

14. Resultantly, both the appeals filed by the Revenue are allowed for statistical purposes.

Order pronounced on 16th day of May, 2025.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 16th May, 2025.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT/CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.