आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"SMC" JAIPUR

डा॰ एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य के समक्ष
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं. / ITA. No. 1179 to 1182/JPR/2024
निर्धारण वर्ष / Assessment Years : 2013-14

Sh. Ramesh Kumar, M/s. Mukesh Boot House, Old Bus Stand, Jhunjhunu.	बनाम Vs.	Income Tax Officer, Ward-1, Jhunjhunu.
स्थायीलेखा सं. / जीआईआर सं. / PAN/GIR No.: BDWPK6579A		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assesseeby : Shri Sharwan Kumar Gupta, Advocate
राजस्व की ओरसे / Revenue by : Shri Gautam Singh Choudhary, JCIT-DR

सुनवाई की तारीख / Date of Hearing : 22/04/2025
उदघोषणा की तारीख / Date of Pronouncement : 03/06/2025

आदेश / ORDER

PER: DR. S. SEETHALAKSHMI, J.M.

These are four appeals filed by the assessee against four separate orders of ld. CIT(A), National Faceless Appeal Centre (in short NFAC) Delhi dated 08.08.2024 passed under section 250 of the I.T. Act, 1961, for the assessment year 2013-14. All these appeals are being disposed off by this common order. First, we

take up appeal in ITA No. 1179/JPR/2024, which is a quantum appeal, for the sake of convenience. The grounds raised in this appeal are reproduced as under :-

ITA No. 1179/JPR/2024 :

"1. The impugned order u/s 147 rws 144 of the I.T. Act, 1961 dated 24.09.2021 as well as the notice u/s 148 and action or proceedings u/s 147/148 are illegal, bad in law, barred by limitation, without jurisdiction, without approval/satisfaction from the proper or competent authority, against the principle of natural justice and various other reasons or and further contrary to the real facts of the case hence the same may kindly be quashed.

1.2 The ld. AO has grossly erred in law as well as on the facts of the case order in passing the Ex-party order u/s 144 rws 147 without providing the adequate and reasonable opportunity of being heard to the assessee in gross breach of law and are bad in law, invalid, illegal and on facts of the case, and hence the same may kindly be quashed and the resultant addition may kindly be deleted in full.

2.1 The ld. CIT (A) has grossly erred in law as well as on the facts of the case in passing the Ex-party order without providing the adequate and reasonable opportunity of being heard to the assessee and on wrong stands are in gross breach of law and are bad in law, invalid, illegal and on facts of the case, and hence the same may kindly be quashed and the resultant addition may kindly be deleted in full.

3.1 Rs. 19,81,560/-: The ld. CIT (A) has grossly erred in law as well as on the facts of the case in confirming the addition of Rs.19,81,560/- made by the ld. AO on account of purchase of LIC in cash as alleged unexplained investment u/s 69. The ld. AO and CIT (A) both have also erred in not considering the vital facts and material available on record in their true perspective and sense available on record. Hence the addition so made by the ld. AO and confirmed by the ld. CIT (A) is also being contrary to the real facts of the case and not according to the provision of law, hence the same may kindly be deleted in full.

3.2 The ld. AO has grossly erred in law as well as on the facts of the case in invoking the provisions of sec. 115BBE for taxing the income at the higher rate of tax without considering the vital facts and material available on record in their true perspective and sense available on record and also not applicable in the present case. Hence the

provisions so made by the ld. AO and confirmed by the ld. CI (A) is also being contrary to the real facts of the case and not according to the provision of law, hence the same may kindly be deleted in full.

4. The ld. AO has grossly erred in law as well as on the facts of the case in charging the interest u/s 234A, B, C. The interest so charged is being totally contrary to the provision of law and on facts of the case and hence same may kindly be deleted in full.

5. That the appellant prays your honour indulgences to add, amend or alter of or any of the grounds of the appeal on or before the date of hearing."

2. All the grounds of the appeal raised by the assessee are interrelated and interconnected and relate to challenging the order of the ld. CIT(A) on the ground that impugned order u/s 147/144 dated 24.09.2021,as well as the action taken u/s 147/148 are bad in law, illegal, invalid, void ab initio on facts of the case, for want of jurisdiction, without proper approval and satisfaction of higher authorities u/s 151 of the Act, and also barred by limitation.

3. The brief facts of the case are that the assessee filed his original return of income on 03.03.2014 declaring total income of Rs. 1,82,420/-. As per the information made available from the Investigation Wing, Jaipur, the AO observed that the appellant had purchased three LIC policies amounting to Rs. 19,81,560/- and paid entire premium amount in cash. However, in the return of income filed on 03.03.2012 the assessee has disclosed Rs. 1,84,420/- as total income for the financial year. No details regarding such huge investment have been declared by

the assessee. Further verification reveals that the assessee has declared income of Rs. 2,04,420/- under the head income from business and has claimed deduction of Rs. 19,000/- only u/s 80C of the Act. As such the investment made by the assessee in purchase of aforesaid policies remained unexplained and deserves to be added u/s 69 of the Act. Thus, the case was reopened and notice under section 148 of the IT Act, 1961 was issued on 20.09.2020 and served electronically to the assessee. The assessee filed his return of income for A.Y. 2013-14 in response to this notice on 18.10.2019. A notice under section 143(2) read with section 147 of the IT Act, 1961 was issued and served electronically to the assessee on 23.09.2020 requesting clarification on certain issues which the assessee did not respond. Thereafter notices under section 142(1) of the IT Act, 1961 dated 04.02.2021 and 02.09.2021 were issued along with a detailed questionnaire calling for the requisite documents in respect of source of huge investment in cash amounting to Rs. 19,81,560/-. However, the assessee has not filed any details called for. The AO, therefore, completed the assessment by treating the amount of Rs. 19,81,560/- as unexplained investment under section 69 read with section 115BBE of the IT Act, 1961 and added the same to the total income of the assessee.

4. Aggrieved by the order of the AO, the assessee has preferred appeal before the ld. CIT (A). The ld. CIT (A) considered the documents i.e. Affidavit and Balance sheets from FY 2007-08 to 2012-13 filed by the assessee in support of his

source of investment in LIC, but could find it acceptable. Thus, the ld. CIT (A) dismissed the appeal of the assessee.

5. Aggrieved by the order of the CIT(A), the assessee has preferred appeal before the us. Now the assessee has come in appeal before the Tribunal on the grounds reproduced herein above. Before us, the ld. AR of the assessee reiterated the submissions as were made before the first appellate authority. The ld. A/R further submitted his written submissions as under :-

"**SUBMISSIONS:**

1. Approval of 4 assessee;s in one letter illegal: At the very outsetit is submitted thatthe ld. Pr. CIT has given one consolidated approval of 4 assessee's through one letter dt. 01.07.2019 (PB2), which shows how the Pr. CIT/JCIT has acted in formal way. On perusal of the assessment order and documents it may be possible that there may be no approval in original letter or documents. The document of approval may be in the photocopy. How the approval can be given of all the 15 different assessee's in one documents, all are the independent or separate assessee and reasons are different. Thus it all shows how the wrong and illegal manner have been adopted by all the authorities. On this preposition and issue kindly refer the decision of this Honble ITAT in the case of **Sh. Satya Naraya Bairwa v/s ITO in ITA No…867 & 869/Jp/2018 dt. 15.09.2021** Copy is enclosed, wherein under the same facts and circumstances the Honble ITAT has held that

"20. The ld. A/R has also drawn our attention on the approval of the Pr. CIT placed at page Nos. 7-8 of the paper book and also from the assessment record placed before us, we found that he has given one consolidated approval of 56 different assessee's in one shot through one letter dated 29.03.2016 which is even not signed by him but signed by ITO (T&J), who is not a competent authority to give and signed the approval letter, which shows how the PR. CIT has acted in very formal way. When we examined of the assessment record, it is gathered that the approval was in photocopy and not in original or there was no original letter or documents of approval. Further the name of the assessee was at Sr. 46 out of 56 assessee's and even there was no tick on the name of the assessee in the approval list, which creates a doubt that the approval has been received

before the issue of notice u/s 148 of the Act as the approval letter lying on the file after issuance of the notice u/s 148 or not before or attached with the notice u/s 148 and may reach in the office of the AO after 31.03.2016. Thus, in our view, approval u/s 151 cannot be given of all the 56 assessee's in a single documents, as all assessee's are the independent and separate also the reason recorded are different in each case and it is not possible that there shall be same reasons. Looking to these facts and record it is also held that the procedures and way of approval and satisfaction is not proper. Here AO initiated proceedings u/s. 147 r.w.s. 148 on basis of information furnished and CIT gave approval without applying his mind in slipshod manner. As approval/sanction given by CIT was without recording his own independent satisfaction as noted above, therefore the reopening was not sustainable as per above judicial pronouncements and irregularities noted. There were clear irregularities and violation of the provision of Sec. 151 of the Act and very foundation of the issuance of the notice u/s 148 was not as per law. Then in that eventuality, we are of the view that the issuance notice 148 of the Act and all the consequent proceedings and assessment order passed was not in accordance with law. The case laws relied upon by the ld. DR are not tenable in the facts and circumstances of present case, therefore, considering the totality of facts and circumstances of the case as well as the judicial pronouncements qua the issue under consideration, we find merit in the contention of the ld AR, therefore, we quash the proceedings U/s 147 of the Act."

The same has also followed recently in the case ***of Prabhati Devi v/s ITO Ward Dausa in ITA No.1031/Jp/2024 dt.01.10.2024****.*

Further the approval is signed by the ITO (tech.) not by the Pr. CIT(A) vide PB2, who is not competent authorities, hence also the same is ileegal invalid.

Thus here is the same position, hence the assessment may kindly be quashed on this grounds of appeal.

On merit our submissions are as under:

1. The correct facts, evidences and material available on record not rebutted rather ignored or not considered properly:-As the assessee belongs to farmer family and comes from small town is a regular IT assessee having income from agriculture, business and professions and diary. The most of the income coming in cash and being accumulated year to year. As during the course of assessment the assesseee could not file the details due to communication gap and due to Covid-19, pandemic period. However while filling the appealassessee has submitted statement of facts, Balance Sheet from F.Y. 2007-08 to 2012-13 and affidavit. Vide form 35 and attached documents. However

the ld. CIT(A) has not considered the same rather ignored the same and not speak a single word on the documents submitted. Which shows the ld. CIT(A) was not having any material to rebut the contentions of the assesseee. Further if there is no any contrary thing and material on the documents and details submitted the same should be accepted and the additions so made liable to be deleted.

2. The ld. AO has not rebutted the affidavit filed by the assessee and the contention made in the letter of affidavit should be accepted as truth unless rebutted. Because these affidavits have not been rebutted by lower authority by bring any contrary evidence or without examining. It is very settled legal position that in the cases where **affidavit** has been filed yet the contents thereof have not been rebutted by the AO/authority, the facts mentioned therein have to be read as the facts binding upon the Income Tax authorities. Kindly refer **Mehta Pareek& Co. 30 ITR 181 (SC), ITO v. Dr. TejgopalBhatnagar 20 TW 368 (Jp) Paras Cotton Company vs. CIT (2003) 30 TW 168 (JD)., CIT v/s Lunard Dimond Ltd. 281 ITR 1 (Del). Recently in CIT v/s Bhawani Oil Mills (P) Ltd 239 CTR 445/49 DTR 212(Raj.)-** It has been held that contents of affidavit could not be treated as of a lesser importance than the statement given by the creditor before the AO.

Recently this Honble ITAT in the case of **Narayani Bai Dangi v/s ITO Ward 2(1), Udaipur in ITA No.22/Jodh/2022 dt.13.10.2023** it has been held that we respectfully relied on the order **Mehta Parikh & Co, (supra).** The revenue has not acted in proper manner to verify the nature of land and had not confronted the affidavit filed by assessee. The ld. DR was unable to submit any contrary judgment against the submission of the assessee. In our considered view, the revenue has not taken any pain to complete the verification or has not confronted the affidavit of the assessee during the appeal stages. So, the ground of the assessee is accepted by the bench. We set aside the appeal order and the addition amount to Rs. 15,53,112/- is quashed.

Also refer the decision of **Vimal Chatur v/s ITO Ward 2(2), Udaipur 351/Jodh/2023 dt. 26.04.2024** where the it has been held that

We have heard the rival contention and perused the material placed on
record. We observed that the assessee and his wife namely Smt. Kanak Lat Chajed both are Senior Citizen, Retired Govt. Employee and pensioner. The assessee has filed the cash flow statements of last five years available at page 16 of the CIT(A) order and at page 18 of the paper book alongwith cash flow statements. The assessee has also filed the day wise cash withdrawals and deposit which are available at Page 19 to 30 of paper book. The lower authorities have only doubted the cash flow statements but could not

disproved with any contrary evidences about the withdrawal of cash and its source. The assessee has also filed a family settlement of her wife family vide PB31-32, where she got Rs.3,61,000/- which is also available with the assessee and the lower authorities has discarded or disbelieved without examining and without bringing any adverse evidence. The assessee has also filed the affidavit of his wife namely Smt. Kanak Lata Chhajed before CIT(A), which is produced before us at page 16-17of paper book. We note in the affidavit she clearly stated that the bank accounts were jointly owned and she had deposited the cash of Rs.15,59,000/- in these bank accounts, this affidavit has also been remained uncontroverted. It is settled law that the contents of an affidavit should be read correct and full unless not controverted.

8.1 To support his arguments the Ld. AR for the assessee has also drawn our attention to the judgments of Hon'ble Supreme Court in the case of Mehta Parikh & Co. v. Commissioner of Income-tax, [1956] 30 ITR 181 (SC) wherein Court has held as that:-

" It has to be noted, however, that beyond these calculations of figures, no further scrutiny was made by the Income-tax Officer or the Appellate Assistant Commissioner of the entries in the cash book of the appellants. The cash book of the appellants was accepted and the entries therein were not challenged. No further documents or vouchers in relation to those entries were called for, nor was the presence of the deponents of the three affidavits considered necessary by either party. The appellants took it that the affidavits of these parties were enough and neither the Appellate Assistant Commissioner, nor the Income-tax Officer, who was present at the hearing of the appeal before the Appellate Assistant Commissioner, considered it necessary to call for them in order to cross-examine them with reference to the statements made by them in their affidavits. Under these circumstances it was not open to the Revenue to challenge the correctness of the cash book entries or the statements made by those deponents in their affidavits.

This being the position, the state of affairs, as it obtained on 12th January, 1946, had got to be appreciated, having regard to those entries in the cash books and the affidavits filed before the Appellate Assistant Commissioner, taking them at their face value. The entries in the cash books disclosed that, taking the number of high denomination notes at 18 on 2nd January, 1946, there came in the custody or possession of the appellants after 2nd January, 1946, and up to 12th January, 1946, 49
further notes of that high denomination, making 67 such notes in the aggregate, out ofwhich 61 such notes could be encashed by the appellants on 18th January, 1946, through the Eastern Bank. A mere calculation of the nature indulged in by the Income-tax Officer or the Appellate Assistant Commissioner was not enough, without any further

scrutiny, to dislodge the position taken up by the appellants, supported as it was, by the entries in the cash book and the affidavits put in by the appellants before the Appellate Assistant Commissioner."

Considering the reconciliation and cash flow statement filed by the assessee along with family settlement deed and affidavit of assessee's wife, wherein she owned responded of having deposited of cash out of her owned source and saving., Therefore, without controverting the fact stated of affidavit by the wife of the assessee, the addition made by the lower authorities even for an amount of Rs. 12,87,100/-is also not sustainable in the hands of the assessee and therefore, the same is directed to be deleted."

Here also the same position

3. Further the ld. CIT(A) is having coterminous power because there can't be any dispute over the settled legal proposition that the powers of the first appellate authority are very vide and co-terminus with those of the AO and what AO can do, he can do and what AO fail to do, that also he can do. Kindly refer **Kanpur Coal Syndicate 53 ITR 225 (SC).** Sections 251 and 252 of the Act have also been worded keeping the same spirit, as also rule 46A. Section 250 (4) empowers the CIT (A) to make further inquiries on its own or to direct the AO to make further inquiry and to report him, which also empower the CIT (A) to direct the production of any document / the examination of witness, to enable him to dispose of the appeal. Thus, the legislative intent is quite clear that the CIT(A) should not straight away reject, evidence/s filed before him.

4.Thus when the assessee has filed the documents in support of his claim or contention before the ld. CIT(A), the same deemed to be accepted in absence of any contrary material or in any adverse finding. Further if a appellate authorities has not given any finding on the documents filed before him, then there is no fault of the assessee and a poor assessee should not be suffered for that rather it may be deemed to be accepted by the ld. CIT(A) and the addition should be deleted.

5. Hence in view of the above facts and circumstances and legal position of law the assessment order may kindly be quashed and the addition so made may also kindly be deleted in full and oblige."

The assessee has also submitted compilation of Paper Book in support of its case as under :-

S.No.	Particulars	Page No.
1.	Copy of Notice u/s 148 dt. 20.09.2019	1
2.	Copy of Approval letter of JCIT dt. 01.07.2019	2
3.	Copy of reasons recorded u/s 148	3-6
4.	Copy of notice u/s 143(2)	7-9
5.	Copy of affidavit of the assessee filed to CIT (A)	10-12
6.	Copy of balance sheet from AY 2007-08 to 2013-14	13-19

6. On the other hand, the ld. DR supported the orders of the revenue authorities.

7 . We have heard rival submissions, perused the material on record. We have also deliberated upon the decisions cited in the orders passed by the authorities below as well as cited before us and we have also gone through the orders passed by the revenue authorities. From perusal of the record, we observed that the A.O. has reopened the case of the assessee for escaping the income of Rs. 19,81,560/- on account of investment made in purchase of LIC policies/premium paid in cash and no details regarding such investment have been declared by the assessee in the return of income and issued notice u/s. 148 of the Act on 20.09.2019 after recording reasons that income of assessee had escaped assessment in the meaning u/s 147 of the Act. Thereafter the AO framed assessment u/s. 144 r.w.s. 147 of the Act by making addition of Rs.19,81,560/- and the ld. CIT(A) upheld the order of AO.

7.1 Before us, the ld. AR has drawn our attention to the consolidated approval of 4 (four) assessees in one shot through one letter dated 01.07.2019 (PB-2) which is even not signed by him but signed by ITO (Tech.), who is not a competent authority to give and sign the approval letter, which shows how the Pr. CIT has acted in a very formal way. How the approval of all the 4 (four) different assessees can be given in one document, when all are independent or separate assessee and reasons are different. Thus it all shows that wrong and illegal manner has been adopted by all the authorities. On this preposition and issue, reference is made to the decision of Coordinate Bench of the ITAT in the case of Shri Satya Narayan Bairwa vs. ITO in ITA Nos. 867 & 869/JP/2018 dated 15.09.2021 wherein it has been held as under :-

> *"20. The ld. A/R has also drawn our attention on the approval of the Pr. CIT placed at page Nos. 7-8 of the paper book and also from the assessment record placed before us, we found that he has given one consolidated approval of 56 different assessee's in one shot through one letter dated 29.03.2016 which is even not signed by him but signed by ITO (T&J), who is not a competent authority to give and signed the approval letter, which shows how the PR. CIT has acted in very formal way. When we examined of the assessment record, it is gathered that the approval was in photocopy and not in original or there was no original letter or documents of approval. Further the name of the assessee was at Sr. 46 out of 56 assessee's and even there was no tick on the name of the assessee in the approval list, which creates a doubt that the approval has been received before the issue of notice u/s 148 of the Act as the approval letter lying on the file after issuance of the notice u/s 148 or not before or attached with the notice u/s 148 and may reach in the office of the AO after 31.03.2016. Thus, in our view, approval u/s 151 cannot be given of all the 56 assessee's in a single documents, as all assessee's are the independent and separate also the reason recorded are different in each case and it is not possible that there shall be same reasons.*

Looking to these facts and record it is also held that the procedures and way of approval and satisfaction is not proper. Here AO initiated proceedings u/s. 147 r.w.s. 148 on basis of information furnished and CIT gave approval without applying his mind in slipshod manner. As approval/sanction given by CIT was without recording his own independent satisfaction as noted above, therefore the reopening was not sustainable as per above judicial pronouncements and irregularities noted. There were clear irregularities and violation of the provision of Sec. 151 of the Act and very foundation of the issuance of the notice u/s 148 was not as per law. Then in that eventuality, we are of the view that the issuance notice 148 of the Act and all the consequent proceedings and assessment order passed was not in accordance with law. The case laws relied upon by the ld. DR are not tenable in the facts and circumstances of present case, therefore, considering the totality of facts and circumstances of the case as well as the judicial pronouncements qua the issue under consideration, we find merit in the contention of the ld AR, therefore, we quash the proceedings U/s 147 of the Act."

Recently, the Coordinate Bench of the ITAT Jaipur in the case of Prabhati Devi vs. ITO Ward Dausa in ITA No. 1031/JPR/2024 dated 01.10.2024 considering the decision in the case of Shri Satya Narayan Bairwa vs. ITO (supra), quashed the proceedings under section 147 of the IT Act, 1961 by observing in page 20 of its order as under :

"Looking to these facts and record, it is also held that the procedures and way of approval and satisfaction is not proper. Here, the AO initiated proceedings under section 147 read with section 148 on basis of borrowed information received from the Sub Registrar for valuation of the immovable property, without verifying the correctness of the information and CIT gave approval without applying his mind in slipshod manner. As approval/sanction given by CIT was without recording his own independent satisfaction as noted above, therefore, the reopening was not sustainable as per above judicial pronouncements and irregularities noted. Thus, in that eventuality, I am of the view that the issuance of notice under section 148 of the IT Act and all the consequent proceedings and assessment order passed was not in accordance with law. The case laws relied upon by the ld. D/R are not tenable in the facts and circumstances of the present case, therefore, considering the totality of facts and circumstances of the case as

well as the judicial pronouncements qua the issue under consideration, I find merit in the contention of the ld. A/R, therefore, I quash the proceedings under section 147 of the Act."

Thus keeping in view the facts as narrated above and following the judicial precedents on the issue, we quash the proceedings under section 147 read with section 144 of the IT Act, 1961, and allow the appeal of the assessee.

8. Once, we quash the proceeding U/s 147 of the Act, therefore, there is no need to adjudicate the other grounds raised in this appeal.

On merits :

9. At the very outset, we find from the case file that the assessee in support of his case has filed affidavit duly Notarized by the Notary Public that the assessee belongs to a farmer family and earned income from various types of crops cultivated by him in his agricultural land, with the help of his sons (PB pages 10-12). The assessee also earned income from selling milk, vegetables and doing business of selling shoes etc. in a shop nearby Old Bus Stand, Jhunjhunu for the last couple of years. The assessee also filed the balance sheets from AY 2007-08 to 2013-14 (PB pages 13-19).The affidavit was filed before the ld. CIT (A) and the grievance of the assessee is that the ld. CIT (A) without verifying the truthfulness of the contents of the affidavit, or brining on record any contrary evidence, or making any enquiry or directing the AO to make enquiry in respect of what has

been stated in the affidavit, confirmed the addition made by the AO. It is settled legal position that in the cases where affidavit has been filed yet the contents thereof have not been rebutted by the AO/Authority, the facts mentioned therein have to be read as the facts binding upon the Income Tax Authorities. Reference is made Mehta Pareek & Co. 30 ITR 181 (SC), ITO vs. Dr. Tejgopal Bhatnagar, 20 TW 368 (JP), Paras Cotton Company vs. CIT (2003) 30 TW 168 (JD), CIT vs. Lunard Diamond Ltd. 281 ITR 1 (Del.). The Hon'ble Jurisdictional High Court in case of CIT vs. Bhawani Oil Mills (P) Ltd. 239 CTR 445/49 DTR 212 (Raj.) has held that *contents of affidavit could not be treated as of a lesser importance than the statement given by the creditor before the AO.* The Coordinate Bench of the Tribunal, Jodhpur in case of Narayani Bai Dangi vs. ITO in ITA No. 42/Jodh/2022 dated 13.10.2023, placing reliance on the Hon'ble Supreme Court judgment in the case of Mehta Pareek & Co. (supra), has held in para 6.1 as under :

> *"6.1 We respectfully relied on the order Mehta Parikh & Co, (supra). The revenue has not acted in proper manner to verify the nature of land and had not confronted the affidavit filed by assessee. The ld. DR was unable to submit any contrary judgment against the submission of the assessee. In our considered view, the revenue has not taken any pain to complete the verification or has not confronted the affidavit of the assessee during the appeal stages. So, the ground of the assessee is accepted by the bench. We set aside the appeal order and the additionamount to Rs. 15,53,112/- is quashed."*

The ld. AR further drawn our attention to the decision of Coordinate Bench of ITAT Jodhpur in case of Vimal Chatur vs. ITO in ITA No. 351/Jodh/2023 dated 26.04.2024 wherein the Coordinate Bench held in para 8 and 8.1 as under :-

> "8. We have heard the rival contention and perused the material placed on record. We observed that the assessee and his wife namely Smt. Kanak Lat Chajed both are Senior Citizen, Retired Govt. Employee and pensioner. The assessee has filed the cash flow statements of last five years available at page 16 of the CIT(A) order and at page 18 of the paper book alongwith cash flow statements. The assessee has also filed the day wise cash withdrawals and deposit which are available at Page 19 to 30 of paper book. The lower authorities have only doubted the cash flow statements but could not disproved with any contrary evidences about the withdrawal of cash and its source. The assessee has also filed a family settlement of her wife family vide PB31-32, where she got Rs.3,61,000/- which is also available with the assessee and the lower authorities has discarded or disbelieved without examining and without bringing any adverse evidence. The assessee has also filed the affidavit of his wife namely Smt. Kanak Lata Chhajed before CIT(A), which is produced before us at page 16-17of paper book. We note in the affidavit she clearly stated that the bank accounts were jointly owned and she had deposited the cash of Rs.15,59,000/- in these bank accounts, this affidavit has also been remained uncontroverted. It is settled law that the contents of an affidavit should be read correct and full unless not controverted.
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> 8.1 To support his arguments the Ld. AR for the assessee has also drawn our attention to the judgments of Hon'ble Supreme Court in the case of Mehta Parikh & Co. v. Commissioner of Income-tax, [1956] 30 ITR 181 (SC) wherein Court has held as that:-
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> > " It has to be noted, however, that beyond these calculations of figures, no further scrutiny was made by the Income-tax Officer or the Appellate Assistant Commissioner of the entries in the cash book of the appellants. The cash book of the appellants was accepted and the entries therein were not challenged. No further documents or vouchers in relation to those entries were called for, nor was the presence of the deponents of the three affidavits considered necessary by either party. The appellants took it that the affidavits of these parties were enough and neither the Appellate Assistant Commissioner, nor the Income-tax Officer, who was present at the hearing of the appeal before the Appellate Assistant Commissioner, considered it necessary to call for them in order to cross-examine them with reference to the statements made by them in their affidavits. Under these circumstances it was not open to the Revenue to challenge the correctness of

> the cash book entries or the statements made by those deponents in their affidavits. This being the position, the state of affairs, as it obtained on 12th January, 1946, had got to be appreciated, having regard to those entries in the cash books and the affidavits filed before the Appellate Assistant Commissioner, taking them at their face value. The entries in the cash books disclosed that, taking the number of high denomination notes at 18 on 2nd January, 1946, there came in the custody or possession of the appellants after 2nd January, 1946, and up to 12th January, 1946, 49 further notes of that high denomination, making 67 such notes in the aggregate, out of which 61 such notes could be encashed by the appellants on 18th January, 1946, through the Eastern Bank. A mere calculation of the nature indulged in by the Income-tax Officer or the Appellate Assistant Commissioner was not enough, without any further scrutiny, to dislodge the position taken up by the appellants, supported as it was, by the entries in the cash book and the affidavits put in by the appellants before the Appellate Assistant Commissioner."

> Considering the reconciliation and cash flow statement filed by the assessee along with family settlement deed and affidavit of assessee's wife, wherein she owned responded of having deposited of cash out of her owned source and saving., Therefore, without controverting the fact stated of affidavit by the wife of the assessee, the addition made by the lower authorities even for an amount of Rs. 12,87,100/-is also not sustainable in the hands of the assessee and therefore, the same is directed to be deleted."

The ld. AR further submitted that the ld. CIT (A) is having coterminous power because there cannot be any dispute over the settled legal proposition that the powers of the first appellate authority are very wide and co-terminus with those of the AO. Reference is made to the judgment of Hon'ble Supreme Court in the case of CIT vs. Kanpur Coal Syndicate (1964) 53 ITR 225 (SC) wherein the Hon'ble Supreme Court have held that the powers of the Commissioner (Appeals) are co-extensive with that of the adjudicating authority. What the Assessing Authority can do, can also be done by the Commissioner (Appeals).Section 250 (4) empowers the

CIT (A) to make further inquiries on its own or to direct the AO to make further inquiry and to report him, which also empower the CIT (A) to direct the production of any document / the examination of witness, to enable him to dispose of the appeal. Thus, the legislative intent is quite clear that the CIT(A) should not straight away reject, evidence/s filed before him.

9.1 Considering the facts and circumstances as narrated above and respectfully following the judicial precedents as discussed herein above, we are of the view that the ld. CIT (A) had not utilized his co-terminus power to make enquiries on his own or to direct the AO to make further inquiry and to report him in respect of the affidavit filed by the assessee, to enable him to come to correct conclusion. The ld. CIT (A) was not justified in straight away reject the evidence filed before him. Hence, we set aside the findings of the revenue authorities and the addition made and sustained by the lower authorities deserves to be deleted. The appeal of the assessee is allowed.

10. In the result, appeal of the assessee is allowed.

ITA No. 1180/JPR/2024 :

"1. The impugned order u/s 271(1)(c) of the I.T. Act, 1961 dated 24.02.2022 as well as the notices and proceedings by the ld. AO are illegal, bad in law, barred by limitation, without jurisdiction, without approval/satisfaction from the proper or competent authority, against the principle of natural justice and various other reasons or and further contrary to the real facts of the case hence the same may kindly be quashed.

1.2 The ld. AO has grossly erred in law as well as on the facts of the case in passing the Ex party order without providing adequate and reasonable opportunity of being heard in gross breach of law and not considering the material on record in the gross breach of natural justice. Hence the same entire addition may kindly be deleted and the assessment order may kindly be quashed.

2.1 The ld. CIT (A) has grossly erred in law as well as on the facts of the case in passing the Ex party order without providing the adequate and reasonable opportunity of being heard to the assessee and on wrong stands are in gross breach of law and are bad in law, invalid, illegal and on facts of the case, and hence the same may kindly be quashed and the resultant addition may kindly be deleted in full.

2. Rs. 4,93,570/- : The ld. CIT (A) has grossly erred in law as well as on the facts of the case in confirming the penalty of Rs. 4,93,570/- u/s 271(1)(c) of the Act imposed by the ld. AO. The ld. CIT (A) and AO have also erred in not considering the vital facts and material available on record in their true perspective and sense. Hence the penalty so made by the ld. AO and confirmed by the ld. CIT (A) is also being contrary to the real facts of the case and not according to the provision of law, hence the same may kindly be deleted in full.

3. That the appellant prays your honour indulgences to add, amend or alter of or any of the grounds of the appeal on or before the date of hearing."

The grounds raised in this appeal are interrelated and interconnected and relate to challenging the order of the ld. CIT(A) on the ground that impugned order u/s 271(1)(c) dated 24.02.2022is bad in law, illegal, barred by limitation, without jurisdiction, without approval/satisfaction from the proper or competent authority, against the principle of natural justice and various other reasons, therefore, all the grounds are being adjudicated together.

11. The brief facts of the case are that in this case assessment proceedings were completed under section 147 read with section 144 of the I.T. Act, 1961 vide order dated 24.09.2021 assessing the total income of the assessee at Rs. 21.63,980/- by making an addition of Rs. 19,81,560/- on account of unexplained investment under section 69 of the IT Act, 1961 and initiated penalty proceedings under section 271(1)(c). Subsequently, penalty order was passed vide order dated 24.02.2022 imposing penalty of Rs. 4,93,570/- on account of concealment of income. On appeal, the ld. CIT (A) dismissed the appeal of the assessee.

Now the assessee has come in appeal before the Tribunal.

12. We have already considered and decided the quantum appeal of the assessee in ITA No. 1179/JPR/2024 herein above, setting aside the assessment proceedings under section 147 read with section 144 of the IT Act, 1961 and deleted the addition made and sustained by the lower authorities. Since the very basis of penalty has been set aside by us as aforesaid, therefore, there remains no scope of imposing penalty. On the above facts, we quash the order of the ld. CIT (A).

13. In the result, appeal of the assessee is allowed.

ITA No. 1181/JPR/2024 :

"1. The impugned order u/s 271(1)(b) of the I.T. Act, 1961 dated 15.03.2022 as well as the notices and proceedings by the ld. AO are illegal, bad in law, barred by limitation, without jurisdiction, without approval/satisfaction from the proper or competent authority, against the principle of natural justice and various other reasons

or and further contrary to the real facts of the case hence the same may kindly be quashed.

1.2 The ld. AO has grossly erred in law as well as on the facts of the case in passing the Ex party order without providing adequate and reasonable opportunity of being heard in gross breach of law and not considering the material on record in the gross breach of natural justice. Hence the same entire addition may kindly be deleted and the assessment order may kindly be quashed.

2.1 The ld. CIT (A) has grossly erred in law as well as on the facts of the case in passing the Ex party order without providing the adequate and reasonable opportunity of being heard to the assessee and on wrong stands are in gross breach of law and are bad in law, invalid, illegal and on facts of the case, and hence the same may kindly be quashed and the resultant addition may kindly be deleted in full.

3. Rs. 20,000/- : The ld. CIT (A) has grossly erred in law as well as on the facts of the case in confirming the penalty of Rs. 20,000/- u/s 271(1)(b) of the Act imposed by the ld. AO. The ld. CIT (A) and AO have also erred in not considering the vital facts and material available on record in their true perspective and sense. Hence the penalty so made by the ld. AO and confirmed by the ld. CIT (A) is also being contrary to the real facts of the case and not according to the provision of law, hence the same may kindly be deleted in full.

3. That the appellant prays your honour indulgences to add, amend or alter of or any of the grounds of the appeal on or before the date of hearing."

The grounds raised in this appeal are interrelated and interconnected and relate to challenging the order of the ld. CIT(A) on the ground that impugned order u/s 271(1)(b) dated 15.03.2022is bad in law, illegal, barred by limitation, without jurisdiction, without approval/satisfaction from the proper or competent authority, against the principle of natural justice and various other reasons, therefore, all the grounds are being adjudicated together.

14. The brief facts of the case are that in this case assessment proceedings were completed under section 147 read with section 144 of the I.T. Act, 1961 vide order dated 24.09.2021 assessing the total income of the assessee at Rs. 21,63,980/- by making an addition of Rs. 19,81,560/- on account of unexplained investment under section 69 of the IT Act, 1961 and initiated penalty proceedings under section 271(1)(b). Subsequently, notices under section 142(1) were issued to the appellant on 11.02.2021 and 07.09.2021. Show cause notices u/s 271(1)(b) r.w.s. 274 of the Act were issued and served on 19.11.2021 and 10.12.2021. The appellant did not respond to any of the notices issued to him. Further, the case was referred to the verification unit and letter dated 24.11.2021 was served on the appellant. The appellant remained non compliant to this too. Therefore, penalty proceedings were initiated u/s 274 read with section 271(1)(b) of the IT Act, 1961 and notice u/s 271(1)(b) of the Act was issued vide notices dated 24.09.2021. Subsequently, penalty order was passed vide order dated 15.03.2022 levying penalty of Rs. 20,000/- holding the appellant in default for non compliance of notices issued under section 142(1) during the course of assessment proceedings. On appeal, the ld. CIT (A) dismissed the appeal of the assessee.

Now the assessee has come in appeal before the Tribunal.

15. At the time of hearing before us, the ld. AR of the assessee submitted his written submission as under :-

"**SUBMISSIONS:**

1. No notices has been served upon the assessee : At the very outset it is submitted that admittedly the assesseeis doing business and farming and a regular IT assessee and filling his return of income regularly. As both the notices have been sent at the email address either of the counsel and the assessee, the assessee is not used to check the email and was not conversant with the emails. The notices sent on the email could not be come in to knowledge to the assesseee. As the assessee was not sing those email and otherwise if had received he could have responded the same. As the notices have not been served physically.

1.2 He had also no knowledge of the notices. And also there was no mensrea/malafide intention for non compliance of assessing officer notices. The assessee has come to know only when he had received the penalty orders.

1.3. Further it is also admitted facts that the there was Covid-19 period from March 20 to till March 2022 and the Honble Supreme Court had extend the due date of many proceeding or filling the appeal and other matters. Thus there was also exist a reasons cause. During the Covid-19 period the Govt. and Courts was also having liberal view. And it is also reason that when the Honble Supreme Court had extend the time limits in various matters, then also no penalty should be imposed for non compliance of notices in those periods.

1.3 Due to all these reason the assessee could not make compliance of notice and the ld. AO nowhere provided any documentary proof that the notices were served on him physically. Hence no penalty can be imposed.

1.4 Thus no penalty should be imposed on a poor innocent assessee, when there was no fault and guilty mind has been established. Thus there was no melafide intention of the assessee nor counsel for not to comply the notices, when it is an admitted facts that the assessee is a regular IT assessee from last many years and till regularly filling his ITR . Further when the assessee has come to know he himself engaged the counsel and making the compliance the notices and filling the reply.

2. Technical breach only: Alternatively and without prejudice to our other submission, even assuming some default was there, the same at the best was a merely technical and venial breach of law and the conduct of the assessee has not been shown to be contumacious. No deliberate defiance of law is established. It has been held that by the Honble Supreme Court in the case of **Hindustan Steels v/s State of Orisa 83 ITR 26 (SC).** "That in order to impose penalty for failure to carry out a statutory obligation is the result of quasi criminal proceedings and penalty will not ordinarily be imposed, unless

the party obliged either acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest or acted in conscious disregard of its obligation. The Supreme Court has further laid down that penalty will not be imposed merely because it is lawful to do so. Whether penalty should be imposed for failure to perform a statutory obligation is a matter of discretion of the authority and is to be exercised judiciously and on a consideration of all the relevant circumstances. Even if a minimum penalty is prescribed the authority competent to impose the penalty, will be justified in refusing to impose penalty when there is a technical or venial breach of the provisions of Act or where the breach flows from a bona fide belief that the offender is not liable to act in the manner prescribed by the statute." The assessee in any case entertained a bonafide belief that no notice has come to his notice as we have already stated in above paras 1. Hence due to bonafide belief if any the assessee should not be suffer. This way a reasonable cause did exist u/s 273B and hence also the penalty imposed may kindly be quashed. Thus due to the negligence of the consultants/counsel if any a poor assessee should not be suffered.

3. The ld. CIT(A) has one side accepted the reason for delay in filing the appeal other side he has confirmed the penalty which shows the contradictory approach of the ld. CIT(A). The ld. CIT(A) has confirmed the penalty in a very causal manner, which is clearly appearing from the order of the ld. CIT(A).

4. "Section 272A FAILURE TO FURNISH RETURNS, COMPLY WITH NOTICES, CONCEALMENT OF INCOME, ETC.

(1) If the Assessing Officer or the Commissioner (Appeals) in the course of any proceedings under this Act, is satisfied that any person -

(a) (Omitted)

(b) Has failed to comply with a notice under sub-section (1) of section 142 or

sub-section (2) of section 143 or fails to comply with a direction issued under sub-section (2A) of section 142; or

(i) (Omitted)

(ii) In the cases referred to in clause (b), in addition to any tax payable by him, a sum which shall not be less than one thousand rupees but which may extend to twenty-five thousand rupees for each such failure;

Section 273B in The Income- Tax Act, 1995 "273B. Penalty not to be imposed in certain cases.- Notwithstanding anything contained in the provisions of clause (b) of sub-section (1) of section 271, section 271A, section 271AA, section 271B , section 271BA, section

271BB, section 271C, section 271CA, section 271D, section 271E, section 271F, section 271FA, section 271FB,section 271G, clause (c) or clause (d) of sub-section (1) or sub-section (2) of section 272A, sub-section (1) of section 272AA or section 272B or sub-section (1) or sub-section (1A) of section 272BB or sub-section (1) of section 272BBB or clause (b) of sub- section (1) or clause (b) or clause (c) of sub-section (2) of section 273, no penalty shall be imposable on the person or the assessee, as the case may be, for any failure referred to in the said provisions if he proves that there was reasonable cause for the said failure."

From a perusal of the above provisions, we can understand that, notwithstanding anything contained in the provisions of clause (b) of Sub-section (1) of section 271, no penalty shall be imposed on the person or the assessee as the case may be, for any failure referred to in the said provision, if he proves that there was reasonable cause for the said failure. So it can be understood that penalty cannot be imposed, if the assessee is able to prove that there was reasonable cause for the said failure of not complying with the notice served on them under sub-section (1) of section 142 of the Act.

The meaning of reasonable cause has been stated in the case of **Woodward Governor India P. Ltd. Vs. CIT and ors. (2002) 253 ITR 745 (Delhi)** para 5 & 6, is reproduced below:-

"What would constitute reasonable cause cannot be laid down with precision. It would depend upon factual background and the scope for extremely limited and unless the conclusions are perverse based on conjectures or surmises and/ or have been arrived at without consideration of relevant material and/or have been arrived at without consideration of no scope for interference. Reasonable cause, as applied to human action is that which would constrain a person of average intelligence and ordinary prudence. The expression "reasonable" is not susceptible of a clear and precise definition; for an attempt to give a specific meaning to the word not space. It can be described as rational according to the dictates of reason and is not excessive or immoderate.

The word "reasonable" has in law the prima facie meaning of reasonable with regard to those circumstances of which the actor, called on to act reasonably, knows or ought o know (see In re, A Solicitor (1945) KB 368 (CA).Reasonable cause can be reasonably said to be a cause which prevents a man of average intelligence and ordinary produce, acting under normal circumstances, without negligence or inaction or want of bona fides.

In the case of **Azadi Bachao Andolan v. Union of India 252 ITR 471 (Delhi),** Delhi, the Hon'ble High Court held that is (reproduced below):-

"Section 273B starts with a non obstante clause and provides that notwithstanding anything contained in several provisions enumerated therein including section 271C, no penalty shall be imposable on the person or the assessee, as the case may be, for any failure referred to in the said provisions, if he proves that there was reasonable cause for the said failure A clause beginning with "notwithstanding anything" is sometimes appended to a section in the beginning with a view to give the enacting part of the section in case of conflict an overriding effect over the provision of Act mentioned in the non obstante clause (see Orient Paper and Industries Ltd v State of Orissa, AIR 1991 SC 672) A non obstante clause may be used as a legislative device, to modify the ambit of the provision of law mentioned in the non obstante clause, or to override it in specified circumstances (see T R Thandur v Union of India, AIR 1996 SC 1643) The true effect of the non obstante clause is that in spite of the provision or Act mentioned in the non obstante clause, the enactment following it will have its full operation or that the provisions embraced in the non obstante clause will not be an impediment for the operation of the enactment (see SmtParayankandiyalEravathKanapravanKalliani Amma v K Devi, AIR 1996 SC 1963) Therefore, in order to bring in application of section 271C in the backdrop of section 273B, absence of reasonable cause, existence of which has to be established by the assessee, is the sine qua non Levy of penalty under section 271C is not automatic Before levying penalty, the concerned officer is required to find out that even if there was any failure referred to in the concerned provision the same was without a reasonable cause. The initial burden is on the assessee to show that there existed reasonable cause which wag the reason for the failure referred to in the concerned provision Thereafter the officer dealing with the matter has to consider whether the explanation offered by the assessee or the person, as the case may be, as regards the reason for failure, was on account of reasonable cause 'Reasonable cause" as applied to human action is that which would constrain a person of average intelligence and ordinary prudence It can be described as probable cause It means an honest belief founded upon reasonable grounds, of the existence of a state of circumstances, which assuming them to be true, would reasonably lead any ordinarily prudent and cautious man, placed in the position of the person concerned, to come to the conclusion that the same was the right thing to do The cause shown has to be considered and only if it is found to be frivolous, without substance or foundation, the prescribed consequences follow. The above being the position, the Commissioner's non-consideration of the plea raised by the assessee about the existence of reasonable cause vitiated the order On that score, we find the order passed by the Commissioner to be non- maintainable."

From a perusal of the records it reveals that no notice u/s 142(1) was served, failure of the assessee to comply with such notices cannot be said to be a default which may justify the levy of penalty u/s 271(1)(b) of the Act. The ld. AO as well as ld. CIT(A) also nowhere stated that these notices has been served upon the assessee.

5.Therefore in view of the above submissions the penalty so initiated impose may kindly be deleted in full and oblige."

16. On the other hand, the ld. DR supported the orders of the revenue authorities.

17. We have already considered and decided the quantum appeal of the assessee in ITA No. 1179/JPR/2024 herein above, setting aside the assessment proceedings under section 147 read with section 144 of the IT Act, 1961 and deleted the addition made and sustained by the lower authorities. Considering the occupation of the appellant and genuineness of the reasosn due to which compliance to the notices could not be done by the appellant we delete the penalty so levied by the ld. AO and confirmed by ld. CIT (A).

18. In the result, appeal of the assessee is allowed.

ITA No. 1182/JPR/2024 :

"1. The impugned order u/s 154 of the I.T. Act, 1961 dated 24.03.2023 as well as the notice u/s 154 and action or proceedings u/s 154 are illegal, bad in law, barred by limitation, without jurisdiction, without approval/satisfaction from the proper or competent authority, against the principle of natural justice and various other reasons or and further contrary to the real facts of the case hence the same may kindly be quashed.

1.2 The ld. AO has grossly erred in law as well as on the facts of the case in passing the Ex party order u/s 144 rws 147 without providing the adequate and reasonable opportunity of being heard to the assessee in gross breach of law and are bad in law, invalid, illegal and on facts of the case, and hence the same may kindly be quashed and the resultant addition may kindly be deleted in full.

2.1 The ld. CIT (A) has grossly erred in law as well as on the facts of the case in passing the Ex party order without providing the adequate and reasonable opportunity of being heard to the assessee and on wrong stands are in gross breach of law and are bad in law, invalid, illegal and on facts of the case, and hence the same may kindly be quashed and the resultant addition may kindly be deleted in full.

3. The ld. AO has grossly erred inlaw as well as on the facts of the case in charging the interest u/s 234A,. The interest so charged is being totally contrary to the provision of law and on facts of the case and hence same may kindly be deleted in full.

4. That the appellant prays your honour indulgences to add, amend or alter of or any of the grounds of the appeal on or before the date of hearing."

19. Brief facts of the case are that the assessment was completed on 29.04.2021 under section 147 read with section 144 of the IT Act, 1961 assessing the total income of the appellant at Rs. 21,63,980/-. Subsequently, it was noticed by the AO from the assessment record that the amount of Rs. 48,980/- was undercharged on account of interest u/s 234A. Accordingly, notice u/s 154 was issued on12.01.2023 seeking appellant's objection, if any, to the proposed rectification. However, the appellant did not submit any reply to the said notice. In view of the same, the AO passed the order u/s 154 recomputing the interest u/s 234A of the Act. On appeal, the ld. CIT (A) dismissed the appeal of the assessee.

Now the assessee has come in appeal before the Tribunal.

20. We have already considered and decided the quantum appeal of the assessee in ITA No. 1179/JPR/2024 herein above, setting aside the assessment proceedings

under section 147 read with section 144 of the IT Act, 1961 and deleted the addition made and sustained by the lower authorities. Since the very basis of rectification under section 154 has been set aside by us as aforesaid, therefore, there remains no scope of charging interest under section 234A of the IT Act, 1961. On the above facts, we quash the order of the ld. CIT (A). Thus, the appeal of the assessee is allowed.

21. In the result, all the appeals of the assessee are allowed.

Order pronounced in the open court on 03/06/2025.

Sd/-	Sd/-
राठौड़ कमलेश जयन्तभाई) (RATHOD KAMLESH JAYANTBHAI) लेखा सदस्य / Accountant Member	(डॉ.एस.सीतालक्ष्मी) (Dr. S. Seethalakshmi) न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 03/06/2025
*Santosh
आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Sh. Ramesh Kumar, Jhunjhunu.
2. प्रत्यर्थी / The Respondent- ITO, Ward-1, Jhunjhunu.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { ITA No. 1179 to 1182/JPRR/2024}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar