IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'D' NEW DELHI

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

ITA Nos.2200 & 2201/Del/2024
Assessment Years: 2016-17 & 2017-18

Ethiopian Airlines Group, Unit no. 104, 1st Windfall Sahara Plaza, Andheri Kurla Road, Mumbai	**Vs.**	ACIT, Intl. Taxation, Circle-1(2)(2), Delhi
PAN: AAACE1046M		
(Appellant)		**(Respondent)**

Assessee by	Sh. Rajiv Palpuri, CA Sh. P.K. Sahu, Adv.
Department by	Sh. Vizay B. Vasanta, CIT(DR)

Date of hearing	13.03.2025
Date of pronouncement	05.06.2025

ORDER

PER SATBEER SINGH GODARA, JM

These assessee's twin appeals ITA Nos. 2200 & 2201/Del/2024; for assessment years 2016-17 and 2017-18, arise against Assistant Commissioner of Income Tax [in short, the "ACIT"], Circle- International Taxation-1(2)(2), New Delhi's as many assessments; framed on 06.03.2024 and 08.03.2024, having DINs & Letter Nos. ITBA/COM/F/17/2023-24/1062121507(1) and

ITBA/COM/F/17/2023-24/1062123964(1); respectively, involving proceedings under section 147 r.ws. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case files perused.

3. Both the parties very fairly inform us at the outset that these assessee's twin appeals raise it's identical sole substantive ground of taxability of the corresponding revenues derived from pilot training services provided to M/s. Flight Simulation Technique Centre (P) Ltd. in India. We thus treat the assessee's former appeal ITA No. 2200/Del/2024 as the "lead" case for the sake of convenience and brevity.

4. Now come the admitted relevant facts. This assessee's M/s. Ethiopian Airlines Group is an airline having its head office at Bole International Airport, P.O. 1755, Adis Ababa, Ethiopia. It had entered into an agreement of providing flight simulator and pilot training services to a Dubai (UAE) based entity, namely, Flight Simulation Technique Services "FSTC"; who in turn, had a group entity in the name and style of M/s. Flight Simulation Technique Centre (P) Ltd. "FSTL", in India. This last entity had further executed advance training simulator service agreements with

various airlines, namely, Jet Airways, Vistara, Indigo, Goair etc. for training of licensed pilot on simulator. And that it is in this factual backdrop that the above indian entity performed its pilot training obligation through its Dubai based group entity; who in turn, had executed its agreement with the assessee for availing its simulator and other services at Adis Ababa. The assessee had admittedly received revenue receipts of Rs.1,70,86,740/- in this factual backdrop (through Dubai route) which stood treated as fees for technical services "FTS" and liable to be assessed in India; in the Assessing Officer's draft assessment framed on 24th May, 2023, and upheld in learned DRP's directions, as follows:

> *"5. DRP DIRECTIONS:*
>
> *5.1 The moot question is whether the amount paid by Flight Simulation Techniques Centre Pvt. Ltd, India (hence forth FSTI") to Ethiopian Airlines (hence forth" EA") is chargeable to tax in India under the provisions of Income-tax Act read with the provisions of relevant DTAA. AO has held that the income received by EA is chargeable to tax as fees for technical services (FTS) under section 9(1)(vii) read with section 115A of the Income-tax Act. On merit, assessee's grounds are basically two-fold. First, the contract agreement dated 15 May 2017 is between Flight Simulation Techniques Centre Pvt. Ltd, UAE (henceforth" FSTC, UAE") an affiliate of FSTI and the EA and not between FSTI and EA for providing training of pilots as the Bole International Airport, Adias Ababa, Ethiopia. Second, as the transactions are between two non-residents Le FSTC, UAE and the EA and the services are rendered in Ethiopia, there is no chargeability of income in India. Additionally, the nature of income is business income for EA which accrues or arises only in Ethiopia in view of Article 7 of the India Ethiopia DTAA read with section 9(1)(1) of the income-tax Act*

5.2 From the submissions made by the assessee from time to time and also from the hearing before the Panel, the following facts emerge. A survey u/s 133A of the Act was conducted on the premises FSTI and it was ascertained from form 15CA/CB filed by the payer that foreign remittances to EA amounting to 1,70,86.746 INR was made for the relevant financial year which was not subject to tax deduction at source u/s 195 of the Act. Accordingly, proceedings were also initiated against the payer us 201(1)/201(1A) of the Act. However, the status of such proceedings could not be obtained from the assessee during the hearing. Therefore, even though a legal agreement is made between the FTSC, UAE and the EA for provision of pilot training services, the payment was made by FSTL India to EA.

5.3 Flight Simulation Techniques CentrePvt. Ltd (FSTI), the payer is a company which is incorporated in India. It has an affiliate in UAE namely Flight Simulation Techniques Centre (FSTC). The survey action reveals that FSII specialises in the training of pilots for the Airline carrier B 787 for several domestic airlines operators such as Indigo, Go-Air, Jet Airways, Spice-jet, Air Asia, Vistara, etc. including training of other private persons. As per the scope of services as evident from aforesaid agreement, the EA agreed to make available the services of its B 787 simulator stationed at Bole International airport, Adias Ababa for the use by FISI/FTSC for training of pilots of various airline operators of India.

Characterization of Income

5.4 In order to proceed, one should first appreciate the scheme of taxation of a non-resident in India. The chargeability of income in respect of a non-resident would be clear if one understands the scheme of taxation of non-residents in India. Unlike resident assesses, a non-resident is taxed in India in a limited way only to the extent of income that is sourced in India. Under the provisions of the Income-tax Act, a non-resident is chargeable to tax on income that is sourced in India. The source rules are given in section 5(2) and section 9 of the Income-tax Act. Under section 5(2) of the Act, a foreign company or any other non-resident person is fiable to tax on all income which is received or is deemed to be received in India by or on behalf of such person, or income which accrues or arises or is deemed to accrue or arise to it in India Section 9 of the Act, thereafter, specifies certain types of income that are deemed to accrue or arise in India in certain circumstances. These two sections embody the source rule of income taxation in India. Only when the chargeability is established, both under domestic tax law and under the provisions of the DTAA, the income of the non-resident is charged to tax in India. However, the chargeability is dependent upon the characterization of income stream

as tax rates are applied under the income-tax act and under relevant provisions of DTAA based on nature of income.

5.5 Assessee's plea that such service income is in the nature of business income courts in India including Apex court from time to time such as regularity, continuity, frequency, volume is absent. In order to categorize certain income stream as business income in the hands of non-resident in a source country, the taxpayer need to exhibit that his/her involvement is substantial. In other words, the non-resident creates a taxable presence in a source country only when it establishes significant/substantial economic connection. The PE threshold rules for taxation of business profits of non-resident in a source country is based on this criterion According to the Apex court in the case of R D Agrawal (56 ITR 20,24), non-resident is said to have a business activity if there exists a real and intimate relation between trading activity carried on outside the taxable territories and trading activity within the territories. The landmark judgment of the Andhra Pradesh High Court in the case of GVK Industries Ltd (228 ITR 564) held that to constitute a business activity there must be continuity of activity or operation of the non- resident with the Indian party and a stray or isolated transaction is not enough to constitute business activity. Op the contrary, in the instant case, the assessee enters into an agreement with the FSTI/FSTC who in turn pays the assessee in a pre-determined price which is fixed on the basis of usage (use per hour basis) and that to for a fixed term. These are in fact the attributes of a passive income. Therefore, it is absolutely clear that the assessee's case is that of "business with" India as against "business in". In view of the above consideration received by the assessee company is not business income.

5.6 Now let us turn to ascertain whether the service income constitutes FTS. The FIS is defined in Explanation-2 as under:

"Explanation 2. For the purposes of this clause, "fees for technical services means any consideration (including any lump sum consideration) for the rendering of any managerial technical or consultancy services (including the provision of services of technical or othe personnel) but does not include consideration for any construction, assembly, mining or like project undertaken by the recipient or consideration which would be income of the recipient chargeable under the head "Salaries":

As per Explanation 2 to Section 9(1)(vii), "fees for technical services (FTS) means an consideration (including any lump sum consideration) for the rendering of any managerial, technical or consultancy services (including the provision of services of technical or other personnel) but does not include consideration for any construction assembly, mining

or like project undertaken by the recipient or consideration which would be income of the recipient chargeable under the head "Salaries". In GVK Ethiopian Airlines Group Industries Ltd. [2015] 371 ITR 453 (SC), the Apex court held that terms managerial, technical and consultancy are not defined anywhere in the Income Tax Act, 1961. In the absence of definition under Income Tax Act, the common and general meaning of these terns should be taken into consideration. For simplicity, any services that involves technology is a technical service.

The ordinary meaning of the term "technical" involves the application of specialized knowledge, skill, or expertise with respect to a particular art, science, profession, ser occupation. Therefore, fees received for services provided by regulated professions such as law, accounting, architecture, medicine, engineering, and dentistry would be fees for technical services within the meaning of FIS as per the UN Model Commentary. As per plain dictionary meaning "Technical" means involving the sorts of machines, processes, and materials that are used in Industry, transport, and communications. As a result, any service, whether through machines or human efforts, that involves the application of specialized knowledge, skill, or expertise, is a technical service. In the instant case, the receipts in the hands of the assessee company are towards service facility including making available of simulator for use for training of pilots. Needless to say, the training of pilot in simulator involves specialized knowledge, skill, or expertise. Therefore, such services fall under the scope of FTS under Explanation-2 of section 9(1)(vii) of the Act.

Taxability of Income under Income-tax Act:

5.7 Once, the nature of income is ascertained the next step is to find out the taxability of such royalty income under the domestic tax law i.e. under the provisions of Income-tax Act. Under the scope of source rule under section 5(2) of the Income-tax Act, the taxable income of the non-resident constitutes income from all sources that accrues or arises or is received in India or the income which is deemed to accrue or arise or received in India. The concept of accrual of income is based on crystallization of the right to receive the income. Apparently, in the instant case the right to receive the income by the assessee company, from FSTC for providing simulator for training of pilots has not been disputed. Therefore, the income accrues or arises in India under section 5(2)(i) of the Act. Accordingly, the said income is sourced in India in the hands of the assessee. Second, the Source Rule was further explained by the Apex court in GVK Industries case (332 ITR 130) where in the Apex Court has held that the income of the recipient to be charged or chargeable in the country where the source of payment is located. As per the information available on the record, the

form 15CA filed by the assessee (which became the basis of proceeding before the AO), the foreign remittances are made to by FSTC India to assessee company. There is no dispute to this fact. Therefore, even though the Ethiopian Airlines Group AY 2016-17/09

agreement for service facility including making available of simulator is made between two non-residents that is the assessee company and FSTC, a company incorporated in UAE, fact that source of payment of such income is in India does not get altered. Accordingly, the income of the assessee company has arisen in India. as the location of payment is in India. Therefore, under the primary source rule under section 5(2)(i) of the Act, the income received by the assessee company (EA) accrues or arises in India. As a result, further reference to deeming provisions under section 9 of the Act is undesirable for ascertaining of chargeability of income. Alternatively, only when the primary sourcing rule under section 5(2) of Act fails to establish the chargeability, a reference to deeming rules under section 9 of the Act is necessary.

5.8 Without prejudice to the above, income of the assessee is also chargeable to tax under section 9(1)(vii) of the Act. Under the provisions of the said section Income by way of fees for technical services payable by a Government, Resident, or non resident subject to certain exceptions are chargeable to tax under the Act. Assessee's case is that the services are rendered in Ethiopia and accordingly, its transactions fall under the exception under section 9(1)(vii)(b) of the Act. The exception states that where the fees are payable in respect of services utilized in a business or profession carried on by such person outside India or for the purposes of making or earning any income from any source outside India. In this context, one need to appreciate that the place of rendition of services becomes irrelevant vide explanation below section 9(2) of the Act inserted in Finance Act 2010 with retrospective effect from 01.06.1976 For the sake of brevity, the said explanation is reproduced as under:

59 In this context, one need to appreciate that the place of rendition of services becomes irrelevant vide explanation below section 9(2) of the Act inserted in Finance Act 2010 with retrospective effect from 01.06.1976. For the sake of brevity, the said explanation is reproduced as under:

> *Explanation. For the removal of doubts, it is hereby declared that for the purposes of this section, income of a non-resident shall be deemed to accrue or arise in India under clause (v) or clause (vi) or clause (vii) of sub-section (1) and shall be included in the total income of the non-resident, whether or not,*

> *(1) the non-resident has a residence or place of business or business connection in India; or*
>
> *(ii) the non-resident has rendered services in India..*

As per explanation below section 9(2) of the Income-tax Act, the interest or royalty or FTS would be deemed to be sourced in India if the same is utilized in India. This enactment overrides the scope of taxation under section 9(1)(v) 9(1)(vi) and 9(1)(vii) of the Act. This is an admitted position of law.

5.10 This concept is based on destination-based taxation as per which the source of service income is where the consumption of services takes place. Apparently, as per the details gathered during the survey action and submission furnished by the assessee before AO and also during this proceeding, the services of training of pilots in simulatorare utilized in India by the pilots and other crews of domestic airline operators such as indigo, spice-jet, Indian airlines, Air India etc. Therefore, clearly the consumption of services is in India. Accordingly, the services are utilized in India. Hence, the service income of assessee is sourced in India under section 9(1)(vii) of the Act.

5.11 The bright line test of utilization of services is where the cost of such services is borne. Accordingly, the source of income is the location of payment. This position has been adopted by the Hon'ble Supreme Court in the case in GVK Industries case (332 ITR 130). Apex Court has held that the income of the recipient to be charged or chargeable in the country where the source of payment is located, to clarify, where the payer is located. The brief facts are stated as below:

> *Assessee paid fees to a non-resident (NRC). The obligation of the NRC was to: (1) Develop comprehensive financial model to tie-up the rupee and foreign currency loan requirements of the project. (ii) Assist expert credit agencies world-wide and obtain commercial bank support on the most competitive terms. (iii) Assist the appellant company in loan negotiations and documentation with the lenders. The assessee claimed that as the fees were paid for services rendered outside India, the same were not chargeable to tax in India and that the assessee was under no obligation to deduct TDS u/s 195. However, the AO and CIT rejected the claim of the assessee. The High Court (228 ITR 564) held that the said payment was not assessable u/s 9(1)(i) but that it was assessable u/s 9(1)(vii) of the Act. The assessee claimed that s. 9(1)(vii) of the Act was constitutionally invalid as it taxed extra-territorial transactions. However, this claim was rejected by the Constitution Bench of the Hon'ble Supreme Court in 332 ITK 130. On merits, the matter was*

remanded to the Division Bench of the Supreme Court. The Division Bench while dismissing the appeal held:

> *"(iii) Re "Source Rule" in s. 9(1)(vii): On a studied scrutiny of the said Clause (b) of Section 9(1)(vii), it becomes clear that it lays down the principle what is basically known as the "source rule", that is, income of the recipient to be charged or chargeable in the country where the source of payment is located, to clarify, where the payer is located. The Clause further mandates and require that the services should be utilized in India"*

The decision of the apex court settles the position that location of payment is the location where the services are utilized. Alternatively, the location of payment of serves as the proxy to indicate the place of utilization of service. In the instant case, evidently the location of payment of services is in India.

5.12 As a result, the income of assessee of 1,70,86,746 INR is sourced in India under section 9(1)(vii) of the Act. In view of the above, assessee's reliance on various orders of ITAT and High Court to demonstrate that income is not taxable being accruя om arises outside India are not acceptable as the views are contrary to the decision of Apex court in the case of GVK Industries (supra) and the provisions of law.

5.13 In view of the above, the aforesaid grounds taken by the assessee is rejected and the AO is directed to incorporate the direction appropriately while passing the final order."

This is what leaves the assessee aggrieved.

5. We have given our thoughtful consideration to the assessee's and Revenue's vehement submissions reiterating their respective stands against and in support of the learned lower authorities' action treating the impugned receipts derived from providing simulator and other allied services to the ultimate payer entity in India. We find no reason to uphold the same on merits. This is for

the precise reason that neither the assessee nor the Dubai based entity having a group company in India for providing any services in India which could held as taxable in India.

6. So far as the Revenue's stand that in light of the statutory amendment in section 9(1)(vii) by insertion of Explanation II therein vide Finance Act, 2010 with retrospective effect from 01.06.1976 (supra) is concerned, it is vehemently argued at the department's behest that such a residential status or the corresponding services rendered in India is no more a decisive factor. Our attention is further sought to be drawn to Article 12(3)(b) of India and Ethiopian Double Taxation Avoidance Agreement "DTAA" that there is no exception to the above statutory provisions therein nor does it contain any "make available" clause.

7. All these Revenue's argument failed to evoke our concurrence. We wish to reiterate here at the cost of repetition all that what the assessee has done is to provide its flight simulators having standard operating mechanism to the indian pilots in Ethiopia than having rendered any customized services to suit their specific requirements. That being the case, we are indeed guided by the hon'ble jurisdictional high court's recent decision in SFDC Ireland

Ltd. Vs. CIT (2024) 160 taxmann.com 328 (Del); following hon'ble apex court's landmark decision in CIT Vs. Kotak Securities (2016) 67 taxmann.com 356 (SC); negating the Revenue's very stand treating such standard facilities as "FTS" as follows:

> *"32. Proceeding to explain the meaning liable to be attributed to the expression technical services, the Court in Kotak Securities Ltd. (Supra) held:*
>
> *"8. A reading of the very elaborate order of the assessing officer containing a lengthy discourse on the services made available by the Stock Exchange would go to show that apart from facilities of a faceless screen based transaction, a constant upgradation of the services made available and surveillance of the essential parameters connected with the trade including those of a particular/single transaction that would lead credence to its authenticity is provided for by the Stock Exchange. All such services, fully automated, are available to all members of the Stock Exchange in respect of every transaction that is entered into. There is nothing special, exclusive or customised service that is rendered by the Stock Exchange. "Technical services" like "managerial and consultancy service" would denote seeking of services to cater to the special needs of the consumer/user as may be felt necessary and the making of the same available by the service provider. It is the above feature that would distinguish/identify a service provided from a facility offered. While the former is special and exclusive to the seeker of the service, the latter, even if termed as a service, is available to all and would, therefore, stand out in distinction to the former. The service provided by the Stock Exchange for which transaction charges are paid fails to satisfy the aforesaid test of specialised, exclusive and individual requirement of the user or consumer who may approach the service provider for such assistance/service. It is only service of the above kind that, according to us, should come within the ambit of the expression "technical services" appearing in Explanation 2 to Section 9(1)(VII) of the Act. In the absence of the above distinguishing feature, service, though rendered, would be mere in the nature of a facility offered or available which would not be covered by the aforesaid provision of the Act.*
>
> *9. There is yet another aspect of the matter which, in our considered view, would require a specific notice. The service made available by the Bombay Stock Exchange [BSE Online Trading (BOLT) System] for*

which the charges in question had been paid by the appellant assessee are common services that every member of the Stock Exchange is necessarily required to avail of to carry out trading in securities in the Stock Exchange. The view taken by the High Court that a member of the Stock Exchange has an option of trading through an alternative mode is not correct. A member who wants to conduct his daily business in the Stock Exchange has no option but to avail of such services. Each and every transaction by a member involves the use of the services provided by the Stock Exchange for which a member is compulsorily required to pay an additional charge (based on the transaction value) over and above the charges for the membership in the Stock Exchange. The above features of the services provided by the Stock Exchange would make the same a kind of a facility provided by the Stock Exchange for transacting business rather than a technical service provided to one or a section of the members of the Stock Exchange to deal with special situations faced by such a member(s) or the special needs of such member(s) in the conduct of business in the Stock Exchange. In other words, there is no exclusivity to the services rendered by the Stock Exchange and each and every member has to necessarily avail of such services in the normal course of trading in securities in the Stock Exchange. Such services, therefore, would undoubtedly be appropriate to be termed as facilities provided by the Stock Exchange on payment and does not amount to "technical services" provided by the Stock Exchange, not being services specifically sought for by the user or the consumer. It is the aforesaid latter feature of a service rendered which is the essential hallmark of the expression "technical services" as appearing in Explanation 2 to Section 9(1)(VH) of the Act."

33. Reiterating the aforesaid principles, the Supreme Court in DIT (IT) v. A.P. Moller Maersk AS [2017] 78 taxmabnn.com 287/246 Taxman 309/392 ITR 186 (SC)/(2017) 5 SCC 561 observed: -

"8. The facts which emerge on record are that the assessee is having its IT system, which is called the Maersk Net. As the assessee is in the business of shipping, chartering and related business, it has appointed agents in various countries for booking of cargo and servicing customers in those countries, preparing documentation, etc. through these agents. Aforementioned three agents are appointed in India for the said purpose. All these agents of the assessee, including the three agents in India, used the Maersk Net System. This system is a facility which enables the agents to access several information like tracking of cargo of a customer, transportation schedule, customer information, documentation system and several other informations. For the sake of convenience of all these agents, a centralised system is maintained so that

agents are not required to have the same system at their places to avoid unnecessary cost. The system comprises of booking and communication software, hardware and a data communications network. The system is, thus, integral part of the international shipping business of the assessee and runs on a combination of mainframe and non-mainframe servers located in Denmark. The expenditure which is incurred for running this business is shared by all the agents. In this manner, the systems enable the agents to coordinate cargos and ports of call for its fleet.

9. Aforesaid are the findings of facts. It is clearly held that no technical services are provided by the assessee to the agents. Once these are accepted, by no stretch of imagination, payments made by the agents can be treated as fee for technical service. It is in the nature of reimbursement of cost whereby the three agents paid their proportionate share of the expenses incurred on these said systems and for maintaining those systems. It is re-emphasised that neither AO nor CIT (A) has stated that there was any profit element embedded in the payments received by the assessee from its agents in India. Record shows that the assessee had given the calculations of the total costs and pro rata division thereof among the agents for reimbursement. Not only that, the assessee has even submitted before the Transfer Pricing Officer that these payments were reimbursement in the hands of the assessee and the reimbursement was accepted as such at arm's length. Once the character of the payment is found to be in the nature of reimbursement of the expenses, it cannot be income chargeable to tax.

10. Pertinently, the Revenue itself has given the benefit of Indo-Danish DTAA to the assessee by accepting that under Article 9 thereof, freight income generated by the assessee in these assessment years is not chargeable to tax as it arises from the operation of ships in international waters. Once that is accepted and it is also found that the Maersk Net System is an integral part of the shipping business and the business cannot be conducted without the same, which was allowed to be used by the agents of the assessee as well in order to enable them to discharge their role more effectively as agents, it is only a facility that was allowed to be shared by the agents. By no stretch of imagination, it can be treated as any technical services provided to the agents. In such a situation, "profit" from operation of ships under Article 19 of DTAA would necessarily include expenses for earning that income and cannot be separated, more so, when it is found that the business cannot be run without these expenses. This Court in CIT v. Kotak Securities Ltd. [CIT v. Kotak Securities Ltd., (2016) 11 SCC 424: (2016) 383 ITR 11 has categorically held that use of facility does not amount to technical services, as technical services denote services catering to

> *the special needs of the person using them and not a facility provided to all."*
>
> *34. The aforenoted observations of the Supreme Court were not only apt but also prophetic when viewed in the context of software driven platforms. However, while explaining what would constitute "technical services", the Supreme Court in Kotak Securities Ltd. (Supra) had observed that it must be a service which is provided to cater to the special needs of the client. A self-automatized analytical or predictive software or platform which caters to the requirement of multifarious clients as opposed to one created with special attributes or characteristics tailored to the need of a particular client was stated to fall outside the ken of technical services. It was in the above context pertinently observed that a distinction must be acknowledged to exist between a "service provided" and a "facility offered".*

8. We adopt their lordship's above extracted discussion *mutatis mutandis* to conclude that the learned lower authorities have erred in law and on facts in treating the assessee's impugned receipts derived from providing flight simulator services treated as fee for technical services "FTS" in very terms. Ordered accordingly. The assessee succeeds in its instant "lead" appeal ITA No. 2200/Del/2024. Same order to follow in it's latter appeal 2201/Del/2024 since involving identical set of facts as admitted by both the parties.

All remaining pleadings in the assessee's instant twin appeals stand rendered academic.

9. These assessee's twin appeals ITA Nos. 2200 & 2201/Del/2024 are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 5th June, 2025

Sd/-	***Sd/-***
(S. RIFAUR RAHMAN)	**(SATBEER SINGH GODARA)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Dated: 5th June, 2025.
RK/-
Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi