

**IN THE INCOME-TAX APPELLATE TRIBUNAL “A” BENCH,  
MUMBAI**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER  
&  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No.2612/MUM/2025  
(A.Y. 2020-21)**

<b>Aamir Khan Production Private Limited,</b> 201-203, Prime Plaza, 38A, S.V. Road, Near Asha Parekh Hospital, Mumbai - 400054, Maharashtra	v/s. बनाम	Principal Commissioner of Income Tax-8, Mumbai, Room No. 611, 6 <sup>th</sup> Floor, Aaykar Bhavan, Maharishi Karve Road, Mumbai - 400 020, Maharashtra
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AABCA8997J</b>		
<b>Appellant/अपीलार्थी</b>	<b>..</b>	<b>Respondent/प्रतिवादी</b>

Appellant by :	Shri Ashwin Kashinath,AR
Respondent by :	Ms. Shabana Parveen, (CIT DR)

Date of Hearing	02.06.2025
Date of Pronouncement	09.06.2025

**आदेश / ORDER**

**PER PRABHASH SHANKAR [A.M.] :-**

The present appeal is filed by the assessee against the Revision order u/s 263 of the Act dated 03.03.2025 passed by the Principal Commissioner of Income-tax, PCIT, Mumbai – 8 [hereinafter referred to as “PCIT”] pertaining to assessment order passed u/s. 143(3) of the Income-tax Act, 1961 [hereinafter referred to as “Act”] dated 05.09.2022 for the Assessment Year [A.Y.] 2020-21.



2. The grounds of appeal are as under:-

1. *The Ld. Principal Commissioner of Income-tax-8, Mumbai erred in invoking the jurisdiction under Section 263 of the Income-tax Act, 1961 ('the Act') and passing the order dated 03<sup>rd</sup> March 2025 setting aside the assessment order passed u/s. 143(3) of the Act, without appreciating that the assessment order dated 05<sup>th</sup> September 2022 passed under Section 143(3) r.w.s. 144B of the Act is not erroneous in so far as it is prejudicial to the interest of the Revenue and thus the order passed u/s. 263 of the Act is without jurisdiction.*
2. *The Ld. Principal Commissioner of Income-tax-8, Mumbai erred in directing the Assessing Officer to disallow the claim of deduction to the extent of Rs. 30,00,000/- under Section 80G of the Act on the ground that the donation classified as 'Corporate Social Responsibility' expenditure is not eligible for deduction under Section 80G of the Act.*

3. Facts of the case are that the assessee filed return of income for the relevant assessment year declaring total income of Rs. 34,97,22,150/-. The assessee company is engaged in the business of production and distribution of feature films and related activities and financing activities, besides carries out investment activities. The case was selected for scrutiny and accordingly notice u/s. 143(2) of the Act was issued inter alia for scrutiny of 'large deduction' claimed u/s 80G of the Act. Finally, the assessee was assessed under section 143(3) r.w.s 144B of the Act at total income of Rs. 34,97,22,150/- accepting the returned income.

4. Subsequently, the Id.PCIT after going through the assessment order noticed that the issue pertaining to 80G/CSR expenses did not find any mention in the order. The assessee had claimed deduction i.e. Rs. 55,00,000/- and Rs. 20,00,000/- towards Corporate Social



Responsibility Expenses('CSR') and Donations respectively u/s. 80G of the Act to the tune of Rs.50,00,000/-. On perusal of the details available on record, it was found that the assessee had made donations to Snehalaya to the tune of Rs. 50,00,000/- and had claimed 50% of the same as deduction u/s 80G being Rs.25,00,000/, Further, it was seen that the assessee made donation to Chief Minister's Relief Fund of Rs.25,00,000/-and claimed 100% of the same as deduction u/s. 80G being Rs.25,00,000/-. Thus, payments of Rs.55,00,000/- [Rs.50,00,000 + Rs.5,00,000 (25,00,000-20,00,000 (being donations))] were made towards CSR expenses and not paid voluntarily. According to him, this aspect required verification because the claim with respect to CSR expenses was not allowable as per the provisions of section 37 of the Act. Moreover, perusal of the details on record clearly indicated that the payments towards charity which was purely voluntary in nature did not require any legal obligation to make that contribution. The expenditure for which deduction had been claimed by the assessee was purely CSR expenditure on which 80G deduction was not allowable as CSR expenditure forms part of mandatory requirement of the Companies Act, 2013 and consequently was not eligible for deduction u/s. 80G of the Act. Further, there is no provision to allow such expenditure under the existing provisions of section 37 of the Act. The



Finance (No.2) Act, 2014 introduced Explanation 2 to Section 37(1) (w.e.f. 01.04.2015) to disallow any expenditure incurred by the taxpayer on the activities relating to CSR referred to in section 135 of the Companies Act. According to the PCIT CSR expenditure formed part of the mandatory requirement of the Companies Act 2013, and consequently was not eligible for deduction u/s. 80G of the Act and allowing such deduction would result in subsidizing these expenses incurred by the corporate which is not the intent of the legislature. Hence, deduction u/s, 80G of the Act to the tune of Rs.30,00,000/- claimed by the assessee was held to be not eligible for deduction. Accordingly, he held that the assessment order passed u/s. 143(3) r.w.s. 144B was erroneous in as much as prejudicial to the interests of the revenue. The assessment order was set aside on the issue relating to disallowance of deduction claimed u/s. 80G of the Act and the AO was directed to pass a fresh order in accordance with the law and after making necessary enquiries and providing sufficient opportunity to the assessee in accordance with the principles of natural justice.

5. Before us, the ld.AR has made written as well as oral submissions and also filed a paperbook with supporting details. He argued that specific query was raised during assessment proceedings and the AO, having examined the facts, adopted a view which cannot be



treated as erroneous. It is contented that in response to notice u/s. 143(2) of the Act at, the assessee, vide letter dated 27th November 2021, furnished details of donation made along with donation receipts (Pages 64-70 of the PB). During the course of assessment proceedings, the AO vide notice dated 8 December 2021 (Pages 71-74 of the PB) and 23rd December 2021 (Pages 75-78) raised specific query on donations made and their eligibility under Section 80G of the Act (Query No. 6 and 10 at pages 73-74 and 77-78 of the PB) which are reproduced below:

*“6. Under section 80G you have claimed a deduction of Rs. 5000000. In this regard kindly provide the following information.*

- a. Name of party, PAN, amount and reason for payment.*
- b. Letter of approval u/s 80G from the done entity.*
- c. Receipts, 80G deduction certificate and bank account highlighting the payments made.*

.....

*10. In P&L, you have claimed donation expense of Rs. 2000000. In this regard kindly provide the following information.*

- a. Name of party, PAN, amount and reason for payment.*
- b. Receipts, 80G deduction certificate and bank account highlighting the payments made.*
- c. Have you disallowed the amount in your computation of income? If no then kindly provide the reason for the same.”*

5.1 It is further submitted that in response to the above-mentioned notices, the assessee, vide letter dated 27 December 2021 (Pages 83-90 of the PB), furnished party-wise details of donation made and furnished 80G Certificate of the donees, receipts and bank account statement highlighting the payments made. Attention was invited to the its response in point no. 10 of the said reply (Pages 89) which is reproduced as under:



“10. During the year the Company has made various donations totally amounting to Rs. 75,00,000/-. All the donations are eligible for deduction under Section 80G of the Act. **Of this an amount of Rs. 55,00,000 was apportioned towards the Corporate Social Responsibility Initiatives of the Company.** The balance amount of Rs. 20,00,000 was treated as Donation, Both the above expenses have been debited to the Profit and Loss Account.” (Emphasis supplied)

5.2 Based on the above factual position, **it is pleaded that details of donation and CSR expenditure were enquired by the AO and explanation was furnished by the assessee which was accepted.** In this connection, it is submitted that the Hon’ble Supreme Court in the case of **Malabar Industrial Co. Ltd. v. CIT [243 ITR 83]** has held that the phrase “*prejudicial to the interest of revenue*” occurring in section 263 of the Act has to be read in conjunction with the expression “*erroneous*” order passed by the Assessing Officer. Further every loss of revenue as a consequence of an order of the AO cannot be treated as prejudicial to the interest of the revenue. It is settled law that if the AO has conducted enquiry and adopted a view which is plausible and sustainable in law, Section 263 of the Act cannot be invoked merely because the CIT has a different view.

5.3 It is further argued that the PCIT, in para 5.1 of the 263 order has held that the issue pertaining to section 80G/CSR expenses did not find any mention in the assessment order. This statement is factually incorrect as para 1(i), 3.1 and 3.2 of the assessment makes reference to the fact that deduction claimed under section 80G was one of the issues



selected for scrutiny, examined during assessment and claim found to be tenable. In any case, it is submitted that merely because the assessment order does not contain reference to an issue examined by the AO does not make the order amenable to revision under section 263 of the Act. In this regard, reliance is placed on the decision of the Hon'ble Bombay High Court in the case of **CIT v. Reliance Communication Ltd. [396 ITR 217]** wherein it was held as under:

*“10. In the case before us, the concession of the assessee's authorized representative apart, what the Tribunal found and on all the three items highlighted by Mr. Tejveer Singh is that there were materials before the Assessing Officer. The Assessing Officer made enquiries about the above referred aspects and which have been noted by the Commissioner. The assessee made submissions by placing all relevant documents before the Assessing Officer. Thus the case does not fall within the parameters laid down in the decision of the Hon'ble Supreme Court and other High Courts. The mere fact that the Assessing Officer did not make any reference to these three issues in the assessment order cannot make the order erroneous when the issues were indeed looked into. **The entire details were filed and the order itself indicates that it can be inferred that the Assessing Officer not only made enquiries, but satisfied himself with the assessee's replies furnished from time to time in support of its stand.** When the Tribunal concludes in this manner and finally in paragraph 16 holds that the Assessing Officer took a perfectly correct or a possible view, then, the order passed by lam cannot be termed as erroneous insofar as it is prejudicial to the interest of the Revenue. The Commissioner of Income Tax was not, therefore, justified in invoking section 263 of the Act.” (Emphasis supplied)*

5.4 In view of the above, it is submitted that the twin conditions for invoking the provisions of section 263 of the Act have not been fulfilled and therefore, invocation of section 263 of the Act by PCIT is invalid and consequential order dated 3rd March 2025 is bad in law and deserves to be quashed.



6. Before us, the ld. CIT(DR) has relied on the revision order claiming that such deduction of CSR expenses u/s 80G of the Act is not in accordance with provisions of law and legislative intention behind bringing in Explanation 2 to section 37 of the Act to specifically deny CSR expenditure as allowable deduction.

7. We have carefully considered all relevant facts of the case, rival submissions and also the contents of the revisions order and the paper book submitted. We find that the issue of deduction of CSR expenses claimed u/s 80G was open for adjudication before the AO. We observed that the assessee had duly disclosed such facts on record during assessment proceedings and the AO taking note of such disclosed facts with specific reference to CSR expenditure claimed as deduction, preferred to allow the claim of the assessee u/s 80G of the Act. Therefore, on facts and the circumstances of the case, it can be safely construed that the issue must have been deliberated by the AO though not specifically brought out in the body of the assessment order. Thus, the AO has considered the issue and allowed the claim of deduction **u/s. 80G** in respect of CSR expenses which is a plausible view taken by him.

7.1 The Hon'ble Supreme Court in the case of **Malabar Industries Ltd. v. CIT (supra)** have held that twin conditions needs



to be satisfied before exercising revisional jurisdiction u/s 263 of the Act by the CIT. The twin conditions are that the order of the Assessing Officer must be erroneous and so far as prejudicial to the interest of the Revenue. In the following circumstances, the order of the AO can be held to be erroneous order, that is (i) if the Assessing Officer's order was passed on incorrect assumption of fact; or (ii) incorrect application of law, or (iii) Assessing Officer's order is in violation of the principle of natural justice, or (iv) if the order is passed by the AO without application of mind. (v) if the AO has not investigated the issue before him; because AO has to discharge dual role of an investigator as well as that of an adjudicator then in aforesaid any event the order passed by the AO can be termed as erroneous order. Coming next to the second limb, which is required to be examined as to whether the actions of the AO can be termed as prejudicial to the interest of Revenue. When this aspect is examined one has to understand what is prejudicial to the interest of the revenue. Their Lordship held when the AO adopted one of the courses permissible in law and it has resulted in loss to the revenue, or where two views are possible and the AO has taken one view with which the CIT does not agree, it cannot be treated as an erroneous order prejudicial to the interest of the Revenue "unless the view taken by the Assessing Officer is unsustainable in law". Thus, in our considered view



following Apex Court ruling the Revision orders passed by Ld. PCIT are not sustainable in law. Reference could also be made to the decision of the jurisdictional High Court in the case of **CIT vs Gabriel India Ltd. (203 ITR 108) (Bom)(HC)** with regard to assumption of jurisdiction by the PCIT in the para below:

*"12. From the aforesaid definitions it is clear that an order cannot be termed as erroneous unless it is not in accordance with law. If an Income-tax Officer acting in accordance with law makes a certain assessment, the same cannot be branded as erroneous by the Commissioner simply because, according to him, the order should have been written more elaborately. This section does not visualize a case of substitution of the judgment of the Commissioner for that of the Income-tax Officer, who passed the order unless the decisions is held to be erroneous. Cases may be visualized where the Income-tax Officer while making an assessment examines the accounts, makes enquiries, applies his mind to the facts and circumstances of the case and determines the income either by accepting the accounts or by making some estimate himself. The Commissioner, on perusal of the records, may be of the opinion that the estimate made by the officer concerned was on the lower side and left to the Commissioner he would have estimated the income at a figure higher than the one determined by the Income-tax Officer. That would not vest the Commissioner with power to re-examine the accounts and determine the income himself at a higher figure. It is because the Income-tax Officer has exercised the quasi-judicial power vested in him in accordance with law and arrived at conclusion and such a conclusion cannot be termed to be erroneous simply because the Commissioner does not feel satisfied with the conclusion. It may be said in such a case that in the opinion of the Commissioner the order in question is prejudicial to the interests of the Revenue. But that by itself will not be enough to vest the Commissioner with the power of suo-motu revision because the first requirement, viz., that the order is erroneous, is absent." (Emphasis supplied)*

7.2 Apart from the above principles, we deem it appropriate to make reference to the decision of the Hon'ble Delhi High Court in the case of **CIT vs. Sun Beam Auto 227 CTR 113** wherein the Hon'ble High Court has pointed out a **distinction between lack of inquiry and inadequate inquiry**. The following observations of the Hon'ble Delhi High Court are worth noting:

*"12. We have considered the rival submissions of the counsel on the other side and have gone through the records. The first issue that arises for our consideration is about the exercise of power by the Commissioner of Income-tax under section 263 of the Income-tax Act. As noted above, the submission of learned counsel for the revenue was that while passing the*



*assessment order, the Assessing Officer did not consider this aspect specifically whether the expenditure in question was revenue or capital expenditure. This argument predicates on the assessment order which apparently does not give any reasons while allowing the entire expenditure as revenue expenditure. However, that by itself would not be indicative of the fact that the Assessing Officer had not applied his mind on the issue. There are judgments galore laying down the principle that the Assessing Officer in the assessment order is not required to give detailed reason in respect of each and every item of deduction, etc. Therefore, one has to see from the record as to whether there was application of mind before allowing the expenditure in question as revenue expenditure. **Learned counsel for the assessee is right in his submission that one has to keep in mind the distinction between "lack of inquiry" and "inadequate inquiry". If there was any inquiry, even inadequate, that would not by itself, give occasion to the Commissioner to pass orders under section 263 of the Act, merely because he has different opinion in the matter. It is only in cases of "lack of inquiry", that such a course of action would be open".***

7.3 We find from the assessment records that the AO has brought on record material facts which go to show that necessary enquiries were indeed made on the impugned issue. Moreover, as stated in preceding paras, the very basis of selection of the case hinged upon the issue of deduction u/s 80G of the Act, and seen in the light of specific queries and replies of the assessee, it can be safely concluded that the issue was duly examined and the AO allowed the claim after due application of mind and in accordance with the provisions of the Act. We do not find that the assessment order could be considered as erroneous and prejudicial and liable to application of Explanation 2 to section 263 of the Act.

8. On merits of the case, whether the CSR expenditure is allowable u/s. 80G of the Act is also no more *res integra* by a catena of decisions by various Co-ordinate Benches of the Tribunal. The Mumbai



Bench of the Tribunal in the case of **Alubond Dacs India (P.) Ltd. in (2024) 163 taxmann. com 536** (Mum) considered the provisions of Companies Act and I.T. Act and held as follows:

"11. We have heard the rival submissions and perused the materials available on record. The only morn question to be decided here is whether the expenditure towards CSR activities are an allowable deduction us 80G of the Act. The CSR expenses are governed by [section 135](#) of the Companies Act, 2013, [Schedule VII of the Act](#) and Companies (CSR) Policy Rules, 2014 where companies having net worth of Rs 500 crores of more or turnover of Rs. 1000 crores or more or net profit of Rs 5 crores of more have to mandatorily comply with the CSR provisions specified us. [135\(1\) of the Companies Act, 2011](#). The above mentioned companies are liable to spend atleast 25% of its average net profit for the immediately preceding three financial years on CSR activities. In the present case, the assessee has contributed Rs 30 lacs to various educational and charitable trust for which the assessee has claimed 50% of the total donation paid as deduction u/s. [800 of the Act](#). Prior to the Finance (No.2) Act, 2014, the said expenditure was claimed as 'business expenditure' u/s. [37\(1\) of the Act](#) where after the insertion of Explanation 2 to [section 37\(1\) of the Act](#), the CSR expenses referred to in [section 135 of the Companies Act, 2013](#) shall not be deemed to be an expenditure incurred by the assessee for the purpose of business or profession. It is observed that the said expenses pertaining to CSR has been claimed as deduction u/s. [80G of the Act](#) which claim was perennially rejected by the Revenue for the reason that only donations which are voluntary in nature will come under the purview of [section 80G of the Act](#) and donation towards CSR was merely a statutory obligation on companies as per [section 135 of the Companies Act, 2013](#). It is pertinent to point out that the intention of the legislature was clear when the same was clarified by the Finance (No.2) Act, 2014 that CSR expenses will not fall under the business expenditure and also there has been an express bar specified in sub clause (iiihk) and (iiihl) of [section 80G\(2\)\(a\) of the Act](#) that any sum paid by the assessee as donation to Swatch Bharat Kosh and Clean Ganga Fund will not come under the purview of deduction u's [80G of the Act](#) subject to certain conditions. This justifies the fact that the other donations specified us [80G of the Act](#) would be entitled to deduction provided the conditions stipulated u/s. [80G of the Act](#) are satisfied. In the present case in hand, the contributions made by the assessee would not fall under the two exceptions specified above which clearly mandates that the assessee is entitled to claim deduction for the donations contributed during the year under consideration u/s [80G of the Act](#). The decision relied upon by the ld. A.O in the case of PVG Raju (supra) is distinguishable on the facts of the present case where there is no requirement of proving the voluntariness of the donation contributed by the assessee for claiming deduction u/s. [80G of the Act](#). The amendment brought about by Finance Act, 2015 to [section 80G of the Act](#) which had inserted the sub clauses (iiihk) and (iiihl) to be the exception for qualifying a donation for claiming us. [80G of the Act](#) could also be an evidencing factor to substantiate that CSR expenditures which falls under the nature specified in [section 30 to 36 of the Act](#) are an allowable deduction u/s [80G of the Act](#).

12. On the above observation, we deem it fit to hold that the assessee is entitled to deduction claimed u/s. [80G of the Act](#) towards the CSR expenditure incurred by it. We, therefore, direct the ld. A.O, to allow the claim of the assessee subject to the condition that the assessee has



satisfied the other requirements warranted u/s.80G of the Act. Hence, ground no. 2 raised by the assessee is allowed."

8.1 The Delhi Tribunal in the case of **Interglobe Technology Quotient (P.) Ltd. (2024) 163 Taxmann.com 542 (Del)** held that mandatory nature of CSR expenditure does not justify disallowance of same u/s. 80G, if other conditions of **Section 80G** are fulfilled by observing as follows:

"7.3 As we take notice of the fact that Parliament legislated that CSR expenses would not be eligible for deduction as business expenditure under **section 37** of the Act by inserting **Explanation 2** to **section 37(1)** vide the **Finance (No.2) Act, 2014** (applicable from the assessment year 2015-16), which provided that any expenditure incurred by an assessee on the activities relating to CSR referred to in **section 135** of the CA 2011, shall not be deemed to be an expenditure incurred by an assessee for the purpose of business or profession and shall not be allowed as deduction under **section 37(1)** of the IT Act. The intent of Parliament in bringing the aforesaid provision is given in the Explanatory Memorandum to the Finance (No.2) Bill, 2014 and is reproduced as under;

"CSR expenditure, being an application of income, is not incurred wholly and exclusively for the purposes of carrying on business. As the application of income is not allowed as deduction for the purposes of computing taxable income of a company, amount spent on CSR cannot be allowed as deduction for computing the taxable income of the company. Moreover, the objective of CSR is to share burden of the Government in providing social services by companies having net worth/turnover/profit above a threshold. If such expenses are allowed as tax deduction, this would result in subsidizing of around one-third of such expenses by the Government by way of tax expenditure."

7.4 The aforesaid explanatory memorandum categorically expresses the legislative intent and the rationale of disallowance of CSR expenditure referred to in **section 135** of the Companies Act, that such expenditure is application of income and not incurred for the purposes of business. We are of considered view that this in itself justifies the grant of deduction u/s 80G. As CSR expenditure is application of income of the assessee under the **Income Tax Act**, that means it continues to form part of the Total income of the assessee. **Section 80G(1)** of the Act provides that in computing the total income of an assessee, there shall be deducted, in accordance with the provisions of this section, such sum paid by the assessee in the previous year as a donation. Further, **section 80G(2)** lists down the suns on which deduction shall be allowed to the assessee. **Section 80G** falls in Chapter VIA, which comes into play only after the gross total income has been computed by applying the computation provisions under various heads of income, including the **Explanation 2** to **section 37(1)** of the Act. Thus, there is no correlation between suo- moto disallowance in **section 37(1)** and claim of deduction under **section 80G** of the Act.



7.5 As with regard to the reasoning that CSR expenditure are not voluntary but mandatory in nature due to penal consequences, we are of considered view that voluntary nature of donation is by nature of fact that it is not on the basis of any reciprocal promise of donee. The CSR expenditures are also without any reciprocal commitment from beneficiary being philanthropic in nature. *The Act* permits deduction of donations as per [Section 80G](#) of the Act, even though, assessee is not gaining any benefit out of any reciprocity from donee. Similar is the case of CSR expenditure. Thus the reasoning of learned Tax Authority, the CSR expenditure is mandatory, does not justify disallowance of these expenditures *u/s* 80G, if other conditions of [section 80G](#) are fulfilled. There is no allegation of Revenue that other conditions of [Section 80G](#) are not fulfilled. We, thus sustain the ground."

9. In the case under consideration, the proposed revision is sought to be done merely on change of opinion disagreeing with the opinion of the AO that the expenditure is not deductible under [sec 80G of the Act](#). Further, it is a settled position of law that where there are two views possible and the AO has adopted one of the two possible views, then the order cannot be held to be erroneous/ prejudicial to the interest of the revenue and thereby proceedings under [section 263](#) of the Act could not be sustained. Moreover, as discussed in the preceding paras, the deduction of CSR expenses under [section 80G](#) of the Act is held allowable consistently by the courts. Hence, both on legal ground as also on merits, appeal of the assessee has sufficient force. Therefore, respectfully following the above judicial precedents, we hereby quash the Revision order as unsustainable, allowing the grounds of appeal raised by the assessee.



**10. In the result, the appeal filed by the assessee is hereby allowed.**

Order pronounced in the open court on **09.06.2025**.

Sd/-

**SANDEEP GOSAIN**

(न्यायिक सदस्य / JUDICIAL MEMBER)

Sd/-

**PRABHASH SHANKAR**

(लेखाकार सदस्य/ACCOUNTANT MEMBER)

Place: मुंबई/Mumbai

दिनांक /Date 09.06.2025

Lubhna Shaikh / Steno

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,  
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)**  
**आयकर अपीलीय अधिकरण/ ITAT, Bench,**  
**Mumbai.**

