

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH MUMBAI**

**BEFORE HON’BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER**

**ITA Nos. 1873, 1874 & 1875/Mum/2025  
(A.Ys: 2019-20, 2021-22 & 2020-21)**

Barkha Kishore Kumar Agarwal 19/40/C-2, Seksaria Industrial Estate, Chincholi Bunder Road, S.V. Road, Malad (W), Mumbai – 400 064.	Vs.	ACIT, CC – 5(4) 19 <sup>th</sup> Floor, Air India Bldg, Nariman Point, Mumbai – 400 021.
PAN/GIR No. ABUPT6569N		
(Applicant)		(Respondent)

**ITA Nos. 1876, 1877 & 1878/Mum/2025  
(A.Ys: 2020-21, 2022-23 & 2021-22)**

Barkha Bimal Kumar 19/40/C-2, Seksaria Industrial Estate, Chincholi Bunder Road, S.V. Road, Malad (W), Mumbai – 400 064.	Vs.	ACIT, CC – 5(4) 19 <sup>th</sup> Floor, Air India Bldg, Nariman Point, Mumbai – 400 021.
PAN/GIR No. AAOPA7426L		
(Applicant)		(Respondent)

Assessee by	Shri Jay Bhansali a/w Ms. Slachi Jain
Revenue by	Ms. Madhura M. Nayak Sr. DR

Date of Hearing	13.05.2025
Date of Pronouncement	27.05.2025

आदेश / ORDER

**PER SANDEEP GOSAIN, JM:**

The present appeals have been filed by two different assesseees challenging the different impugned orders dated 25.02.2025, passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre, Delhi / ('Ld. CIT(A)'), for the A.Ys 2019-20, 2020-21, 2021-22 & 2022-23.

2. Since all the issues involved in these appeals are common and identical, therefore, they have been clubbed, heard together and consolidated order is being passed for the sake of convenience and brevity.

First of all, I take up **ITA No. 1876/Mum/2025, A.Y 2020-21** for adjudication.

3. At the outset, I noticed that assessee has raised an additional ground as under:

*1. The Commissioner of Income-tax (Appeals) [hereinafter referred to as "the CIT(A)] erred in taxing a sum of Rs. 4,45,600/-, being income from tuition fees and offered to tax, under section 69A of the Act by changing the basis of the addition without even providing an opportunity to rebut the same. The reasons given are wrong, contrary to facts of the case and against the provision of law;*

*2. The above grounds/sub grounds of appeal are without prejudice to each other;*

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

4. After having gone through the additional ground raised by the assessee and hearing the parties, I am of the view that the said ground is legal in question and requires no separate evidence and also goes to the roots of the case, therefore, while allowing the application, I permit the assessee to raise the said ground. Hence the same is admitted to be heard and decided on merits by the Bench.

5. As per the facts of the present case, the assessee filed her return of income thereby declaring a total income of Rs. 2,96,910/-. The said income includes tuition fees of Rs. 2,75,600/- which has already been offered to tax as income from other sources.

6. A search was conducted in the case of M/s MCGM Group including the premises of the assessee on 25.02.2022. Thereafter, the assessment of the assessee was reopened and consequently the same was completed vide order dated 23.03.2024 u/s 147 of the Act thereby assessing the tuition fees earned by the assessee as unexplained credit u/s 68 of the Act.

7. Aggrieved by the said order, assessee preferred appeal before Ld. CIT(A) but while upholding the additions, Ld. CIT(A) changed the basis of the addition and confirmed the same u/s 69A of the Act.

8. Aggrieved by the said order, the assessee has preferred the present appeal before the Tribunal on the grounds mentioned herein above.

9. First of all I take up Ground No. 2 as well as Additional Ground No. 1 as both these grounds are interrelated and interconnected and relates to challenging the additions upheld by Ld. CIT(A) u/s 69A of the Act. Therefore I have decided to adjudicate the same through the present consolidated order.

10. I have heard the counsels for both the parties on these grounds and have perused the material placed on record, judgments cited before me and also the orders passed by the revenue authorities. From the records, I noticed that the assessment in the present case was completed vide order dated 23.03.2024 u/s 147 of the Act thereby assessing the tuition fees earned by the assessee as 'unexplained credit' u/s 68 of the Act. However, in appeal, Ld. CIT(A), although upheld the additions but changed the basis of the additions and confirmed the same u/s 69A of the Act.

11 I further noticed that as per AO, the assessee could not provide the supporting documents such as tuition fee receipts in support of the tuition fees earned by her. Whereas Ld. CIT(A) while upholding the additions, change the basis and confirmed the same u/s 69A of the Act,

without issuing any show cause notice to this effect to the assessee.

12. In this regard, I have evaluated and gone through the decisions of the Coordinate Bench of the Tribunal under the similar set of facts, wherein Ld. CIT(A) changed the basis of additions made by AO without issuing any show cause notice to the assessee, then in that case it was held that the department cannot improve upon on the case of the AO. Reliance is being placed upon the decision of the Coordinate Benches in the case of **ACIT Vs. Prakash L. Shah (115 ITD 167) (Mum. Tri)**.

And in the case of **JCIT Vs. Flipkart India Pvt. Ltd. (ITA No 2846, 2847 & 2728/Bang/2018) (Bang. Tri)**, it was held as under:

*18. We have heard the submission of the learned DR, who relied on the order of the AO. The learned counsel for the Assessee while relying on the order of the CIT(A), further submitted that ground No.3 & 4 raised by the revenue in the appeal for AY 2012-13, the ground with regard to the Assessee having control over WS Retail Pvt.Ltd., was not the basis of assessment and there is no factual basis for the revenue to raise such a ground. With regard to Gr.No.3 to 5 in AY 2013-14 & 2014-15 with regard to allegation that transaction between WS retail Pvt.Ltd., and the Assessee being not between unrelated parties, is also without any basis. The revenue has not brought on record any material to substantiate its case in the aforesaid grounds and therefore the decision rendered by the Tribunal in Assessee's own case for AY 2015-16, was rightly followed by the CIT(A) in deleting the addition made by the AO.*

19. We have given a careful consideration to the rival submissions. On identical addition made in AY 2015-16, this Tribunal held that the starting point for computing income from business is the profit or loss as per the profit and loss account of the Assessee, which cannot be disregarded unless certain provisions [Section 145(3)] of the IT Act are invoked. Since the AO has not invoked such provisions, the AO is not empowered to go beyond the book results. It was held that it is settled law that "where a trader transfers his goods to another trader at a price less than the market price and the transaction is a bonafide one, the taxing authority cannot take into account the market price of those goods, ignoring the real price fetched to ascertain the profit from the transaction" and "income which has accrued or arisen can only be subject matter of total income and not income which could have been earned but not earned". It was held that "the AO was not right in proceeding to ignore the books results of the Assessee and resorting to a process of estimating total income of the Assessee in the manner in which he did, what can be taxed is only income that accrues or arises as laid down in Sec.5 of the Act. Nothing beyond Sec.5 of the Act can be brought to tax". It was held that there is no provision to disregard the loss declared by the Assessee and also there is no provision by which the Revenue can ignore the sale price declared by an Assessee and proceed to enhance the sale price without any material before him to show that the Assessee has in fact realized higher sale price. In fact, whenever, the Legislature intended to tax income not earned, they have made a provision to this effect. It was held that there was no expenditure which was incurred by the Assessee and one cannot proceed on the basis of a presumption that profit forgone is expenditure incurred and further that expenditure incurred was for acquiring intangible assets like brand, goodwill etc. It was also held the valuation of intangibles is academic since it rejected the basic position adopted by the Revenue and held that the Assessing Officer should accept the loss declared by the Assessee. The Tribunal concluded that the action of the Revenue in disregarding the books results cannot be sustained and the further conclusion that the action of the Revenue in presuming that the Assessee had incurred expenditure for creating intangible assets/brand or goodwill is without any basis. Accordingly, the loss declared by the Assessee in the return of income should be

*accepted by the AO and the action of disallowing the expenses in without any basis.*

*20. We are of the view that the aforesaid conclusion of the Tribunal will equally apply to AY 2012-13 to 2014-15 also as the basis of making the addition in these AYs are also the same as it was made in AY 2015-16. The allegation of the revenue regarding the Assessee and M/S.WS Retail Pvt.Ltd., being related parties does not emanate from the order of assessment. The revenue cannot be permitted to take a stand which was not the factual basis on which addition was made by the AO. Even otherwise, there is no basis for the stand taken by the revenue in the grounds of appeal. We therefore find no merit in these appeals by the revenue. Respectfully following the order of the Tribunal in Assessee's own case for AY 2015-16, we uphold the orders of the CIT(A) and dismiss, these appeals by the revenue.*

*21. In the result, appeals by the revenue are dismissed.*

13. Admittedly under the present set of facts, no show cause notice was issued by Ld. CIT(A) before proceeding to apply the provisions of Section 69A of the Act, therefore while taking into consideration the decision of the Coordinate Benches and the settled preposition of law and ad-hearing to the principles of judicial discipline and consistency, I am also of the view that Ld. CIT(A) could not have improved upon the case of the AO without issuing any show cause notice or without providing any opportunity of hearing to the assessee thus additions u/s 69A of the Act deserved to be deleted and it is ordered accordingly.

14. Apart from the above, even otherwise on appreciating the facts, it has come on record that the assessee being a

housewife was undertaking tuitions on a part time basis to various students and had already offered the said tuition fees to tax as income from other sources. In order to prove her case, she had provided the details of students and the amount of tuition fees received from them, even otherwise the assessee was not required to maintain books of accounts u/s 44AA of the Act.

15. It is also noticed that assessee had earned such income in earlier as well as subsequent years. It would not be out of place to mention here that even in AY 2023-24, the AO himself had accepted the tuition fees as explained income from other sources. A copy of the assessment order for AY 2023-24 has already been placed on record during the course of hearing.

16. Thus, after considering the entire facts as discussed by me above and while placing reliance on the decision of the **Smt. Sarabjit Kaur Vs. ITO (142 taxmann.com 454) (Chd. Tri)** - wherein the Coordinate Bench of Tribunal has deleted a similar addition u/s 69A with respect to tuition fees considering that the same had been accepted by the department in earlier years.

17. Moreover, the provisions of section 69A of the Act even otherwise provide that where an assessee is found to be the owner of any money, bullion, jewellery or other valuable

article and such money, bullion, jewellery or valuable article is not recorded in the books of account, if any, maintained by him / her for any source of income, and the assessee offers no explanation about the nature and source of the acquisition of the money, bullion, jewellery or other valuable article, or the explanation offered by him / her is not, in the opinion of the AO, satisfactory, then the money and the value of the bullion, jewellery or other valuable article may be deemed to be the income of the assessee for such financial year.

18. In my considered view, the said provisions are applicable only where the assessee is found to be owner of money which has not been explained. However, in the present case, no *physical cash* was found in the course of search, therefore the provisions of section 69A of the Act cannot be invoked. In this regard reliance is being placed on the decision of ***M/s Rucha Consultancy LLP Vs. DCIT (ITA 4996/Mum/2024) (Mum.)*** wherein the Coordinate Bench of the Tribunal had held that for invoking the provisions of section 69A of the Act, it is required to be shown that money, bullion, jewellery were *physically available* and the assessee was found to be the owner thereof. But in the instant case, *no physical money* was found either with the assessee or with any other person, therefore the question of the assessee, being owner of the same does not arise at all. Hence, in my

view the provisions of section 69A of the Act are not attracted.

19. Therefore, keeping in view the above findings, and while allowing the grounds raised by the assessee I direct the deletion of the additions made u/s 69A of the Act on the above basis as well.

20. Since I have allowed the above grounds and deleted the addition therefore other grounds needs no effective adjudication.

**ITA No. 1873/Mum/2025, A.Y 2019-20**

21. As the facts and circumstances in this appeal is identical to ITA No 1876/Mum/2025 for the A.Y 2020-21 (except variance in figures) and the decision rendered in above paragraph would apply ***mutatis mutandis*** for this appeal also. Accordingly, the grounds of appeal of the present appeal also stands allowed.

**ITA No. 1878/Mum/2025, A.Y 2021-22**

The assessee has raised the following grounds of appeal:

*1. Assessment Order is Time Barred*

*1.1. The Commissioner of Income-tax (Appeals) (hereinafter referred to as "the CIT(A)) failed to appreciate that the assessment*

*order dated 04.05.2023 under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as "the Act") passed beyond the time limit prescribed under section 153 of the Act is time barred and therefore bad in law;*

*2. Addition under section 68/69A of the Act amounting to Rs. 15,00,000/-*

*2.1. The CIT(A) erred in confirming the action of the AO in taxing a sum of Rs. 15,00,000/-, being commission income under section 68/69A of the Act. The reasons given are wrong, contrary to facts of the case and against the provision of law;*

*2.2. The CIT(A) / AO failed to appreciate that the assessee was not required to maintain books of accounts and that in the absence of books of account being maintained by the assessee, provisions of section 68/69A of the Act could not be invoked;*

*3. Disallowance under section 57(iii) of the Act amounting to Rs. 2,97,600/-*

*3.1. The CIT(A) erred in upholding the action of the AO in disallowing the expense of Rs. 2,97,600/- under section 57(iii) of the Act. The reasons given are wrong, contrary to facts of the case and against the provision of law;*

*4. Addition under section 68/69A of the Act amounting to Rs. 4,00,000/-*

*4.1. The CIT(A) erred in confirming the action of the AO in taxing a sum of Rs. 4,00,000/-, being income from tuition fees and offered to tax, under section 68/69A of the Act. The reasons given are wrong, contrary to facts of the case and against the provision of law;*

*4.2. The CIT(A) / AO failed to appreciate that the assessee was not required to maintain books of accounts and that in the absence of books of account being maintained by the assessee, provisions of section 68/69A of the Act could not be invoked;*

5. Addition under section 68/69A of the Act amounting to Rs. 2,66,000/-

5.1. The CIT(A) erred in confirming the action of the AO in taxing a sum of Rs. 2,66,000/- considering the same as unexplained cash credit under section 68/69A of the Act without appreciating that the source of such cash deposit has been duly explained by the assessee;

5.2. The CIT(A) / AO failed to appreciate that the assessee was not required to maintain books of accounts and that in the absence of books of account being maintained by the assessee, provisions of section 68/69A of the Act could not be invoked;

6. The CIT(A) erred in upholding the action of the AO in initiating penalty proceedings under section 274 rws 270A and 274 rws 271AAC of the Act. The reasons given are wrong, contrary to facts of the case and against the provision of law;

7. The above grounds/sub grounds of appeal are without prejudice to each other;

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

22. As per the facts of the present case for the year under consideration, the assessee filed her ROI, thereby declaring total income of Rs. 16,07,440/-, which includes income by way of commission and tuition fees which has already been offered to tax as income from other sources. Subsequent to the search, assessment in the case of assessee for the year under consideration was completed vide order dated 04.05.2023 u/s 143(3) of the Act thereby assessing the total income at Rs. 21,71,036/- by making the following addition / disallowances:

- i. Taxing commission income of Rs. 15,00,000 under section 68 / 69A of the Act;*
- ii. Disallowance of expenses of Rs. 2,97,600/- claimed under section 57(iii) of the Act against commission income;*
- iii. Taxing tuition fees of Rs. 4,00,000/- under section 68 / 69A of the Act;*
- iv. Taxing alleged excess cash deposit of Rs. 2,66,000/- under section 68 / 69 of the Act.*

23. Aggrieved by the said additions, assessee preferred appeal however Ld. CIT(A) while upholding the additions dismissed the appeal.

24. Aggrieved by the said order, assessee preferred the present appeal before the Tribunal on the grounds mentioned herein above.

25. First of all I take up ground No. 2 raised by the assessee thereby challenging the upholding the addition u/s 69A of the Act on account of taxing the commission earned by the assessee.

26. I have heard the counsels for both the parties, perused the material placed on record, judgments cited before me and also the orders passed by the revenue authorities. From the records, I noticed that during the year under consideration, the assessee had earned commission income of Rs.

15,00,000/- from Krish Intratrade Private Limited (hereinafter referred to as "KIPL") for assistance in hiring Aadhar operators. However, the AO was of the view that the assessee is a housewife and had not proved that she had actually provided the services for execution of appointment of Aadhar Operators and accordingly the said amount was added as income u/s 68 / 69A of the Act, which was confirmed by Ld. CIT(A).

27. As per the facts before me by, the assessee, is a housewife and undertaking commission activity / tuitions on part time basis and had already offered the said commission income to tax as income from other sources. Since, the assessee had offered the tax u/s 44AA of the Act therefore was not required to maintain the books of accounts.

28. During the course of assessment proceedings, the assessee had provided (i) the details of party from whom the commission has been earned i.e. KIPL, (ii) copy of the agreement with KIPL and (iii) salary sheet maintained by KIPL wherein names of the persons, their PF and ESIC registration numbers, monthly gross salary, deduction on account of PF, ESIC, PT and net salary are duly reflected. Moreover, notice u/s 133(6) of the Act was also issued to KIPL, who had also confirmed the said transactions. Thus in my view, it cannot be said that the assessee had not explained the *nature and source* of commission income.

29. Moreover, the assessee had not been found to be owner of any *physical cash* found in the course of search so as to invoke provisions of section 69A of the Act, as has been held by the decision of Coordinate Bench of ITAT in the case of ***M/s Rucha Consultancy LLP Vs. DCIT (ITA 4996/Mum/2024) (Mum.)***.

30. As far as the plea of assessee's confession that she is a housewife and does not have any source of income is concern, in this regard I noticed that the assessee had already retracted the said statement by way of submission dated 19.11.2022 and explained the *nature and source* of the transactions. It is now a well settled law that the additions cannot be made on the basis of mere statements / concessions recorded at the time of search. In this regard reliance is being placed upon the decisions of the Coordinate Benches of ITAT in the case of ***DCIT Vs. Premsons (130 TTJ 159)(T.Mum.) and ACIT Vs. Legend Developers & Construction (ITA 743/Hyd/2018)*** and also the ***Instruction F No. 286/2/2003-IT (INV.11) dated 10.03.2003***

31. Therefore, while appreciating the facts as well as legal preposition of the present case, I am of the view that mere assessee's erroneous confession at the time of search cannot be the sole basis of impugned additions as the said confession in the absence of any corroboratory evidence, do

not carry *evidentiary value* as held by the CBDT's own instructions. Therefore the additions made u/s 69A of Rs. 15,00,000/- is hereby ordered to be deleted.

**32. Ground No. 3**, this ground raised by the assessee relates to challenging the disallowance of expenses of Rs. 2,97,600/- claimed against commission income.

33. I have heard the counsels for both the parties, perused the material placed on record, judgments cited before me and also the orders passed by the revenue authorities. From the records it is noticed that during the year under consideration, the assessee had earned a commission income of Rs. 15,00,000/- from KrishIntrade Private Limited for assistance in hiring Aadhar operators and against such commission income, the assessee had claimed expenses of Rs. 2,97,600/- in the nature of salary paid to various persons. The details of the same were submitted during the course of assessment vide letter dated 19.11.2022.

34 It was submitted that the commission income had already been offered to tax and that the expenditure had been incurred for earning such income. Hence in this way the conditions of section 57(iii) of the Act are satisfied. Moreover, the expenditure claimed is only 20% (approx.) of the income earned and thus cannot be said to be excessive. In this regard it was further submitted that the assessee was

neither required to maintain books of account nor had she maintained books of accounts.

35 After having gone through the facts of the case and also keeping in view the decision of the Coordinate Bench in the case **of Ameya Builders & Property Developers Vs. ACIT (ITA 1937/Mum/2022) (Mum. Tri)**. And also keeping in view that assessee had in fact earned commission income from Krish Intratrade Pvt Ltd for assistance in hiring aadhar operators and had might have incurred expenses for earning the said income. Therefore I am of the view that the assessee is entitled to be allowed expenses against earning of such commission thus I direct the deletion of disallowance of expenses made by the AO.

**36. Ground No. 4**, this ground raised by the assessee relates to challenging the taxing of tuition fee u/s 69A of the Act.

37 Since this ground identical to ground No. 2 raised in appeal No. ITA 1876/Mum/2025, A.Y 2020-21, and the decision rendered would apply **mutatis mutandis** for this ground also. Accordingly, the ground of appeal of the assessee stands allowed.

**38. Ground No. 5**, this ground raised by the assessee relates to challenging the order of Ld. CIT(A) in upholding the additions of Rs. 2,66,000/- u/s 69A of the Act being excess cash deposits.

39. I have heard the counsels for both the parties, perused the material placed on record, judgments cited before me and also the orders passed by the revenue authorities. From the records it is noticed that the AO was of the view that for the period FY 2019-20 & FY 2020-21, the total cash deposited by the assessee in the Bharat Co-op Bank amounted to Rs. 12,46,000/- whereas the cash withdrawals were only to the tune of Rs. 5,80,000/-. Therefore sought the explanation with regard to the source of the net excess deposit over withdrawal of Rs. 6,66,000/- (12,46,000 - 5,80,000).

40. However, the AO while allowing deduction relating to tuition fees of Rs. 4,00,000/- earned during the year and made an additions of Rs. 2,66,000/-, which was also confirmed by Ld. CIT(A).

41. From the records I found that while making the addition, the AO had not considered, the starting point of computation of excess cash deposit is from FY 2019-20, thus, the AO ought to have considered the tuition fees of Rs. 2,75,600/- earned by the assessee during FY 2019-20 in the same manner as the AO had considered tuition fees of Rs.

4,00,000/- for FY 2020-21. Apart from the above, the assessee had also maintained an account even with IDBI Bank wherein the net withdrawal were of Rs. 2,50,000/-. Therefore considering the above items the source of excess deposit of Rs. 2,66,000/- stands explained. Accordingly, considering the said facts, while allowing the said ground, I direct the deletion of additions.

42 Since I have allowed the above grounds and deleted the addition therefore other ground needs no effective adjudication.

**ITA No. 1874/Mum/2025, A.Y: 2021-22**

43. As the facts and circumstances in this appeal is identical to ITA No 1878/Mum/2025 for the A.Y 2021-22 (except variance in figures) and the decision rendered in above paragraph would apply *mutatis mutandis* for this appeal also. Accordingly, the grounds of appeal of the present appeal also stands allowed.

**ITA 1877/Mum/2025, A.Y 2022-23**

44. As per the facts of the present case the assessee filed her ROI thereby declaring a total income of Rs. 4,58,260/-. As she had earned, income by way of tuition fees which has already been offered to tax as income from other sources.

45. Consequent to the search conducted on the MCGM Group and the premises of the assessee on 25.02.2022, assessment was completed vide order dated 23.03.2024 u/s 143(3) of the Act by making addition, thereby taxing tuition fees of Rs. 4,45,600/- u/s 68 of the Act. Further, Ld. CIT(A) although upheld the addition, but changed the basis of the addition and confirmed the same u/s 69A of the Act. Therefore the present appeal has been preferred.

46. The only ground raised by the assessee relates to challenging the order of Ld. CIT(A) in taxing tuition fee u/s 69A of the Act.

47. Since the ground identical to ground No. 2 raised in appeal No. ITA 1876/Mum/2025, A.Y 2020-21, and the decision rendered would apply *mutatis mutandis* for this ground also. Accordingly, the grounds of appeal of the assessee stands allowed.

**ITA No. 1875/Mum/2025, A.Y: 2020-21**

48. As the facts and circumstances in this appeal is identical to ITA No 1877/Mum/2025 for the A.Y 2022-23 (except variance in figures) and the decision rendered in above paragraph would apply *mutatis mutandis* for this

appeal also. Accordingly, the grounds of appeal of the present appeal also stands allowed.

49. In the result, all the appeals raised by the assessee stands allowed.

Order pronounced in the open court on 27.05.2025.

Sd/-  
**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Mumbai, Dated 27/05/2025

KRK, PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

1.

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai