

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER
AND
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.229/RPR/2025
निर्धारण वर्ष / Assessment Year : 2008-09

Golecha Promoters Developers and Builders
Private Limited
53, Jalvihar Colony,
Raipur (C.G.)-492 001
PAN: AAACG8527H

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer-3(1),
Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Bikram Jain, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 19.06.2025
घोषणा की तारीख / Date of Pronouncement : 20.06.2025

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM:**

The captioned appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, Delhi dated 28.03.2025 for the assessment year 2008-09 as per the following grounds of appeal:

“1. On the facts and circumstances of the case, the CIT(A) has erred in sustaining the order of the A.O wherein the Ld. A.O erred in initiating proceeding u/s 148 without providing the so called agreement on the basis of which the case has been reopened. Therefore the order passed by the A.O. and sustained by the CIT-Appeal is unjustified, unwarranted and uncalled for.

2. On the facts and in the circumstances of the case, the CIT(A) has erred in sustaining the addition made by the A.O. without considering the additional evidences submitted by the assessee. Therefore the addition sustained by the CIT-Appeal without considering the additional evidences is unjustified, unwarranted and uncalled for.

3. On the facts and in the circumstances of the case, the CIT(A) has erred in sustaining the order of the A.O wherein the Ld.AO has erred in treating the sale consideration of land sold at Devpuri at Rs.3,12,57,321/-, on the basis of forged document, in place of actual sale consideration of Rs.84,00,000/- and therefore added Rs.2,58,27,321/- in the hands of the assessee's income. The addition made by the A.O. and sustained by the CIT-Appeal is unjustified, unwarranted and uncalled for.

4. The appellant reserves the right to add, amend or alter any grounds of appeal at any time of hearing.”

2. The brief facts in this case are that the assessee had filed its return of income on 29.09.2008, declaring an income of Rs.88,96,350/-. Subsequently, proceedings u/s.147 of the Income Tax Act, 1961 (for short

‘the Act’). Notice u/s. 148 of the Act was issued on 23.03.2024. In reply, the assessee submitted that the return of income filed on 29.09.2008 may be treated as returned filed in response to the said notice.

3. Reassessment proceedings was completed by the A.O vide his order passed u/s.143(3) r.w.s. 147 of the Act wherein an addition was made by the A.O of Rs.2,58,27,321/- on account of sale consideration of land sold at Devpuri at Rs.3,12,57,321/- on the basis of forged document in lieu of actual sale consideration of Rs.84,00,000/-. For the sake of completeness, the observations of the A.O are culled out as follows:

“6. Statement of Shri Rajesh Golechha was also recorded on 19.03.2016 and he denied to have entered into said agreement also receipt of any amount as indicated in the agreement. Precisely the assessee has denied to have entered into any agreement as referred in the copy of agreement made on Stamp Paper worth Rs.100/- bearing Serial No. 913336 on 28.04.2007. At the same time he did not challenge genuineness of the agreement on any grounds. The denial is not supported by any corroborative material with respect to the evidences brought on record. On the other hid the subsequent circumstances and evidences relating to the land referred to in the agreement dated 28.04.2007 also render support to the genuineness of the agreement. Same land was sold and registered in favour of M/s.Sankalp Realities through partner Shri Sunil Kumar Khetan along with Shri Bimal Kumar Chavcharia and Sons (HIT) and M/s Ajanta Buildcon Private Limited on 04.07.2007. The date of registration of sale is very close to the date of agreement. Shri Praveen Prachande, who has signed the agreement under consideration, has also signed the registration documents in the capacity of witness. He was very close with the assessee company and was buying stamp papers for the company as referred above and this fact is verifiable from the Stamp Vender's Register. He had also witnessed land purchased by a family member of the Director.

7. The text and tenor of the version of Shri Rajesh Golechha speaks volumes about falsity of the denial. Shri Golechha has stated that they have not entered into any such agreement dated 28.04.2007 ,

but he did not dispute correctness of seal and signature and the signature of his son Shri Akshya Golechha, who signed as witness to the agreement. Shri Rajesh Golechha has accepted that he knew Shri Praveen Prachande and he is broker of land dealings but denied to have made any sales or purchases through him. This contention is absolutely false. The ultimate sale of property referred in the agreement dated 28.04.2007 was made to M/s. Sankalp Realities along with two other parties on 04.07.2007 and Shri Praveen Prachande has signed the registration documents as first witness.

8. Keeping the sequence of events and evidences in view, in subsequent statement Shri Rajesh Golechha was asked to explain why the sale rate of Rs.911/- per sq.ft. as agreed in the agreement should not be treated as correct. In reply Shri Golechha has stated he had no basis but insisted that the sale price recorded in the sale deed is correct. Shri Rajesh Golechha was given opportunity to cross examine Shri Praveen Prachande with respect to the statement of Shri Praveen Prachande given on 29.01.2016, but Shri Golechha has refused to cross examine him. He did not put even a single question to Shri Prachande, who has once again stood by his statement before Shri Rajesh Golechha. This option of Shri Rajesh Golechha not to put even a single question to Shri Prachande on his statement dated 29.01.2016 much less cross-examination of Shri Prachande fortifies and substantiates the fact that the averments and affirmations made by Shri Prachande and contents of the agreement dated 28.04.2007 are true and correct and the assessee has undoubtedly sold the diverted land at Rs.911/- per sq.ft. to the same party who has signed the agreement along with two other persons as mutually agreed by the buyers. There is no reason to disbelieve his assertion with respect to the pre-sale agreement dated 28.04.2007 because it is a matter of common practice in land dealings. The assessee was asked to give detailed address and telephone numbers of the witnesses who have witnessed the sale deed dated 04.07.2007, which he denied on the ground that they don't have their present address and contact numbers, which was done definitely to forestall any enquiry, the result of which may go against him.

9. The assessee was set-out as seller in both the agreements and one of the buyers is common in both the agreements. Sequence of events and dates are in conformity with those stated in both the agreements. It is not possible to obtain Original Agreement or Certified Copy thereof because such documents are never retained and are generally destroyed after completion of the object stated therein. Strict rules of the Evidence Act are not applicable to Income-tax Proceedings, but if an A.O. invokes the principles and provisions, the same cannot be disregarded. It is pertinent to refer to

sec. 106 of the Indian Evidence Act, 1872 which casts burden of proving a fact especially within the knowledge of person, upon him. In this case admittedly the assessee has entered into the agreement and subsequently sold the same property amongst others to the purchaser stated in the agreement and all the facts are in his special knowledge. Therefore, the burden of proving otherwise, a matter being in his special knowledge heavily lies upon him, which the assessee utterly failed to discharge. Accordingly, it is established and held that the assessee company had in fact entered into an agreement and received unrecorded additional consideration of Rs.2,58,27,321/- and concealed this fact so also avoided to offer resultant long term capital gain to tax. Accordingly the said amount of Rs.2,58,27,321/- is charged to long term capital gain and included in the total income of the assessee. In view of the facts and circumstances discussed above, I am satisfied that it is a fit case of initiation of penalty proceedings u/s.271(1)(c) of the Act and the same are separately initiated for the above default.”

4. That being further aggrieved, the assessee carried the matter in appeal before the first appellate authority. The Ld. CIT(Appeals)/NFAC after considering the submissions of the assessee, assessment order upheld the addition of Rs.2,58,27,321/- observing as follows:

“Ground No. 2: The learned A.O erred in treating the sale considering of land sold at devpuri at Rs. 3,12,57,321 /-, on the basis of forced document, in place of actual sale consideration of Rs.84,00,000/- and therefore added Rs.2,58,27,321/- in the hands of assessee's income.

The ground raised has been examined and found that the AO on receipt of the information and after providing opportunity, has made elaborate enquiries to ascertain the factual position of the agreement entered into by the appellant. Accordingly, discussed in detail the further enquiries conducted in the case that is discussed at Para-03 of Page - 02 of the assessment order which is reproduced below for clarity:

"3. Assessee's objection has been considered and found not acceptable. It is a matter of fact and of common knowledge that such agreements are entered into after negotiations of sale but before completion of registration for the purpose of securing

hidden interests of the parties like preventing the seller from changing his mind or transacting with any other party on the same subject or for limiting the contract price or for charging consideration other than that was to be recorded in registered sale deeds. These agreements are subsequently destroyed. Therefore the contention that copy of the agreement is fake is self-servicing and cannot be entertained. However, in order to ascertain genuineness of the agreement and flow of events and other corroborative circumstances, possible inquiries were conducted from the District Treasury Officer, Raipur., Dy. Registrar, Raipur and Stamp Vendor Mr. Moh. Jiyauddin Siddique, District Registrar, Raipur and Stamp Vendor Shri Mohan Sharma, Raipur".

It is clear from the above that the flow of events and the corroborative circumstances have been brought on record to prove that the agreement entered into was genuine.

It is also necessary to appreciate that the AO has collected basic details of issue of stamp paper, serial No. of the stamp paper, value of the stamp paper, date of issue of stamp paper, name of the purchaser of the stamp paper and the purpose for which the stamp paper was purchased, that is to enter into an agreement for sale of plot of land. The relevant Para-04 of the assessment order is reproduced below for clarity:

"4. The photocopy of the stamp paper on which the agreement was typed bears serial number 913336. The District Treasury Officer, Raipur has confirmed vide his letter dated 11.12.2015 that Stamp Paper of Rs.100/- bearing Serial No.913336 was issued from the District Treasury on 28.02.2007 but all the stamp vendors deposit their sale registers with District Registrar, Raipur, Hence the treasury office has no say in this regard. The District Registrar, Raipur vide his letter dated 15.12.2015 has filed extract of Register, but it is stated, that the stamp paper number is not entered in the Stamp paper Sale Register therefore it is not possible to explain the purpose. All these enquiries substantiate the fact that there was a Stamp Paper bearing Serial No. 913336 used for the agreement dated 28.04.2007 and it was issued from Raipur Treasury before the date of agreement i.e. 28.04.2007. The District Registrar, Raipur vide his letter dated 15.12.2015 has also filed extract of Certified Stamp Vendor's Register for the period 05.04.2007 to 15.05.2007 filed Shri Mohd. Jiyauddin Siddiqui, New Shanti Nagar Road, Raipur. Verification of the entries revealed that 05.04.2007 the assessee company has purchased four stamp papers of Rs.50/- each through Shri Praveen Prachande for the purpose of agreement between the company and M/s.Sankalp Realites, Ganeshram Nagar, Raipur. This further substantiates that there were transactions between the assessee and M/s. Sankalp Realities for purposes of

agreement and Shri Praveen Prachande has played pivotal role therein".

Further, it is understood from the materials brought on record that the AO has also examined one of the parties who has signed the agreement by recording his statement u/s 131 of the IT Act, 1961. As could be seen from the assessment order that the AO has given opportunity to the appellant assessee to confront and cross examine the statement and the material gathered during the course of assessment proceedings and by providing the copy of the agreement dated 28/04/2007 based on which the assessment was re-opened, copy of report of treasury officer, copy of Deputy Registrar and the statement of the confirming party Shri. Praveen Prachande. Whereas, it is observed that the Director of the appellant company Shri. Rajesh Golechha has confirmed the correctness of the documents and denied by refusing to cross examine either the statement given by Shri. Prachande or to cross examine Shri. Prachande and other relevant documents. The relevant portion of the facts brought on record by the AO is reproduced below for clarity:

"5. The Complainant Shri Praveen Panchande was summoned u/sec. 131 of the Act and his statement was recorded on 29.01.2016. Summons u/s. 131 was also issued to Shri Rajesh Golechha, Director of the assessee company in order to confront the material gathered during enquiry and also allow cross- examination of Shri Prachande. In response Shri Rajesh Golechha attended this office on 18.03.2016 and 19.03.2016. Copy of agreement dated 28.4.20087, Copy of extract of Report of Treasury Officer, Dy. Registrar and copy of the statement of Shri Praveen Prachande were confronted to the assessee and he was asked to comment on the said material. Though Shri Rajesh Golechha has agreed about correctness of these documents but denied to have made any agreement with M/s. Sankalp Realities. He was asked-examine Shri Praveen Prachande given by Shri Prachande, but Shri Rajesh Golechha has refused to cross-examine Shri Prachande stating that he disagrees with the statement of Shri Praveen Prachande. Shri Prachande was again asked whether he stands by his earlier statement to which in answered in the affirmative. Relevant part of their statements is reproduced below:-

"From the above, it is crystal clear that the Director of the company has not only refused to examine the statement, but also has refused to cross examine the witness to the statement. This clearly proves that the appellant company did not want to disprove the facts that is evident from record. It must be mentioned here that while

processing the case during assessment proceedings, the AO has given sufficient and reasonable opportunities to confront the statement recorded, the evidences gathered, which was denied by the appellant and also did not dispute the correctness of the facts, seal and signature of one of the Director's son Shri. Akshya Golechha that was affixed on the agreement dated 28/04/2007. The relevant portion of the assessment order is reproduced below for Clarity:

“6. Statement of Shri Rajesh Golechha was also recorded on 19.03.2016 and he denied to have entered into said agreement also receipt of any amount as indicated in the agreement. Precisely the assessee has denied to have entered into any agreement as referred in the copy of agreement made on Stamp Paper worth Rs.100/- bearing Serial No. 913336 on 28.04.2007. At the same time he did not challenge genuineness of the agreement on any grounds. The denial is not supported by any corroborative material with respect to the evidences brought on record. On the other hand the subsequent circumstances and evidences relating to the land referred to in the agreement dated 28.04.2007 also render support to the genuineness of the agreement. Same land was sold and registered in favour of M/s. Sankalp Realities through partner Shri Sunil Kumar Khetan along with Shri Bimal Kumar Chavcharia and Sons (HUF) and M/s Ajanta Buildcon Private Limited on 04.07.2007. The date of registration of sale is very close to the date of agreement. Shri Praveen Prachande, who has signed the agreement under consideration, has also signed the registration documents in the capacity of witness. He was very close with the assessee company and was buying stamp papers for the company as referred above and this fact is verifiable from the Stamp Vender's Register. He had also witnessed land purchased by a family member of the Director.

7. The text and tenor of the version of Shri Rajesh Golechha speaks volumes about falsity of the denial. Shri Golechha has stated that they have not entered into any such agreement dated 28.04.2007, but he did not dispute correctness of seal and signature and the signature of his son-Shri Akshya Golechha, who signed as witness to the agreement. Shri Rajesh Golechha has accepted that he knew Shri Praveen Prachande and he is broker of land dealings but denied to have made any sales or purchases through him. This contention is absolutely false. The ultimate sale of property referred in the agreement dated 28.04.2007 was made to M/s. Sankalp Realities along with two other parties on 04.07.2007 and Shri PraveenPrachande has signed the registration documents as first witness.

8. Keeping the sequence of events and evidences in view, in subsequent Statement Shri Rajesh Golechha was asked to explain

why the sale rate of Rs.911/- per sq. ft. as agreed in the agreement should not be treated as, correct. In reply Shri Golechha has stated he had no basis but insisted that the Sale price recorded in the sale deed is correct. Shri Rajesh Golechha was given opportunity to cross examine Shri Praveen Prachande with respect to the statement of Shri Praveen Prachande given on 29.01.2016, but Shri Golechha has refused to cross examine him. He did not put even a single question to Shri Prachande, who has once again stood by his statement before Shri Rajesh Golechha. This option of Shri Rajesh Golechha not to put even a single question to Shri Prachande on his statement dated 29.01.2016 much less cross-examination of Shri Prachande fortifies and substantiates the fact that the averments and affirmations made by Shri Prachande and contents of the agreement dated 28.04.2007 are true and correct and the assessee has undoubtedly sold the diverted land at Rs.911/- per sq. ft. to the same party who has signed the agreement along with two other persons as mutually agreed by the buyers. There is no reason to disbelieve his assertion with respect to the pre-sale agreement dated 28.04.2007 because it is a matter of common practice in land dealings. The assessee was asked to give detailed address and telephone numbers of the witnesses who have witnessed the sale deed dated 04.07.2007, which he denied on the ground that they don't have their present address and contact numbers, which was done definitely to forestall any enquiry, the result of which may go against him".

It must be noted here from the above discussion that as far as the facts mentioned in the agreement dated 28/04/2007 is concerned, the sale of plot of land appeared correct, since the parties to whom the plot of land was supposed to be sold as per the agreement has been registered and sold to the same set of purchasers. Further, it may not be out of place to mention here that, though the AO has requested for the details including address and telephone No's. of the witnesses to the transaction of sale deed dated 04/07/2007, the appellant did not co-operate and did not furnish the details, which clearly indicates that the appellant has intentionally withheld the details by not furnishing it to the AO. Thus, the agreement based on which the assessment have been framed is found to be correct and in order.

Moreover, it must also be mentioned here that the AO has thoroughly examined the details mentioned in the agreement dated 28/04/2007 including the property details, parties to the sale and parties to the purchase which have confirmed that they are one and the same. Thus, the AO has validly concluded that the price mentioned in the agreement is the correct consideration for sale of the property under consideration. The relevant portion of the finding given by the AO is reproduced below for clarity:

"9. The assessee was set-out as seller in both the agreements and one of the buyers is common in both the agreements. Sequence of events and dates are in conformity with those stated in both the agreements. It is not possible to obtain Original Agreement or Certified Copy thereof because such documents are never retained and are generally destroyed after completion of the object stated therein. Strict rules of the Evidence Act are not applicable to Income-tax Proceedings, but if an A.O. invokes the principles and provisions, the same cannot be disregarded. It is pertinent to refer to sec. 106 of the Indian Evidence Act, 1872 which casts burden of proving a fact especially within the knowledge of person, upon him. In this case admittedly the assessee has entered into the agreement and subsequently sold the same property amongst others to the purchaser stated in the agreement and all the facts are in his special knowledge. Therefore, the burden of proving otherwise, a matter being in his special knowledge heavily lies upon him, which the assessee utterly failed to discharge. Accordingly, it is established and held that the assessee company had in fact entered into an agreement- and received unrecorded additional consideration of Rs.2,58,27,321/- and concealed this fact so also avoided to offer resultant long term capital gain to tax. Accordingly the said amount of Rs.2,58,27,321/- is charged to long term capital gain and included in the total income of the assessee. In view of the facts and circumstances discussed above, I am satisfied that it is a fit case of initiation of penalty proceedings u/s.271(1)(c) of the Act and the same are separately initiated for the above default".

In the submissions uploaded the appellant has claimed that the agreement relied upon by the AO was an forged document which was alleged to have been created by Mr. Praveen Prachande against whom an FIR has been filed. Accordingly, submitted that the addition made on the basis of such forged agreement deserves to be deleted.

At this juncture, it must be mentioned here that the Hon'ble ITAT, Delhi in the case of Hersh W Chadha vs DDIT, Circle-1(1) International taxation reported in 135 TTJ Page — 513 at Para — 6.70 has held that Tax liability in the case of suspicious transactions have to be assessed on the basis of the material available on record, surrounding circumstances, human conduct, preponderance of probability and nature of incriminating information/ evidence.

It needs to be mentioned here that in the case of Mriganka Mohan Sur vs CIT(Cal) reported in 120 ITR Page — 529, the Hon'ble High Court of Calcutta has held that in IT proceedings the strict rules of evidence do not apply, conclusive proof is not necessary to arrive at a conclusion to establish a fact.

It may not be out of place to mention here that the Hon'ble Supreme Court in the case of Sulej Cotton Mills Ltd vs CIT reported in 116 ITR Page — 01 (Para — 01 of Page — 04 of the order) has held that the way in which entries are made by an assessee in his books of accounts is not determinative of the question whether, the assessee has earned any profit or suffered any loss, what is necessary to be considered is the true nature of the transaction.

It is important to mention here that the Hon'ble Supreme Court in the case of Karanpura Development Co. Ltd vs CiT reported in 44 ITR Page — 362 has held that substance of transaction should prevail over its form.

In view of the foregoing detailed discussion, the assessment order, the ground and the decisions given on the issue by the Hon'ble courts, the submissions have been carefully examined and found that the details mentioned in the agreement dated 28/04/2007 including the property details, parties to the sale and parties to the purchase which have confirmed that they are one and the same. Further, during the course of assessment proceedings, when the opportunities were given to confront and cross examine the witnesses, the appellant neither confronted the statement nor cross examined the witness.

It needs to be appreciated that filing of FIR does not exonerate the utmost duty casted upon the appellant in disproving the facts brought out in the agreement with reference to the sale deed. Merely claiming that the agreement is a fake, does not make the agreement as fake, unless and otherwise it has been proved beyond doubt and to the best of satisfaction of the AO.

More so, there is no bar on the AO to rely on the document giving the facts and figures and to make addition based on it, after giving reasonable opportunities which has been perfectly done in the instant case.

Under the circumstances, taking into consideration the totality of the facts of the case and in the given factual matrix, I am of the considered opinion that the addition made by the AO is justified. Therefore, the ground raised is dismissed.”

5. The Ld. Counsel for the assessee submitted that certain documents pertaining to the matter is sub-judice before the Hon'ble Civil Court for the reason that there it has to be decided whether those documents were genuine or whether they were forged documents. The Ld. Counsel further submitted that decision of this case depends upon the validity of those documents which are pending for adjudication before the Hon'ble Civil Court. It was submitted by the Ld. Counsel that those evidences were not placed before the Ld. CIT(Appeals)/NFAC and sanctity of those documents are yet to be determined by the Court and in such scenario, they need have to be considered by the Ld. CIT(Appeals)/NFAC. The Ld. Counsel further submitted that the Ld. CIT(Appeals)/NFAC had adjudicated the matter without considering the additional evidences which were placed by the assessee before it. That without dealing with these additional evidence, the substantive rights and liabilities are not yet determined with regard to the assessee.

6. Per contra, the Ld. Sr. DR principally supported the findings of the sub-ordinate authorities. However, regarding submissions raised by the assessee considering that so far as nature of adjudication by the Quasi-Judicial Authority i.e. the Ld. CIT(Appeals)/NFAC is concerned, that should have been based on all the documents/ evidences that were filed by the assessee. Since the major part of the documents were not placed before the Ld. CIT(Appeals)/NFAC, it is all the more appropriate to remand the

matter to the file of the Ld. CIT(Appeals)/NFAC who shall accordingly pass order after considering the same in the interest of natural justice.

7. Having heard the parties and considering the facts and circumstances, it is most appropriate in terms with legal jurisprudence that when certain matter remains sub-judice before the Hon'ble Civil Court which has strong bearing on the adjudication of the matter pending before the department as well as before the Tribunal, it is pertinent to address the issue after finalization of the matter which is already pending before the Hon'ble Civil Court as contended by the Ld. Counsel for the assessee. The Ld. Counsel further submitted that these additional evidences should be revisited by the Ld. CIT(Appeals)/NFAC for proper adjudication of this case. Considering the totality of the facts and circumstances, it is directed that the Ld. CIT(Appeals)/NFAC shall adjudicate the matter after considering the additional evidences that shall be placed on record and also once the validity of those documents are determined by the Hon'ble Civil Court that shall also be considered by the Ld. CIT(Appeals)/ NFAC.

8. Accordingly, we set aside the order of the Ld. CIT(Appeals)/NFAC and remand the matter back to its file as per aforesaid direction. At the same time, the assessee is directed to expedite the matter before the Hon'ble Civil Court and once that would be finalized, a report shall be placed by the assessee before the office of the Ld. CIT(Appeals)/NFAC and

accordingly shall pass an order in terms with Section 250(4) & (6) of the Act while verifying all documents on record.

9. As per above terms the grounds of appeal of the assessee are allowed for statistical purposes.

10. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 20th day of June, 2025.

Sd/-
ARUN KHODPIA
(ACCOUNTANT MEMBER)

Sd/-
PARTHA SARATHI CHAUDHURY
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 20th June, 2025.
SB, Sr. PS

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

1. अपीलार्थी /The Appellant.
2. प्रत्यर्थी /The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच, रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.