

आयकरअपीलीयअधिकरण, रायपुर न्यायपीठ,रायपुर

IN THE INCOME TAX APPELLATE TRIBUNAL RAIPUR BENCH, RAIPUR

श्री पार्थ सारथी चौधरी, न्यायिक सदस्य एवं श्रीअरुण खोड़पिया, लेखा सदस्य के समक्ष ।

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JM & SHRI ARUN KHODPIA, AM

आयकर अपील सं. / ITA No: 305/RPR/2025

(निर्धारण वर्ष Assessment Year: 2014-15)

Yogesh Kumar Verma, Chhattisgarh Nagar, Near Shitla Mata Mandir, Tikrapara, Raipur-492001, C.G.	v s	Income Tax Officer-4(5), C. R. Building, Civil Lines Road, Raipur, C.G.
PAN: AITPV4800A		
(अपीलार्थी/Appellant)	.	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Sunil Kumar Agrawal, CA
राजस्व की ओर से / Revenue by	:	Dr. Priyanka Patel, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	24.06.2025
घोषणा की तारीख / Date of Pronouncement	:	02.07.2025

आदेश / ORDER

Per Arun Khodpia, AM:

The captioned appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeal), NFAC, Delhi, [in short "Ld. CIT(A)"], passed under section 250 of the Income Tax Act, 1961 (in short "the Act"), dated 28.03.2024, for the Assessment Year 2014-15, which in turn arises from the assessment order u/s 147 r.w.s. 143(3) of the Act, dated 30.12.2018, passed by Income Tax Officer-4(5), Raipur (in short "Ld. AR").

2. The grounds of appeal raised by the assessee are as under:

Gr. No. 1

"On the facts and circumstances of the case and in law, Id C[T(A) has erred in sustaining addition of Rs.79,85,000 on long term capital gain on sale of land by applying sec 50C(J) without referring the matter to DVO for valuation of such land u/s 50C(2) when 'actual sale consideration' is less than the 'stamp duty value', matter is liable to be referred to DVO for valuation; action of the AO/ CIT(A) without following procedure laid down in sec 50C(2) is unsustainable in law and is liable to be set aside to file of AO for referring the matter lo DVO for computing its fair market value on the date of transfer, relied on Sunil Kumar Agarwal (2014) (Cal HC); Narendra Kumar Lunia (2019) (Raipur-Trib); Ram Sharan Yadav (2022) (Raipur-Trib).

Gr. No. 2

"On the facts and circumstances of the case and in law, Id CIT(A) has erred in sustaining addition of Rs.73,38,553 on the count of undisclosed investment which is unjustified & is liable to be deleted."

Gr. No. 3

"The appellant craves leave, to add, urge, alter, modify or withdraw any ground/s before or at the time of hearing."

3. At the outset, it is noticed that the present matter is barred by limitation, being the filing of appeal before us has been delayed by 339 days. The assessee was informed through a defect memo to remove this defect. In compliance, an application for condonation of delay has been filed by the Counsel of the assessee along with affidavit signed by the assessee and another affidavit signed by the regular counsel of the assessee, clarifying that the notice from the office of Ld. CIT(A) has been received in the email ID 'sverma70@India.com', which is not frequently used by the assessee. It is further explained that in Form No. 35 before Ld. CIT(A), the assessee has

mentioned the email ID of its counsel / CA, Shri Manoj Keshwani, the email ID is 'skc.itr@gmail.com'. It is also declared by the assessee in the affidavit that for taxation matter, the assessee is fully dependent on the aforesaid regular counsel. It is submitted that the impugned order of Ld. CIT(A) was an *ex-parte* order passed on 28.03.2024, dismissing the appeal of assessee. However, the assessee was unaware about the passing of such order, which was communicated on the email ID of the regular counsel, for the reason that it was not informed by the regular Counsel of the assessee, as one of the staff of the aforesaid counsel i.e., CA Pavan Karmele, who is looking after this matter had committed a mistake that he did not saw the email and thus, have not informed the counsel on time. As in present case, the counsel of the assessee had not informed him within the available time for filing of appeal before the ITAT, the delay had occurred on account of mistake on the part of office of the regular Counsel, therefore, Ld. AR prayed that there was no intentional / mala fide delay on the part of assessee and as soon as the assessee was informed by the regular Counsel, necessary action has been taken to file the present appeal.

4. On this issue, Ld. Sr. DR objected that the delay occasioned is an extraordinary delay for an exorbitant period of 339 days, therefore, the same should not be allowed, as the explanation offered by the Ld. AR of the

assessee does not constitute sufficient cause for which the delay can be condoned. Ld. Sr. DR further submitted that the delay was occasioned on account of the mistake committed by the regular Counsel under casual approach.

5. Though, we find substance in the argument of the Ld. Sr. DR and also find that there was a careless approach emanating from the affidavit of the regular Counsel, Shri Manoj Keshwani that his office was not vigilant to take necessary and timely actions towards the duties entrusted upon them by the assessee, however, we cannot put the entire blame on the assessee to place him in a worst position, as the delay was occurred due to careless approach of the regular counsel, further there is no proof or counter affidavit furnished by the revenue to bring on record any default on the part of assessee, which can be taken as an intentional or deliberate error for occurrence of such delay. In terms of aforesaid observations, as there is no intentional / deliberate or mala fide attempt prove in the conduct of the assessee, we find that there is sufficient cause by which the assessee was prevented to file the present appeal in time. Further, taking support from the order of Hon'ble Apex Court in the case of **Vidya Shankar Jaiswal Vs. the Income Tax Officer, Ward-2, Ambikapur, SLP (Civil) Nos. 268310-26311/2024, dated 31.01.2025**, wherein it is held that while dealing with the condonation of delay

a justice-oriented and liberal approach ought to have adopted. Respectfully following the analogy drawn by Hon'ble Apex Court in the aforesaid judgment and in terms of our aforesaid observations, the delay of 339 days in the present appeal stands condoned.

6. Coming to the facts of the present case, as emanating from the records, the assessee Shri Yogesh Verma is an individual, who filed his Return of Income for the AY 2014-15 on 31.03.2015, declaring total income of Rs. 3,13,170/-. Subsequently, the notice u/s 148 was issued on 29.03.2018, since as per information available with the department, during the relevant FY, the assessee had purchased an immovable property of Rs.1,49,85,000/- and while making the said financial transaction, the assessee had not furnished his PAN to the Registrar. Further, during the verification made by the ADIT(I&CI), Raipur, the assessee was asked to prove the availability of cash on the date of aforesaid payment. However, assessee had not replied to the aforesaid query, therefore, it is investigated further and surfaced that the turnover shown by the assessee in his ROI for AY 2014-15 was only 30,33,617/-, whereas the deposit in bank account of the assessee maintained with the Vyavsayik Sahkari Bank, Raipur are of Rs. 1,21,91,023/-, which includes cash deposits of Rs. 1,00,98,600/-. Since the assessee had not furnished any reply to the aforesaid observations. The Ld.

AO had the reason to form a belief that the taxable income of Rs. 2,71,76,023/- (Rs.1,49,85,000+1,21,91,023) has escaped assessment for the AY 2014-15 within the meaning of provisions of Section 147 read with explanation 2(b) thereof. Accordingly, notice u/s 142(1) along with queries have been issued on 03.10.2018, requiring the assessee to furnish information, evidence, and documents on or before 08.10.2018 and again one more notice u/s 142(1) was issued on 06.11.2018 but the assessee has not reciprocated with the compliance of the aforesaid notices on the dates fixed. Subsequently, the assessee filed Return of Income in response to notice u/s 148, with the total income at Rs.13,69,670/- on 21.12.2018 and had filed a reply on 28.12.2018.

7. On verification of ITR's and the reply of assessee, Ld. AO observed that the assessee has shown purchase of 0.810 Hectare land at Boriakhurd on 19.08.2013 for Rs. 70,00,000/-, paid stamp duty of Rs. 9,36,600/- and registration charges of Rs.1,20,050/-, in aggregate the total sale consideration was Rs. 80,56,650/-. But the stamp valuation authority had valued the market value of the property at Rs.1,49,85,000/-. On being queried regarding source of funds for the aforesaid purchase transaction, before Ld. AO, the assessee explained that he used his own capital of Rs. 38,27,371/-, current years income of Rs.13,94,708/-, gift received from

relatives of Rs.11,00,000/- and balance amount withdrawn from his business (business creditors).

8. The aforesaid explanation of assessee does not find favour with the Ld. AO, who further analyzed the material on record and had observed that the assessee has maintained a bank account No. 29006017902 with Vyavsayik Sahkari Bank Ltd, in which up to 19.08.2013 the assessee had deposited cash amounting to Rs. 64,41,500/- and withdrawn cash of Rs. 66,60,000/-, therefore, the cash difference of Rs. 2,18,500/- only was available with the assessee on 19.08.2013. It is further observed by the Ld. AO that the assessee had not furnished any evidence for cash gift of Rs. 11,00,000/- received from the relatives, even the name of such relatives could not be furnished by the assessee, therefore, such claim of the assessee is not accepted.

9. Further, on examination of ITR's filed by the assessee, Ld. AO observed that there is a huge difference in the turnover of the assessee shown in original ITR viz-a-viz ITR filed in response to notice u/s 148. It is observed that surprisingly the turnover of the assessee has increased from Rs. 30,33,617/- to Rs. 95,45,430/-. It is also noticed by the Ld. AO that the income declared by the assessee u/s 44AD in both the aforesaid returns is also increased from Rs. 2,42,690/- to Rs. 7,63,635/-. It was the observation

that the assessee had not offered any explanation about the basis of such a huge increase in his sales turnover and business income. Ld. AO also pointed out that the assessee had not furnished his balance sheet with the original return filed. It is alleged by the Ld. AO that the increase in sales was only for the purpose to cover up the amount of cash invested for Rs. 80,56,650/- in purchase of the impugned 0.810-hectare land, also there was huge increase in the business expenditure and other expenses on the same premise. With such observations, Ld. AO calculated the cash available with the assessee on the date of purchase of land, which has been worked out at Rs. 7,18,097/-, whereas the assessee had invested Rs.80,56,650 for purchase of land in cash. Accordingly, it is concluded that the balance amount of Rs.73,38,553/- (80,56,650-718097) is undisclosed income of the assessee, therefore, the same has been treated as assessee's investment from his undisclosed income for the year under consideration and accordingly, the aforesaid amount has been added back to the income of the assessee.

10. Regarding the difference in sale consideration shown by the assessee and the market value evaluated by the stamp valuation authority, there is a difference of Rs.79,85,000/- (1,49,85,000 – 70,00,000), therefore, it is inferred by the Ld. AO that this difference is liable to be charged to taxed

under the provisions of Section 56(2)(vii)(b)(ii) of the Act. When the aforesaid issues is enquired from the assessee, in response, it is submitted that the guideline value has been taken up by the stamp valuation authority but due to actual economic scenario and other relevant facts and circumstances, the prevailing fair market value of the said immovable asset could not be more than Rs. 70,00,000/-, hence the assessee has rightly purchased the property for this amount without any mala fide intentions. Before Ld. AO, assessee also requested to refer this matter to valuation officer to assess the fair market value of the said property as per the provisions of Section 142A of the Act. After considering the aforesaid reply of the assessee, Ld. AO observed that such reply of assessee is not acceptable for the reason that at the time of notices issued u/s 142(1) and queries raised, the assessee remain silent and had not replied to such notices on the dates provided and the assessee is requesting for valuation at the fag end on 28.12.2018, whereas the limitation for completing the re-assessment u/s 147 is only up to 31.12.2018, therefore, the Ld. AO does not have sufficient time to make reference to the valuation officer and to get a valuation report within the limitation available. Under such circumstances, the market value taken by the Stamp Valuation Authority, which is not disputed by the assessee before any higher authority at Collectorate, would be the acceptance of the assessee and the same was adopted to get the registered deed of purchase

executed on 19.08.2013. Therefore, the difference in sale consideration and stamp duty value for Rs. 79,85,000/- has been treated as income of the assessee u/s 56(2)(vii)(b)(ii) of the Act.

11. With the aforesaid additions, Ld. AO completed u/s 147 r.w.s. 143(3) of the Act on 30.12.2018, determining the assessed income of assessee at Rs. 1,66,93,220/-.

12. Aggrieved with the aforesaid additions, assessee preferred an appeal before the Ld. CIT(A), however, the same has been dismissed on account of non-compliance by the assessee.

13. Dissatisfied with the aforesaid order of Ld. CIT(A), the assessee preferred an appeal before us, which is under consideration in the present matter.

14. At the threshold of the hearing, it is observed that the order passed by Ld. CIT(A) is an *ex-parte* order, as the assessee remains non-compliant on various occasions before Ld. CIT(A), therefore, the appeal of the assessee is dismissed with the following observations:

5. *The following hearing notices were issued to the appellant:*

<i>Sr. No.</i>	<i>Date of issue</i>	<i>Date of compliance</i>	<i>Remarks</i>
<i>1</i>	<i>24.12.2020</i>	<i>08.01.2021</i>	<i>No response</i>
<i>2</i>	<i>02.11.2022</i>	<i>NA</i>	<i>No response</i>
<i>3</i>	<i>26.10.2023</i>	<i>10.11.2023</i>	<i>No response</i>

4	26.10.2023	01.11.2023	No response
5	14.11.2023	20.11.2023	No response
6	06.03.2024	11.03.2024	No response

5.1 It may be added here that all the above notices have been served on the appellant through his designated mail ID through ITBA. It can be seen from the above that in spite of several notices issued, the assessee did not submit any detailed submission to substantiate its claim. The matter is therefore decided on the basis of available records.

7. As can be seen from the above the continuous non-compliance on the part of the appellant only leads to the conclusion that the appellant is not interested in pursuing the appeal. The appeal cannot be decided merely on the basis of grounds of appeal and the statement of facts as no corroborative evidence of any kind is submitted. Hence the above appeal of the appellant is dismissed and the order of the AO is confirmed.

15. At the threshold of hearing, Ld. AR, on behalf of the assessee have submitted that there was an error on the part of Ld. AO, as the matter is not referred to DVO in terms of provisions of Section 50C(2) of the Act also Ld. CIT(A) has erred in sustaining the additions made by Ld. AO.

16. Per contra, Sr. DR vehemently supported the orders of revenue authorities.

17. We have considered the rival submissions and perused the material available on record. Admittedly, in the present case, the matter is decided on *ex-parte* basis by Ld. CIT(A), as the assessee was non-compliant on various

occasions (extracted supra). Also, it is noticed that the assessee had not properly cooperated during the assessment proceedings. There is an exhaustive and speaking order passed by the Ld. AO, before whom the assessee had squarely failed to prove or explain the source of funds for purchase of land. The assessee also made a huge increase in his turnover in the returns filed u/s 139 and again u/s 148 r.w.s. 139, for which no basis or clarification was furnished by the assessee, this indicates that the change in turnover without corroborative support could be a colorable device to cover up the cash investment noticed by the department. It is noticed that at initial stage of the assessment proceedings the assessee remains inactive / non-compliant, later he submitted certain information but without corroborative evidence to substantiate the claims made by him, which shows the evasive and negligent conduct of the assessee. However, since the order passed by Ld. CIT(A) is an *ex-parte* order, wherein the compliance of Section 250(4) & (6) could not be observed by the First Appellate Authority, therefore, we find it appropriate to set aside the order of Ld. CIT(A) and remit this matter back to the files for fresh adjudication, in terms of our observations herein and to thoroughly verify each and every aspect regarding assessee's claims and contentions *qua* the increase in turnover, source of funds as well as assessee's entitlement regarding valuation u/s 142A, which could not be done during the assessment proceedings due to time limitation.

18. Our aforesaid view of setting aside an *ex-parte* order of the First Appellate Authority for fresh adjudication with a last and final opportunity to the assessee to represent its case, is fortified by our decision in the case of **Brajesh Singh Bhadoria Vs. Dy./ Asstt. Commissioner of Income Tax, Central Circle-2, in IT(SS) No. 1 to 6, 8 & 9/RPR/2025 dated 20.03.2025**, for the sake of clarity the relevant observations in the said case, are extracted hereunder:

7. We have considered the submissions of the parties herein and analyzed the facts and circumstances involved in all the captioned appeals. After careful perusal of the documents on record, we find that the assessee had assailed the legal ground as aforestated, however, the fact of the matter is that on perusal of the respective orders of the Ld. CIT(Appeals) for all the years before us, it is also evident from Para 3 that there has been no compliance by the assessee before the said authority and as such, an ex-parte order was passed for the concerned years in appeal. Admittedly, as per record, sufficient opportunities had been provided to the assessee, however, there was no compliance by the assessee. In effect, rights and liabilities of the parties herein are yet to be adjudicated substantially at the level of the first appellate authority. Though in the impugned orders, discussion has been done as per material available on record by the Ld. CIT(Appeals) but they are only Form 35, statement of facts, grounds of appeal and the assessment order. However, due to non-compliance by the assessee, there are no submissions, evidence and documents submitted for adjudication by the assessee before the Ld. CIT(Appeals). That as per Para 3 of the Ld. CIT(Appeals) order, there has been no compliance on the part of the assessee for submitting detailed explanations regarding the grounds of appeal for the years under consideration which clearly shows that the grounds of appeal raised before the first appellate authority has not been substantiated on merits through corroborative evidence /submissions.

8. That in such scenario we are of the considered view that the Income tax Act is within the ambit of welfare legislation which are completely different

from that of the penal legislation, therefore, benefit of doubt whenever arises, it has to be interpreted in favour of the assessee tax payer within the parameters of law and facts. There may be circumstances beyond control of the assessee because of which, the assessee may not have been able to represent his case on the given dates of hearing before the Ld. CIT(Appeals). Though it is correct that there was no compliance from the side of the assessee, however, nothing is there on record which suggests any deliberate non-compliance or malafide conduct of the assessee. That further, if one final opportunity is provided to the assessee to represent his case before the first appellate authority, the position of the revenue will also not be jeopardized.

9. *Recently, the Hon'ble High Court of Bombay in the case of Vijay Shrinivasrao Kulkarni Vs. Income-tax Appellate Tribunal (2025) 171 taxmann.com 696 (Bom.), dated 04.02.2025 observed that in the case the Assessing Officer had passed an ex-parte order and when the matter went on appeal before the Ld. CIT(Appeals)/NFAC, it had also dismissed the matter ex-parte due to non-compliance by the assessee's authorized representative, when the matter came up before the ITAT, it had failed to address the infirmity regarding the fact that the assessee was not afforded proper opportunity of being heard and the matter was dismissed ex-parte by the Ld. CIT(Appeals)/NFAC which amounted to violation of principles of natural justice, and instead ITAT decided the case on merits, in such circumstances, the Hon'ble High Court of Bombay held that passing of an order on merits by the ITAT even when the impugned order was passed ex-parte amounts to violation of principles of natural justice and accordingly, the said matter was remanded to ITAT for passing a fresh order in accordance with law after hearing the parties. The legal principle as enshrined in the present judgment is crystal clear that the principles of natural justice i.e. the right to be heard is to be provided and accordingly, the matter had to be substantially adjudicated by the appellate authority. Therefore, if the impugned order of the Ld. CIT(Appeals)/NFAC is an ex-parte order, the only recourse in conformity with the aforesaid judicial pronouncement is to remand the matter back to the file of the Ld. CIT(Appeals)/NFAC for fresh adjudication in terms with the principles of natural justice providing one final opportunity to the assessee.*

10. In the aforesaid case, the Hon'ble High Court of Bombay had referred to a judgment of the Hon'ble Supreme Court in the case of Delhi Transport Corporation vs. DTC Mazdoor Union AIR 1999 SC 564, wherein the Supreme Court inter-alia held that Article 14 guarantees a right of hearing to a person who is adversely affected by an administrative order. The principle of audi-alteram partem is a part of Article 14 of the Constitution of India. In light of such decision, the petitioner ought to have been granted an opportunity of being heard which, partakes the characteristic of the fundamental right under Article 14 of the Constitution of India.

11. The Hon'ble High Court of Bombay in the aforesaid case had referred to a decision of the Hon'ble Supreme Court in the case of Commissioner of Income Tax Madras v. Chenniyappa Mudiliar 1969 1 SCC 591, wherein the Supreme Court in interpreting the section 33(4) of the Income Tax Act, 1922 has held that the appellate tribunal was bound to give a proper decision on question of fact as well as law, which can only be done if the appeal is disposed off on merits and not dismissed owing to the absence of the appellant. Reverting to the facts of the present case the grounds of appeal were simply filed before the Ld. CIT(Appeals) they were not substantiated or corroborated through submissions and filing of documentary evidences since the assessee had not complied before the Ld. CIT(Appeals) on the dates of hearing. Therefore, as per framework of the Act there must be adjudication on merits by the first appellate authority and one final opportunity be provided to the assessee to represent his matter on merits in the interest of natural justice.

12. There may even be a situation where the Ld. Counsel for the assessee may assail a legal ground before the Tribunal following the decision of the Hon'ble Supreme Court in the case of National Thermal Power Company Ltd. Ltd. Vs. CIT (1998) 229 ITR 383 (SC) with a contention that irrespective of the order of the Ld. CIT(Appeals) being ex-parte, the Tribunal may decide the legal issue that has been raised by the Ld. Counsel. In our view, the decision of the Hon'ble Supreme Court in the case of National Thermal Power Company Ltd. Ltd. Vs. CIT (supra) provides that any legal issue which goes to the root of the matter and is established through legal principles, the assessee can take up and raise such legal issue at any appellate forum irrespective of whether the assessee had raised such legal issue at the sub-ordinate level or

not, however, it always depends on facts and circumstances of each case whether the Tribunal would decide the legal ground or in a case where the question is of natural justice and ex-parte order by the Ld. CIT(Appeals) the Tribunal would remand it back to Ld. CIT(Appeals) providing final opportunity to a bonafide assessee. The Tribunal as the highest fact finding authority must be certain enough that the impugned order before it has been passed on merits and is a speaking order where the assessee has also complied during the process of litigation. In case, where the order of the Ld. CIT(Appeals) itself is ex-parte and some legal ground is raised and if the Tribunal decides such legal ground where in fact principles of natural justice is left unanswered due to the fact that the impugned order before the Tribunal is ex-parte and there was no compliance by the assessee in such scenario the Tribunal would also be usurping the power of the Ld. CIT(Appeals) which is also a statutory authority as per the Act. This is due to the reason that as per framework of the Act, Ld. CIT(Appeals) is the first appellate authority where an appeal by assessee it would be substantially decided through a speaking order by the Ld. CIT(Appeals). When this part is over and either party is aggrieved second appeal lies before the ITAT. Now if for every ex-parte order passed by the Ld. CIT(Appeals), of course due to non-compliance by the assessee, if the Tribunal adjudicates a legal ground, for instance validity of assessment or reassessment order and answers it in favour of the assessee then it would create an easy route for assessee getting redressal from Tribunal even without bothering to comply with hearing notices before the Ld. CIT(Appeals). This would dismantle the structure of the Act which is definitely not the intention of the legislature. Here in this situation, where the benefit of doubt is given to the assessee since he had not complied with the hearing notices before the Ld. CIT(Appeals) which resulted in passing of an ex-parte order by the Ld. CIT(Appeals), in such scenario, as per the scheme of the Act and following the principles of natural justice, the only course of action is to remand the matter back to the file of the Ld. CIT(Appeals) for adjudication on merits providing one final opportunity to the assessee.

13. *In view thereof, we set aside the respective orders of the Ld. CIT(Appeals) for all the years and remand the same to their file for denovo adjudication on merits. At the same time, we direct the assessee that this being the final opportunity, there must be compliance on merits before the first*

appellate authority. Needless to say, the Ld. CIT(Appeals) shall provide reasonable opportunity of being heard to the assessee and pass an order in terms of Section 250(4) and (6) of the Act within three months from receipt of this order.

19. In view of the aforesaid facts and circumstances, respectfully following the aforesaid decision in the case of **Brajesh Singh Bhadoria (supra)**, the matter is restored back to the file of Ld. CIT(A) for *denovo* adjudication, in terms of our aforesaid observations, within a period of 3 months from the receipt of this order.

20. Needless to say, the assessee shall be afforded with reasonable opportunity of being heard, in the set aside appellate proceedings. The assessee, as conceded before us through the Ld. AR is directed to cooperate and assist proactively in the set aside proceedings, failing which the Ld. CIT (A) would be at liberty to decide the case in accordance with the mandate of law.

21. In result, the captioned appeal of the assessee is **allowed for statistical purposes**, in terms of over aforesaid observations.

Order pronounced in the open court on 02/07/2025.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(ARUN KHODPIA)
लेखा सदस्य / ACCOUNTANT MEMBER

रायपुर/Raipur; दिनांक Dated 02/07/2025

Vaibhav Shrivastav

आदेशकी प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant- Yogesh Kumar Verma
2. प्रत्यर्थी/ The Respondent- ITO-4(5), Raipur
3. The Pr. CIT, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर/ DR, ITAT, Raipur
5. गार्ड फाईल / Guard file.

// सत्यापित प्रति True copy //

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)
आयकर अपीलीय अधिकरण, रायपुर/ITAT, Raipur