

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F': NEW DELHI**

**BEFORE SHRIS.RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No.660/DEL/2021
(Assessment Year: 2015-16)**

M/s. Aman Holdings Pvt. Ltd.,
L – 4, Green Park Extension,
New Delhi – 110 016.

vs.

Pr.CIT - 1,
Delhi.

(PAN :AAACA0077G)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Ms. Meenal Goyal, CA
Shri Amon Parimoo, Advocate
REVENUE BY : Ms. Monika Singh, CIT DR

Date of Hearing : 10.07.2025
Date of Order : 23.07.2025

ORDER

PER S.RIFAUR RAHMAN, ACCOUNTANT MEMBER :

1. This appeal is filed by the assessee against the order of Id. Principal Commissioner of Income-tax, Delhi-1 [hereinafter referred to as 'Id. PCIT (A)] dated 31.03.2021 for Assessment Year 2015-16 passed under section 263 of the Income-tax Act, 1961 (for short 'the Act') raising following grounds of appeal :-

“1. That on the facts and circumstances of the case, the order dated 31.03.2021 passed by the Pr.CIT Central I, Delhi ("Ld. Pr.CIT") the Income Tax Act, 1961 ("Act") cancelling the order dated 12.12.2017 passed u/s.143(3) by the ITO Ward 2(3), Delhi ("Ld. AO") and

directing the Ld. AO for a proposed addition u/s.56(2)(viia) is void ab initio due to want of jurisdiction and is liable to be quashed.

2. The Ld. Pr.CIT erred in assuming jurisdiction u/s.263 of the Act by examining issues not covered by the Limited Scrutiny and directing the Ld. AO to make a de novo assessment on issues not covered by the Limited Scrutiny and consequently the impugned order passed u/s.263 is bad in law and is liable to be set aside.

3. The Ld. Pr.CIT failed to appreciate that the Ld. AO had made detailed enquiries on the issue of "Large Increase in Investment in Unlisted Securities" and hence on the very same issue no action can be taken u/s.263 of the Act when the order u/s.143(3) was pursuant to proper enquiry on the facts and circumstances of the case and in accordance with law and consequently the impugned order u/s.263 is bad in law and is liable to be set aside.

4. The Ld. Pr.CIT erred in law by expanding the scope of the Limited Scrutiny, which can be done only by the AO at the AO's discretion, on the issue of "Large Increase in Investment in Unlisted Securities" to extend to verification of applicability of S.56(2)(viia) of the Act which was not contemplated in the notice of Limited Scrutiny, thereby exceeding his jurisdiction u/s.263 resulting in the order u/s.263 being ultra vires and bad in law and consequently the impugned order is liable to be set aside.

5. The Ld. Pr.CIT has erred in revising the order u/s.143(3) without appreciating that there is no error, much less prejudicial to the interests of the Revenue to warrant a revision and therefore the order passed by the Ld. Pr.CIT is ultra vires to the scope of Section 263 and consequently the impugned order passed is bad in law and is liable to be cancelled.

6. Without prejudice to the above, the Ld. Pr.CIT has erred in directing the Ld. AO to apply S.56(2)(viia) and compute the addition and further disregarding the findings and directions of the Hon'ble ITAT vide order dated 09.08.2019 in I.T.A. No.881/DEL/2019 for AY 2015-16, that was placed on record, in the case of M/s. Raj Sheela Growth Fund Pvt Ltd, a sister concern, involving similar share transfer transactions.”

2. At the outset of the hearing, ld. AR for the assessee submitted that assessee has filed additional ground of appeal under Rule 11 of the Income Tax (Appellate Tribunal) Rules and it is purely legal issue and the same is reproduced below :-

“(i) That the impugned order dated 31.03.2021 passed by the Ld. PCIT u/s 263 of the Income Tax Act, 1961 (“the Act”) is void ab initio due to want of jurisdiction and is liable to be quashed.

(ii) That the purported assumption/exercise of jurisdiction by the Ld. PCIT u/s 263 of the Act is unlawful and invalid in the absence of mandatory transfer order of jurisdiction to the Ld. AO u/s 127(2) of the Act.

(iii) That the Ld. AO [viz. ITO, Ward 2(3)] did not have valid jurisdiction to frame assessment u/s 143(3) of the Act, in the absence of order u/s 127(2)(a) transferring jurisdiction from the existing charge i.e., ACIT/DCIT, Central Circle 16, New Delhi to the charge of the Ld. AO, especially when both the aforesaid Assessing Officers were subordinate to a difference charge of Pr.CIT.”

3. Since the above grounds of appeal are purely legal, do not require fresh facts to be investigated and go to the root of the matter, ld. AR of the assessee prayed that the same may be admitted in view of the judgement of NTPC Ltd. vs. CIT, (1998) 229 ITR 0383 (SC).
4. On the other hand, ld. DR for the Revenue has no objection of admitting the additional grounds of appeal being purely legal issue.
5. Considered the rival submissions and material placed on record by both the parties. We observed that the issues raised by the assessee in additional

grounds go to the root of the matter challenging the jurisdictional issue. In the light of Hon'ble Supreme Court decision in the case of NTPC, Limited vs. CIT (1998) 229 ITR 383 (SC), we are inclined to admit the additional grounds and take up the same for adjudication herein below.

6. At the time of hearing, ld. AR of the assessee pressed only additional grounds on the legal issue that the order passed by ITO, Ward 2(3), Delhi is void ab initio due to want of jurisdiction. In this regard, ld. AR brought to our notice the relevant facts on record. He submitted that the assessee is a part of the Ambience group and a search u/s. 132 of the Act was conducted on 10.10.2007 in case of the group companies. He submitted that Pursuant thereafter, the jurisdiction of the assessee was centralized and assigned to the charge of Central Circle-16, New Delhi ("CC-16") vide order of centralization dated 21.11.2008 in F.No.CIT-I/ITO Hq-1/ Centralisation/ 08-09/1259. He further submitted that the assessee since then has regularly been assessed under the jurisdiction of CC-16. He submitted that copy of assessment order in assessee's own case for AY 2008-09, passed u/s. 143(3) of the Act is placed on record as Annexure-F. However, assessment proceedings for the year under consideration i.e. AY 2015-16 were completed by ITO Ward 2(3), New Delhi ("Ld. AO") vide order dated 12.12.2017 passed u/s. 143(3) of the Act. He submitted that subsequently, the Ld. PCIT invoked revisionary jurisdiction u/s. 263 of the Act vide show

cause notice dated 15.03.2018 against assessment order dated 12.12.2017 passed by the Ld. AO. He submitted that the assessee vide its letter dated 04.03.2020 (refer para 2 at page 89 of the paper-book) interalia objected to the jurisdiction of the Ld. PCIT in assuming charge of revisionary proceedings when the assessment for the year under consideration was completed by the Ld. AO without any valid jurisdiction. It is undisputed that the jurisdiction of the assessee was with CC-16, in the absence of any order u/s. 127 of the Act transferring the same from the charge of CC-16 to the Ld.AO. He submitted that the assessment order dated 12.12.2017 was void for want of jurisdiction, and consequently invocation of revisionary powers by the Ld. PCIT u/s. 263 of the Act was unlawful and impermissible. He further submitted that the Ld. PCIT without disposing the aforementioned objection of the assessee, passed the impugned order dated 31.03.2021 u/s. 263 of the Act setting aside the assessment order of the Ld. AO for being erroneous and prejudicial to the interests of the revenue.

7. Aggrieved, assessee is in appeal before us.
8. At the time of hearing, ld. AR submitted that during the course of instant appeal proceedings the assessee vide emails (dated 01.07.2025, 25.06.2025, 12.06.2025, 12.05.2025, 07.05.2025 and 01.05.2025) and applications (dated 01.07.2025, 12.06.2025 and 01.05.2025) addressed to the Ld. AO [ITO Ward 2(1)/ 2(3)], requested for a copy of the transfer order/decentralization order

passed u/s. 127 of the Act transferring jurisdiction of the assessee from CC-16 to the Ld. AO (copy of above correspondence submitted before the Bench at the time of hearing on 08.07.2025). He submitted that the assessee (through its authorized representatives) also personally visited the offices of ITO Ward 2(1) to follow up on the matter and it was conveyed to the assessee that no such transfer order is available on record and a copy of the e-mail communication made by the ITO Ward 2(1) to the Department Representative ("DR") was provided to the assessee. He further submitted that vide the correspondence, it was categorically admitted by the ITO Ward 2(1) that no decentralization/ transfer order u/s. 127 of the Act pertaining to the assessee could be traced by his office or even in the records of the CC-16 and copy of such e-mail communication was submitted before the Bench at the time of hearing on 08.07.2025. He submitted that the instant case of the assessee is squarely covered by the decision of the Hon'ble Delhi High Court in case of assessee's group concern, Raj Sheela Growth Fund (P) Ltd v. ITO Ward 21(1) [WP (C) 3777/2022] and the brief facts of the case are as under:

- Pursuant to an order of centralization dated 16.07.2008, the jurisdiction of the assessee was assigned to CC-16.
- Scrutiny assessment was initiated and completed by ITO Ward 21(1), New Delhi vide assessment order dated 31.12.2017.
- The Assessee preferred an appeal before Ld. CIT(A) (where the ground of lack of jurisdiction was inter-alia raised), which was rejected vide order dated 26.12.2018.

- The Assessee then preferred an appeal before the ITAT and the ITAT vide order dated 09.08.2019 partly allowed the appeal, inter-alia, remanding the matter back to ITO Ward 21(1) to ascertain whether any transfer order u/s. 127 was passed conferring the Assessee's jurisdiction to his good office.
 - On the question of jurisdiction during the remand back proceedings, the ITO Ward 21(1) held that a transfer order u/s. 127 was passed, however, failed to provide a copy of the said order, and then proceeded to make additions to the Assessee's returned income.
9. Ld. AR submitted that the Assessee then assailed the AO's order pursuant to the remand back proceedings as well as the initial scrutiny assessment order before the Hon'ble Delhi High Court. The Hon'ble High Court vide a detailed order dated 08.05.2024 held that the action of ITO Ward 21(1), i.e., assumption of Assessee's jurisdiction in the absence of a valid transfer order u/s. 127 of the Act was not permissible and hence, quashed both the orders passed by the ITO Ward 21(1). The relevant extracts of the judgment is reproduced below for ease of reference:-

“26. Considering the case in hand, vide order of centralization dated 16.07.2008, the case of the assessee was transferred from the jurisdictional AO to the DCIT, Central Circle-16, New Delhi. It be noted that since AY 2008-09 to AY 2015-16, the assessee was being assessed by the office of DCIT, Central Circle-16/10, New Delhi. Furthermore, as the record would reflect that the case of the assessee was transferred to ITO Ward 21(1), New Delhi without any transfer order passed under Section 127 of the Act, which is a pre-requisite before transferring the case.

27. It be noted that till date no decentralization order has been placed before us which may evidence a legitimate transfer of the assessee's case from DCIT, Central Circle-16/10, New Delhi to ITO

Ward 21(1), New Delhi. Furthermore, we find no merit in the contention of the Revenue that by virtue of an order dated 15.11.2014 passed under Section 120 of the Act under the pen of ACIT read with CBDT notification dated 22.10.2014, the office of ITO Ward 21(1), New Delhi has inherent jurisdiction over the assessee. Such a position if accepted would lead to confusion and chaos as it would lead to a position where at one point, one or more assessing officers not only will have jurisdiction over the assessee but also can proceed with the assessment proceedings simultaneously. Such a situation cannot be countenanced in the law.

28. In addition to that, a bare perusal of the order dated 15.11.2014 passed under Section 120 of the Act under the pen of ACIT read with CBDT notification dated 22.10.2014, would reveal that these notifications cannot run contrary to the legislative mandate of Section 127 of the Act. Moreover, the jurisdiction of the DCIT, Central Circle-16, New Delhi over the case of the assessee is assigned vide a separate order of centralization dated 16.07.2008. Thus, it is discernible that once the case of the assessee is centralized, then the transfer of the case of the assessee to another AD would not be permissible without a decentralization order or transfer order under Section 127 of the Act as contrary to such a position de hors the underlying objective which the Act seeks to achieve by virtue of powers enshrined under Section 127 of the Act. We accordingly set aside the impugned orders dated 31.12.2017 and 30.09.2021.

29. In view of the aforesaid, the writ petition is allowed and disposed of accordingly, along with pending applications, if any."

10. In view of the aforementioned submission and binding judicial precedent, Id. AR prayed that the impugned revisionary order u/s. 263 of the Act dated 31.03.2021 is bad in law and liable to be quashed.
11. On the other hand, Id. DR of the Revenue submitted as under :-

"1. That search under Section 132 of the Income Tax Act was conducted on 10th October 2007 in the Ambience Group of companies, which includes the assessee company. Following the search, jurisdiction for assessment was transferred to Central Circle-16 under the jurisdiction of CIT (Central)-II, New Delhi, as per a centralization

order dated 21st November 2008. A notice under Section 142(1) of the I.T. Act was issued to the assessee on 2nd February 2009, requiring the submission of a return by 20th February 2009.

2. The assessee formally filed a return on 22nd July 2009, declaring an income of Rs.4,55,260. A notice under Section 143(2) along with a questionnaire was issued on 7th September 2009, asking for specific details by 22nd September 2009. During the assessment year, the company had received commission, service charges, dividend income, and profit from sale of other investments. Upon examination of the information provided, the Assessing Officer accepted the declared income without making any additions.

3. Thereafter, Principal Commissioner of Income Tax (PCIT), Delhi-1, passed a revisionary order under section 263 of the Income Tax Act, 1961 on 17.02.2021, setting aside the original assessment order dated 12.12.2017 passed under section 143(3) by the Assessing Officer (AO), Ward 2(1), Delhi. The assessee, M/s. Aman Holdings Private Limited, had filed its return of income for AY 2015-16 declaring a meager income of Rs.8,140, despite significant investments, particularly a substantial increase in unlisted equity shares from Rs.26.18 crore to Rs.1,852.77 crore. The case was selected for limited scrutiny under CASS due to discrepancies such as low income vis-a-vis high investments and loans.' On review, the PCIT observed that the AO failed to examine the applicability of section 56(2)(viiia) concerning the purchase of unquoted equity shares below fair market value, as per Rule 11 UA. Concluding that the assessment order was erroneous and prejudicial to the interests of revenue, the PCIT directed the AO to reframe the assessment by computing the correct fair market value and taxing the difference under "Income from Other Sources."

4. The matter is presently sub judice before this Hon'ble Tribunal, and at this stage, a significant technical issue arises concerning the validity of jurisdiction. Specifically, the question is whether there exists a valid decentralization order under Section 127 of the Income Tax Act, effectuating the transfer of jurisdiction from the Central Circle to the Income Tax Officer, Ward-2(3), New Delhi, who ultimately framed the assessment in question. Furthermore, the revisionary order passed by the Principal Commissioner of Income Tax (PCIT)-I, who assumed jurisdiction over the said Assessing Officer, also hinges upon the legitimacy of this transfer.

5. In this context, reliance may be placed on the provisions of Section 124(3)(a) and Section 292B of the Income Tax Act.

6. Section 292B provides that no return of income, assessment, notice, summons, or other proceedings shall be deemed invalid merely due to any mistake, defect, or omission, provided such acts are in substance and effect in conformity with the intent and purpose of the Act. Therefore, even if there are procedural or technical irregularities in the transfer of jurisdiction or framing of the assessment, they may not invalidate the proceedings per se, so long as the assessee had been duly served, understood the proceedings, and had an opportunity to present its case without suffering any prejudice.

7. The Hon'ble Delhi High Court in the case of Sky Light Hospitality LLP vs ACIT, (2018) 405 ITR 296 (Delhi) (HC) has underlined that the intent and purpose of section 292B of the Act was to ensure that procedural irregularities do not vitiate assessments. The validity of a notice had to be examined from the standpoint as to whether any prejudice was caused to the taxpayer. If no confusion was caused, then the assessment proceedings and their consequent orders could not be vitiated on the said ground of mistake, defect or omission in the summons/ notice.

8. Section 124(3) stipulates a bar to any contention about lack of jurisdiction of the Assessing Officer. Section 124(3)(a) of the Income Tax Act provides that no person shall be entitled to call in question the jurisdiction of AO after the expiry of the time allowed by the notice under section 148 for the making of the return or by the notice under the first proviso to section 144 to show cause why the assessment should not be completed to the best of the judgment of the Assessing Officer, whichever is earlier.

9. In the case of Deputy Commissioner of Income Tax (Exemption) vs. Kalinga Institute of Industrial Technology- (2023) 151 taxmann.com 434 (SC), the Hon'ble Supreme Court has categorically held that Section 124(3)(a) precludes the assessee from questioning the jurisdiction of the Assessing Officer if he does not do so within 30 days of receipt of notice under section 142(1). The relevant paragraph of the said judgement is as follows:

" ... However, the records also reveals that the assessee had participated pursuant to the notice issued under Section 142 (1) and had not questioned the jurisdiction of the assessing officer. Section 124(3)(a) of the Income Tax Act precludes the assessee from questioning the jurisdiction of the assessing officer, if he does not do so within 30 days of receipt of notice under Section 142 (1). "

10. A similar view has been reiterated by the Hon'ble Allahabad High Court in the case of Ajay Verma vs Union of India 2022:AHC:39536-DB, wherein the Hon'ble High Court held that has held that where the case of an assessee has been assigned to the Central Tax Officer (CTO) and the assessee does not object to the show cause notice and assessment order issued by State Tax Officer (STO), it would not be a case of inherent lack of jurisdiction but a result of contributory error of jurisdiction by STO.

11. Similarly, in the case of Kedar Shashikant Deshpandey & Ors (2011) 2 SCC 654, the Hon'ble Supreme Court had considered the principle "submitting to the jurisdiction of the authority" and held that "it is well settled that if a person has submitted to the jurisdiction of the authority, he cannot challenge the proceedings on the ground of lack of jurisdiction of the said authority in further appellate proceedings ".

12. It is submitted by the Revenue that the Revisionary order of the CIT under Section 263 of the IT act is justifiable and correct in law as the order passed by the Assessing Officer was not only erroneous but also prejudicial to the interest of the Revenue.”

12. Considered the rival submissions and material placed on record. We observe that a search was conducted on 10th October, 2007 in the Ambience Group of companies including the case of the assessee. Following the search action, all the group cases were centralized and transferred to Central Circle - 16 under the jurisdiction of CIT, Central 2, New Delhi as per the Centralization Order dated 21.11.2008. Accordingly, proceedings were initiated. In

response to notice issued u/s 142(1) of the Act, assessee filed return of income on 22.07.2009. A notice u/s 143(2) was issued and served on the assessee. After considering the detailed submissions of the assessee, the AO accepted the declared income without making any additions. Subsequently, proceedings u/s 263 was initiated on the above said assessment order passed by ITO, Ward 2(3), New Delhi. It is also brought to our notice at the time of hearing that assessment order relevant for AY 2008-09 was passed u/s 143(3) by the AO i.e. DCIT, Central Circle 16, New Delhi and it is also brought to our notice subsequently the case of the assessee was regularly assessed to tax by the Central Circle 16, New Delhi. It was submitted that the assessment order under consideration for AY 2015-16 was passed by the ITO, Ward 2 (3), New Delhi. During assessment proceedings itself, assessee has requested to serve a copy of the order passed u/s 127 of the Act for transfer of jurisdiction. When the case was selected for revision u/s 263 of the Act similar issue was raised before the ld. PCIT, however ld. PCIT not disposed off the above objections raised by the assessee and ld. PCIT proceeded to pass the revision order by cancelling the assessment order passed u/s 143(3) of the Act as prejudicial to the interest of the Revenue. The same issue was raised before us and it is also brought to our notice by the ld. DR that a communication was shared with the AO. For the sake of brevity, the same is reproduced below :-

7/3/25, 12:26 PM

webmail.incometax.gov.in/iwc_static/layout/shell.html?lang=en-US&3.0.3.4.0_24021652

Subject: Re: Assessee's appeal in the case of Aman Holdings Pvt Ltd
(PAN:AAACA0077G) in ITA no. 660/Del/2021 for A.Y 2015-16-Reg

Date: 03/07/25 11:54 AM

From: "delhi.ito2.1" <delhi.ito2.1@incometax.gov.in>

To: "Delhi CIT[DR] [ITAT]-1" <delhi.cit.dr.ital1@incometax.gov.in>

Cc: delhi.dcit.cen20 <delhi.dcit.cen20@incometax.gov.in>,
delhi.dcit.cen16 <delhi.dcit.cen16@incometax.gov.in>,
add1 <delhi.addcit1@incometax.gov.in>

Aman Holding Order A.Y. 2008-09 (3).pdf (750KB)

DocScanner 3 Jul 2025 11-40.pdf (640KB)

Respected Sir/Madam,

Please refer to the trailing mail.

In this connection, it is kindly submitted that on going through the records of this office decentralization order was not traced out, meanwhile this office has made correspondence with the Dy. CIT, Central Circle-16, Delhi as well as copy endorsed to the Id. Pr. CIT, Central-II, Delhi on 29.05.2025 for providing copy of decentralization order. Your good office is kindly intimated that till date copy of decentralization order in the case of M/s Aman Holdings Pvt Ltd (PAN:AAACA0077G) is not traced out.

Submitted for kind information please.

..

Regards

Sujeet Kumar
Income Tax Officer
Ward-2(1),
Room No. 375, C R Building,
New Delhi- 110002
Phone: 011-2337-9254

On 28/05/25 06:28 PM, "Delhi CIT[DR] [ITAT]-1" <delhi.cit.dr.ital1@incometax.gov.in> wrote:

13. From the above communication, it is clear that the jurisdiction of the AO was changed without passing a proper order u/s 127 of the Act. Before us, Id. DR argued and submitted that the change of jurisdiction after decentralization of the cases of the group by passing a decentralization order u/s 127 of the Act effectuating the transfer of jurisdiction from the Central Circle to ITO, Ward 2(3) and who ultimately framed the assessment in this case. In this regard, she submitted that the provisions of section 124(3)(a) and section 292B stipulates the bar to any contention about the lack of jurisdiction of the AO. She relied on several decisions in this regard. After due consideration, we observe that sections relied by the Id. DR relates to section 124(3)(a) and section 292B of the Act and both these sections are not applicable in the present case considering the fact that the jurisdiction of the assessee was held by Central Circle 16, New Delhi and later it was transferred to ITO, Ward 2(3) which can be transferred only by way of passing a change of jurisdiction order u/s 127 of the Act. In absence of valid transfer order u/s 127 of the Act, the provisions of section 124(3)(a) and 292B will not come to rescue to such irregularities. We also observe that in the case of Raj Sheela Growth Fund (P) Ltd. (supra), a group concern of the assessee, wherein Hon'ble Delhi High Court gave a categorical finding as under :-

“28. In addition to that, a bare perusal of the order dated 15.11.2014 passed under Section 120 of the Act under the pen of ACIT read with CBDT notification dated 22.10.2014, would reveal that these notifications cannot run contrary to the

legislative mandate of Section 127 of the Act Moreover, the jurisdiction of the DCIT, Central Circle-16, New Delhi over the case of the assessee is assigned vide a separate order of centralization dated 16.07.2008. Thus, it is discernible that once the case of the assessee is centralized, then the transfer of the case of the assessee to another AD would not be permissible without a decentralization order or transfer order under Section 127 of the Act as contrary to such a position dehors the underlying objective which the Act seeks to achieve by virtue of powers enshrined under Section 127 of the Act. We accordingly set aside the impugned orders dated 31.12.2017 and 30.09.2021.”

14. Respectfully following the above decision, in our considered view, in absence of order u/s 127 of the Act for transfer of jurisdiction to another AO is against the provisions of section 127 of the Act and the whole proceedings initiated u/s 143(3) becomes bad in law, deserves to be quashed. When the main assessment order u/s 143(3) is quashed on the basis of wrong jurisdiction which is bad in law by initiating any proceedings against the above said order also becomes bad in law, deserves to be quashed. Accordingly, revision proceedings initiated u/s 263 and order passed u/s 263 is also bad in law and the same is quashed.
15. Since the grounds on jurisdictional issues are allowed, the issues on merit become academic, therefore, not deliberated upon.
16. In the result, the appeal filed by the assessee is allowed.

Order pronounced in the open court on this 23rd day of July, 2025.

**Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER**

**sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated: 23.07.2025
TS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI