

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER

ITA Nos.1283/Bang/2016 & 169 to 171/Bang/2025
Assessment years : 2011-12, 2012-13, 2013-14 & 2017-18

Karnataka Housing Board, 3 rd Floor, Cauvery Bhavan, K.G. Road, Bengaluru – 560 009. PAN: AAAJK 0398K	Vs.	The Deputy Commissioner of Income Tax (Exemptions), Circle 1, Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri Padamchand Khincha, Advocate
Respondent by	:	Smt. Nandini Das, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	07.05.2025
Date of Pronouncement	:	04.08.2025

ORDER

Per Bench

1. Captioned appeals are filed by Karnataka Housing Board, Bangalore [the assessee/appellant] for the A.Ys. 2011-12, 2012-13, 2013-14 & 2017-18 involving similar issue. Therefore these appeals are disposed of by this common order.

2. ITA No. 1283/Bang/2016 for the A.Y. 2011-12 is filed by the assessee against the Appellate Order passed by the Ld. Commissioner of Income Tax-14, Large Tax Payer Unit, Bangalore [ld. CIT(A)] dated 28.04.2016 wherein the appeal filed by the assessee against the assessment order passed by the Addl. Director of Income Tax (Exemption)-Range-17, Bangalore [Ld.AO] on 28.12.2014 passed under section 143(3) of the Income Tax Act, 1961, (“the Act”), was partly allowed.
3. Therefore, assessee is aggrieved and is in appeal before us by raising following grounds of appeal: -
 - “1. The order passed by the learned CIT(A)-14, Bangalore to the extent prejudicial to the appellant is bad in law and liable to be quashed.
 2. **No Jurisdiction to pass the assessment order**
 - 2.1 The learned CIT(A)-14, Bangalore has erred in concluding that the learned assessing officer had full Jurisdiction and authority to pass the order in the case of appellant.
 - 2.2 The order passed by the learned assessing officer under section 143(3) after withdrawal of the registration under 12A, is without jurisdiction, bad in law and liable to be quashed.
 3. **Assessment order passed in wrong status is bad in law**
 - 3.1 The learned CIT(A)-14, Bangalore has erred in concluding that the appellant is assessable in the status of 'Association of Persons'. The assessment made and the order passed on a wrong person i.e., under a different status, is bad in law and liable to be quashed.
 4. **Denial of exemption under section 11**

- 4.1 The learned CIT(A)-14, Bangalore has erred in concluding that the appellant is not eligible for exemption under section 11 of the Income tax Act, 1961.
- 4.2 The learned CIT(A)-14, Bangalore has erred in concluding that
- (a) The activities carried on by the appellant are commercial in nature with an intention to make profits;
 - (b) The appellant is hit by the proviso to section 2(15) read with section 13(8) of the Act.
- 4.3 On facts and in the circumstances of the case and law applicable, proviso to section 2(15) and section 13(8) are inapplicable and consequently exemption under section 11 is to be allowed as claimed by the appellant.

5. Lapsed Security deposit is not in the nature of income

- 5.1 The learned CIT(A)-14, Bangalore has erred in confirming the action of the learned assessing officer in assessing Lapsed Security deposits amounting to Rs. 18,86,62,527/-as income chargeable to tax.
- 5.2 The learned assessing officer has erred in not appreciating that:
- i) These deposits are amounts collected from contractors before commencement of work as security deposit;
 - ii) These security deposits are to be paid as and when the demand is received from the contractors; and
 - iii) These deposits were kept separately under 'Current Liabilities' in accordance with observations made by the Comptroller and Auditor General of India ("C&AG").
- 5.3 The learned officer has erred in re-classifying a Current liability into income for the year.
- 5.4 Without prejudice to the above, these amounts are exempt under section 11 of the Income-tax Act.

6. Amount transferred to Recovery Control Account is not in the nature of income

- 6.1 The learned CIT(A)-14, Bangalore has erred in confirming the action of the learned assessing officer in assessing amount transferred to Recovery Control Account as income and therefore additions made to the extent of Rs. 30,92,60,187/- is bad in law.
- 6.2 The learned assessing officer has erred in not appreciating that:
- i) The amounts under Recovery Control Account are initial deposits for which project wise details were unavailable and was therefore not possible to account as revenue/ income;
 - ii) These are initial deposits which was refundable under certain circumstances;
- 6.3 The learned officer has erred in re-classifying a Current liability into income for the year.
- 6.4 Without prejudice to the above, these amounts are exempt under section 11 of the Income-tax Act.

7. Disallowance of Bad & Doubtful debts is bad in law

- 7.1 The learned CIT(A)-14, Bangalore has erred in confirming the action of the learned assessing officer in:
- i) disallowing 'Bad & Doubtful debts' of Rs. 18,10,68,604/-; and
 - ii) in concluding that these expenses were not in the nature of irrecoverable debts covered within section 36(1)(vii).
- 7.2 Without prejudice to the above, even if the said amount is added back to the total income, the same is exempt from tax under section 11 of the Income-tax Act.

8. No addition to total income under section 43B

- 8.1 The learned CIT(A)-14, Bangalore has erred in confirming the action of the learned assessing officer in adding back certain statutory liabilities which remained payable or outstanding as on

31 March, 2011 amounting to Rs.1,09,16,175 under section 43B of the Income-tax Act.

9. Interest income is exempt under section 11

9.1 The learned CIT(A)-14, Bangalore has erred in confirming the action of the learned assessing officer in assessing the following interest receipts as taxable income:

i) Interest on term deposits	Rs.25,00,000
ii) Interest on income-tax refund	<u>Rs. 39,906</u>
	Rs.25,39,906

9.2 The learned assessing officer has erred in not allowing the claim of exemption under section 11 of the Income-tax Act.

10. Levy of interest under section 234A, 234B and 234D

10.1 The learned CIT(A)-14, Bangalore has erred in confirming the levy of interest under section 234A, 234B and 234D of the Act. On facts and circumstances of the case and law applicable, interest under section 234A, 234B and 234D is not leviable. The appellant denies its liability to pay interest under section 234A, 234B and 234D.

11. Prayer

11.1 In view of the above and other grounds to be adduced at the time of hearing the appellant prays that the order passed by the Additional Director of Income tax (Exemptions), Range 17, Bangalore be quashed

Or in the alternative:

- i) Exemption under section 11 of the Income-tax Act be allowed;
- ii) Lapsed Security deposit amounting to Rs. 18,86,62,527 be not added to the total income of the appellant;
- iii) Transfer to Recovery Control account amounting to Rs.30,92,60,187 be not added to total income of the appellant;

- iv) Interest on term deposits amounting to Rs. 25,00,000 and interest on income-tax refund of Rs. 39,906 be not added to total income of the appellant;
- v) Deduction be allowed in respect of Bad and doubtful debts of Rs. 18,10,68,604/-;
- vi) Deduction be allowed in respect of depreciation of Rs.37,48,862/-;
- vii) Delete additions on account of disallowance under section 43B amounting to Rs.1,09,16,175/-;
- viii) Interest levied under section 234A be deleted;
- ix) Interest levied under section 234B be deleted; and
- x) Interest levied under section 234D be deleted.

The Appellant prays accordingly.”

4. Brief facts of the case shows that, assessee Karnataka Housing Board was established as per the Karnataka Housing Board Act, 1962 by the Government of Karnataka as a successor of Mysore Housing Board which was constituted in the year 1956. Further, as per the details furnished the primary object of the Karnataka Housing Board is to make such scheme and to carry out such work as are necessary for the purpose of dealing with the need of the housing accommodation in the State of Karnataka. It endeavors to providing house to people of Karnataka at an affordable cost.

5. The assessee filed its return of income on 24.09.2012 which was processed under section 143(1) of the Act on 20.03.2013. Subsequently, same was picked up for scrutiny and necessary notices were issued.
6. Up to A.Y.2002-03 assessee was enjoying the benefit of exemption under section 10(20A) of the Act under which the entire income of the assessee was exempted from tax. However, the above provisions were deleted w.e.f.01.04.2003 and subsequently from A.Y.2003-04 onwards it lost the benefit of the above exemption and therefore it has opted for exemption under section 11 and section 12 of the Act.
7. Assessee filed application before the Director of Income Tax (Exemptions) seeking registration under section 12A of the Act which was granted on 03.02.2004. However, consequent to the amendment to the definition of “Charitable Purposes” under section 2(15) of the Act by way of insertion of first proviso w.e.f. 01.04.2009 the registration was cancelled on 28.10.2011.
8. For the A.Y. 2009-10, 2010-11 the exemption was denied by invoking the amended provisions of section 2(15) of the Act, it was held that assessee is not engaged in charitable purpose of the advancement of any other object of general public utility but its activities involves carrying on the activity in the nature of trade, commerce or business and based on this the registration was cancelled. The cancellation of registration was

challenged before ITAT wherein it was held that revenue was not justified in cancelling the registration. This was challenged before the Hon'ble Karnataka High Court which stayed the operation of the order of the ITAT. Accordingly, the assessee was not having any registration under section 12A of the Act. For the A.Y. 2009-10 the exemption under section 11 and 12 was denied to the assessee, Ld.CIT(A) upheld the order, and same is challenged by the assessee before the ITAT. Further, for the A.Y.2010-11 also on identical facts, the appeal is pending before Ld.CIT(A). In these circumstances, the Ld. AO held that assessee is engaged in the business of housing and the objects and activities of the assessee does not fall into the charitable purposes. Ld. AO held that assessee is carrying on the advancement of any other object of public utility having the main function of the assessee to procure the land and develop the same into layouts by undertaking land development activities and convert the same into saleable plots. Similarly the assessee is also engaged in construction of house and sale of same to the general public. Thus the activities carried on by the assessee are in the nature of trade and commerce.

9. Further, Ld. AO examined the income and expenditure account and also analyzed the other income from housing activity and surplus. After considering the several judicial precedents, Ld. AO in Paragraph No. 5.27 held that the assessee cannot claim that its activities are not in the nature of trade and commerce

and therefore its income is not subject to Income Tax. Thus it was held in Paragraph No. 5.32 that assessee is not eligible to claim exemption under section 11 and 12 of the Act.

10. After that, the Ld. AO proceeded to look into the several income components of the assessee and claim of various expenditure as well as allowances. In the end in Paragraph No. 14 he held that the assessee has filed return of income as Association of Persons, registration granted under section 12A has been withdrawn and thereafter he made computation of total income as per Paragraph 14 of the order at Rs.999816080 and computed the tax due thereon at Rs.453269295/-. The assessment order was passed on 28.02.2014.

11. Assessee aggrieved with the same preferred an appeal before Ld.CIT(A), Ld.CIT(A) in Paragraph No. 15 held that facts and grounds of appeal and replies by the assessee before the Ld. AO as well before Ld.CIT(A) for the A.Y.2009-10, 2010-11 are same except the fact that the registration of the assessee under section 12AA has reached the finality before the Hon'ble Karnataka High Court. Accordingly, he upheld the order of the Ld. AO holding that by virtue of first proviso to section 2(15) the assessee become ineligible for benefit under section 11 and 12 of the Act. Thereafter he referred to the various individual additions and dismissed the ground related to disallowance. With respect to depreciation allowance, the issue was partly

allowed. Accordingly, the Appellate Order was passed on 28.04.2016.

12. The Id. AR, Shri Padamchand Khincha, CA, submitted that the issue is covered by the decision of Hon'ble Supreme Court in the case of *Ahmedabad Urban Development Authority in Civil Appeal No21762 of 2017 dated 03.11.2022*. He submits that it is a statutory corporation and cannot exist for profit and therefore the denial of exemption u/s. 2(15) of the Act is not proper.
13. The Id. CIT(DR), Smt. Nandini Das, also submitted that now the Hon'ble Supreme Court has decided this issue of general public utility u/s. 2(15) with respect to the Development Authorities. It was further submitted that when the order was passed by the Id. CIT(A) on 28.4.2016, the above decision of the Hon'ble Supreme Court was not available.
14. Both the parties confirmed that issues in all other appeal of this bunch in assessee's own case are also identical.
15. We have carefully considered the rival contentions and perused the orders of the Id. lower authorities. The brief facts of the case clearly show that assessee is established as per Karnataka Housing Board Act, 1962 by the Government of Karnataka as a successor of Mysore Housing Board which was constituted in the year 1956. The primary objects of the Karnataka Housing

Board is to carry out such scheme and carry out such work as are necessary for the purposes of dealing with and satisfying the need of housing accommodation in the State of Karnataka at affordable cost. Undoubtedly the provisions of section 10(20A) of the Income Tax Act [the Act] were deleted from the statute w.e.f. AY 2003-04 onwards and thereafter the assessee is claiming the benefit of section 11 & 12 of the Act which was granted to the assessee originally on 3.2.2004. Subsequently registration was cancelled on 28.10.2011 for the reason that assessee was found to be carrying on trade, commerce activities which were considered to be not charitable purposes as provided in section 2(15) of the Act. Subsequently w.e.f. 2009-10 onwards, the exemption claimed by the assessee u/s. 11 & 12 of the Act were denied. The rejection application was challenged before the coordinate Bench and subsequently ended before the Hon'ble Karnataka High Court and therefore the assessee was denied the benefit of section 11 & 12 of the Act.

16.From the appellate order passed in the case of assessee in ITA No.394/Bang/2013 for AY 2009-10 at para 2.2.1, it is mentioned that the registration u/s. 12A of the Act has been restored by the decision of the Hon'ble Karnataka High Court by order dated 12.1.2015. Therefore, assessee is at present registered u/s. 12A of the Act. The only question that remains

is that whether the assessee is entitled to benefit of section 11 & 12 of the Act or not, which has been denied by the Id. AO.

17. The Hon'ble Supreme Court in the case of Ahmedabad Urban Development Authority [TS-814-SC-2022] [2022] 449 ITR 1 (SC) has categorically considered this aspect. The brief facts before the Hon'ble Supreme Court was the correct interpretation of the provisions of section 2(15) of the Act introduced by the amendment w.e.f. 1.4.2009. The issue was with respect to the residual purpose included by the definition is "advancement of any other object of general public utility". On page 98 in para 176 onwards, the Hon'ble Supreme Court dealt with the issues about the taxability of certain income or receipts which may not be characterized as derived from trade, commerce, business or in relation to such activities for a consideration. In para 190, the Hon'ble Supreme Court has laid down as under:-

(b) Summary in relation to statutory authorities/corporations

190. In light of the above discussion, this court is of the opinion that:

(i) The fact that bodies which carry on statutory functions whose income was eligible to be considered for exemption under Section 10(20A) ceased to enjoy that benefit

after deletion of that provision w.e.f. 01.04.2003, does not ipso facto preclude their claim for consideration for benefit as GPU category charities, under Section 11 read with Section 2(15) of the Act.

(ii) Statutory Corporations, Boards, Authorities, Commissions, etc. (by whatsoever names called) in the housing development, town planning, industrial development sectors are involved in the advancement of objects of general public utility, therefore are entitled to be considered as charities in the GPU categories.

(iii) Such statutory corporations, boards, trusts authorities, etc. may be involved in promoting public objects and also in the course of their pursuing their objects, involved or engaged in activities in the nature of trade, commerce or business.

(iv) The determinative tests to consider when determining whether such statutory bodies, boards, authorities, corporations, autonomous or self-governing government sponsored bodies, are GPU category charities

(a) Does the state or central law, or the memorandum of association, constitution, etc. advance any GPU object, such as development of housing, town planning, development of

industrial areas, or regulation of any activity in the general public interest, supply of essential goods or services - such as water supply, sewage service, distributing medicines, of food grains (PDS entities), etc.;

(b) While carrying on of such activities to achieve such objects (which are to be discerned from the objects and policy of the enactment; or in terms of the controlling instrument, such as memorandum of association etc.), the purpose for which such public GPU charity, is set-up - whether for furthering the development or a charitable object or for carrying on trade, business or commerce or service in relation to such trade, etc.;

(c) Rendition of service or providing any article or goods, by such boards, authority, corporation, etc., on cost or nominal mark-up basis would ipso facto not be activities in the nature of business, trade or commerce or service in relation to such business, trade or commerce;

(d) where the controlling instrument, particularly a statute imposes certain responsibilities or duties upon the concerned body, such as fixation of rates on pre-determined statutory basis, or based on formulae regulated by law, or rules having the force of law, setting apart amenities for the purposes of development, charging fixed rates towards supply of water, providing sewage services, providing food-grains, medicines, and/or retaining monies in deposits or government securities

and drawing interest therefrom or charging lease rent, ground rent, etc., per se, recovery of such charges, fee, interest, etc. cannot be characterized as “fee, cess or other consideration” for engaging in activities in the nature of trade, commerce, or business, or for providing service in relation in relation thereto;

(e) Does the statute or controlling instrument set out the policy or scheme, for how the goods and services are to be distributed; in what proportion the surpluses, or profits, can be permissively garnered; are there are limits within which plots, rates or costs are to be worked out; whether the function in which the body is engaged in, is normally something a government or state is expected to engage in, having regard to provisions of the Constitution and the enacted laws, and the observations of this court in NDMC; whether in case surplus or gains accrue, the corporation, body or authority is permitted to distribute it, and if so, only to the government or state; the extent to which the state or its instrumentalities have control over the corporation or its bodies, and whether it is subject to directions by the concerned government, etc.;

(f) As long as the concerned statutory body, corporation, authority, etc. while actually furthering a GPU object, carries out activities that entail some trade, commerce or business, which generates profit (i.e., amounts that are significantly higher than the cost), and the quantum of such receipts are

within the prescribed limit (20% as mandated by the second proviso to Section 2(15)) – the concerned statutory or government organisations can be characterized as GPU charities. It goes without saying that the other conditions imposed by the seventh proviso to Section 10(23C) and by Section 11 have to necessarily be fulfilled.

(v) As a consequence, it is necessary in each case, having regard to the first proviso and seventeenth proviso (the latter introduced in 2012, w.r.e.f 01.04.2009) to Section 10(23C), that the authority considering granting exemption, takes into account the objects of the enactment or instrument concerned, its underlying policy, and the nature of the functions, and activities, of the entity claiming to be a GPU charity. If in the course of its functioning it collects fees, or any consideration that merely cover its expenditure (including administrative and other costs plus a small proportion for provision) - such amounts are not consideration towards trade, commerce or business, or service in relation thereto. However, amounts which are significantly higher than recovery of costs, have to be treated as receipts from trade, commerce or business. It is for those amounts, that the quantitative limit in proviso (ii) to Section 2(15) applies, and for which separate books of account will have to be maintained under other provisions of the IT Act.

18. Further in para 253 onwards, the Hon'ble Supreme Court has dealt with the findings with respect to statutory corporation which are as under:-

IV. Summation of conclusions

253. In view of the foregoing discussion and analysis, the following conclusions are recorded regarding the interpretation of the changed definition of "charitable purpose" (w.e.f. 01.04.2009), as well as the later amendments, and other related provisions of the IT Act. A. General test under Section 2(15)

A.1. It is clarified that an assessee advancing general public utility cannot engage itself in any trade, commerce or business, or provide service in relation thereto for any consideration ("cess, or fee, or any other consideration");

A.2. However, in the course of achieving the object of general public utility, the concerned trust, society, or other such organization, can carry on trade, commerce or business or provide services in relation thereto for consideration, provided that (i) the activities of trade, commerce or business are connected ("actual carrying out..." inserted w.e.f. 01.04.2016) to the achievement of its objects of GPU; and (ii) the receipt from such business or commercial activity or service in relation thereto, does not exceed the quantified limit, as amended over the years (Rs. 10 lakhs w.e.f. 01.04.2009; then Rs. 25 lakhs

w.e.f. 01.04.2012; and now 20% of total receipts of the previous year, w.e.f. 01.04.2016);

A.3. Generally, the charging of any amount towards consideration for such an activity (advancing general public utility), which is on cost-basis or nominally above cost, cannot be considered to be “trade, commerce, or business” or any services in relation thereto. It is only when the charges are markedly or significantly above the cost incurred by the assessee in question, that they would fall within the mischief of “cess, or fee, or any other consideration” towards “trade, commerce or business”. In this regard, the Court has clarified through illustrations what kind of services or goods provided on cost or nominal basis would normally be excluded from the mischief of trade, commerce, or business, in the body of the judgment.

A.4. Section 11(4A) must be interpreted harmoniously with Section 2(15), with which there is no conflict. Carrying out activity in the nature of trade, commerce or business, or service in relation to such activities, should be conducted in the course of achieving the GPU object, and the income, profit or surplus or gains must, therefore, be incidental. The requirement in

Section 11(4A) of maintaining separate books of account is also in line with the necessity of demonstrating that the quantitative limit prescribed in the proviso to Section 2(15), has not been breached. Similarly, the insertion of Section 13(8), seventeenth proviso to Section 10(23C) and third proviso to Section 143(3) (all w.r.e.f. 01.04.2009), reaffirm this interpretation and bring uniformity across the statutory provisions.

B. Authorities, corporations, or bodies established by statute

B.1. The amounts or any money whatsoever charged by a statutory corporation, board or any other body set up by the state government or central governments, for achieving what are essentially 'public functions/services' (such as housing, industrial development, supply of water, sewage management, supply of food grain, development and town planning, etc.) may resemble trade, commercial, or business activities. However, since their objects are essential for advancement of public purposes/functions (and are accordingly restrained by way of statutory provisions), such receipts are prima facie to be excluded from the mischief of business or commercial receipts. This is in line with the larger bench judgments of this court in Ramtanu Cooperative Housing Society and NDMC (supra).

B.2. However, at the same time, in every case, the assessing authorities would have to apply their minds and scrutinize the records, to determine if, and to what extent, the consideration or amounts charged are significantly higher than the cost and a nominal mark-up. If such is the case, then the receipts would indicate that the activities are in fact in the nature of “trade, commerce or business” and as a result, would have to comply with the quantified limit (as amended from time to time) in the proviso to Section 2(15) of the IT Act.

B.3. In clause (b) of Section 10(46) of the IT Act, “commercial” has the same meaning as “trade, commerce, business” in Section 2(15) of the IT Act. Therefore, sums charged by such notified body, authority, Board, Trust or Commission (by whatever name called) will require similar consideration – i.e., whether it is at cost with a nominal mark-up or significantly higher, to determine if it falls within the mischief of “commercial activity”. However, in the case of such notified bodies, there is no quantified limit in Section 10(46). Therefore, the Central Government would have to decide on a case-by-case basis whether and to what extent, exemption can be awarded to bodies that are notified under Section 10(46).

B.4. For the period 01.04.2003 to 01.04.2011, a statutory corporation could claim the benefit of Section 2(15) having regard to the judgment of this Court in the Gujarat Maritime Board case (supra). Likewise, the denial of benefit under Section 10(46) after 01.04.2011 does not preclude a statutory corporation, board, or whatever such body may be called, from claiming that it is set up for a charitable purpose and seeking exemption under Section 10(23C) or other provisions of the Act.”

19. In para B.4 it is categorically held that it does not preclude the statutory Boards and Corporations from claiming it to be set up for charitable purposes. Thus, it is now clear that the assessee is entitled to the benefit of provisions of section 2(15) subject to verification about the activities whether they are trade, commerce or business or not.

20. Both the parties confirmed that the Id. lower authorities did not have the benefit of decision of the Hon'ble Supreme Court. Therefore, now we restore the whole issue back to the file of Id. AO to decide it in accordance with the decision of Hon'ble Supreme Court in the case of *Ahmedabad Urban Development Authority* [Supra] The Id. AO is further directed to look into

the decision of the Hon'ble Supreme Court in *CIT v. Haryana Warehousing Corporation dated 9.8.2023 in Civil Appeal No.1665/2012 & 1666-1667/2012* wherein the Hon'ble Supreme Court relying on the decision of the Hon'ble Supreme Court in *CIT v. Gujarat Maritime Board*, allowed exemption u/s. 11 & 12 of the Act to that assessee.

21. In the result, the appeals filed by the assessee is allowed with the above directions.

22. Facts and circumstances of other captioned appeals are also same, therefore, for similar reasons, those appeals are also allowed as indicated above.

Pronounced in the open court on this 04th day of August, 2025.

Sd/-

(SOUNДАРARAJAN K.)
JUDICIAL MEMBER

Bangalore,

Dated, the 04th August 2025.

/Desai S Murthy /

Sd/-

(PRASHANT MAHARISHI)
VICE PRESIDENT

Copy to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.