

| आयकर अपीलीय अधिकरण न्यायापीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"F" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&

SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER

I.T.A. No. 961/Mum/2025

Assessment Year: 2018-19

DCIT(TDS)-2(3), Mumbai	Vs	Viacom 18 Media Pvt. Ltd. Zion BIZ World Subhash Road Ville Parle (East) Mumbai - 400057 [PAN: AAACM9164E]
अपीलकर्ता/ (Appellant)		प्रत्यर्था/ (Respondent)

C.O. No. 92/Mum/2025
Assessment Year: 2018-19

Viacom 18 Media Pvt. Ltd. Zion BIZ World Subhash Road Ville Parle (East) Mumbai - 400057 [PAN: AAACM9164E]	Vs	DCIT(TDS)-2(3), Mumbai
अपीलकर्ता/ (Appellant)		प्रत्यर्था/ (Respondent)

Assessee by :	Shri Nimesh Vora/Ms. Moksha Mehta, A/Rs
Revenue by :	Shri Vivek Perampurna, CIT D/R

सुनवाई की तारीख/Date of Hearing : 03/09/2025
घोषणा की तारीख /Date of Pronouncement : 09/09/2025

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

I.T.A. No. 961/Mum/2025 and C.O. No. 92/Mum/2025 are appeal by the revenue and cross-objection by the assessee preferred against the very same order dated 18/12/2024 by the NFAC, Delhi [hereinafter "the Id. CIT(A)"] pertaining to AY 2018-19.

2. The grievance of the revenue reads as under:-

"1. The Ld. CIT(A) has not appreciated the fact that, in the instant case, the liability was ascertained and accounted by the assessee in its books of account, thus the assessee company should have made TDS on these amounts payable, even though the company has not received final invoices from the related parties.

2. The Ld. CIT(A) has erred in deciding that the assessee is not an assessee-in-default, without appreciating the fact that, provision of section 40(a)(ia) of the Act is very clear that wherever there is default in payment of TDS on any amount where TDS is applicable, 30% of such amount will not be allowable as expenses in computing the income of the assessee. Further, the provisions of section 40(a)(ia) does not negate the liability to deposit the TDS once the disallowance has been made. In the instant case, the assessee itself has accepted the default and made the disallowance and the Auditor has reported the same in Tax Audit report also."

3. During the course of proceedings u/s 201(1)/201(1A) of the Act, the AO observed from Form 3CD report of the assessee that the assessee company has made payments of Rs. 7,19,84,31,935/- on account of various expenses on which tax at source was deductible under the TDS provisions of various Sections of the Act. But the assessee did not deduct the tax at source. The assessee company was asked to explain why it should not be treated as an assessee in default u/s 201(1)/201(1A) of the Act for non-deduction of tax at source on the payments related to Sections 194C, 194J and 194I of the Act. The assessee explained as under:-

"The company follows mercantile system of accounting and therefore in accordance with accounting standard it had made general provision for expenses at the year end further the exact amount payable to the service provider was not known as on the last day of the previous year ending 31.3.2018 and hence a provision was made in its book of account on a fair estimation basis. The reason for the same is that there are cost which are visible in foresight but cannot be quantified with precision. In other words although the factum of liability is ascertained its quantum remains unknown. In such case, general accounting principle mandate, "a provision" for expenses. Such as exercise is an acknowledgement of the present liability, based on past experience. For deduction of tax at source, the identity of the payee must be known as well as the quantum of payment must also be ascertainable, at the point of time when such general provision is made. If one of the aforesaid item is not available then no tax can be deducted at source.

At the time of finalizing the financial statement as at 31.03.2018, the company had not received invoices from all the vendors or the quantum of payment was not ascertainable. These being merely provision and since the amount was not ascertained, no tax was deducted at source on the same. The details of provision made during the

year other than the amount of provision on amount payable to Non residents as on 31.03.2018 on which tax was not deducted at source are as follows.

Section	Amount in INR
Domestic Payments	
194C	4,36,41,28,046
194H	6,80,000
194I	3,45,55,372
194J	2,79,90,68,517
Grand Total	7,19,84,31,935

The above mentioned provision were added back to business profits in the computation of income of the company for a.y 2018-19 as per the provision of section 40(a)(ia) of the Act. Subsequently when the actual invoices were received by the company, the company had deducted and deposited tax to the credit of Government treasury in subsequent years. The provision of the Act casts an obligation on the payer to deduct taxes at the time of credit of such sum to the account of the payee or at the time of payment, whichever is earlier. Further at the time of making provision in the books of account, since the amount payable to the service provider was not actually quantifiable, the Company made a provision in its books on a fair estimation basis. In view of the above, the Company believes that tax is not required to be deducted at source from the amounts credited to the provision account considering the following reason and relied on various case laws.

* reversal of provision in the next Financial Year

* No constructive credit accrual of income in the hands of the payee under section 4 of the I.T Act

Relied on Decision

* ACIT V/s Motor Industries Co (2001} 249ITR 141 (Karnataka High Court)

*Karataka power Transmission Corporation Limited V/s DCIT(TDS) (ITA.No 750 758 759 of 2009) (Karnataka High Court)

*Industrial Development Bank Of India V/s ITO (2007) 107 ITD 45 (Mumbai Tribunal)

* M/s Apax Partner Put Ita V/s DCIT (2017) ITA No 628 / Mum/ 2013(Mumbai Tribunal)

* Aditya Birla Nava Limited v/s DCIT(2014) ITA No 8427 / Mum/2010 Mumbai Tribunal)

* Mahindra and Mahindra Limited (ITA No 8597/ Mum/ 2010) Mumbai tribunal

* Telco Construction Equipment Co ltd (ITA No 478/ Bang/ 2012) Bangalore Tribunal

In view of the above it is submitted that creation of a right to receive the sum in favour of payee is a pre-requisite for trigger of TDS provision. Mere recognition of a provision as per the accounting norms, of an estimated provision in the books of account would not trigger the applicability of TDS provision as the payee's right to receive is inchoate and has not accrued into income which has become due and payable."

4. The aforesaid submissions of the assessee did not find any favour with the AO for the following reasons:-

“The submissions of the assessee, have been duly considered and perused but not found to be acceptable due to the following reasons;

i. As per Audit report in Form No. 3CD column 21(b) the total amount of expenses claimed Rs. 7,19,84,31,935/- has been incurred and are in nature of domestic expenses on which tax is not deducted u/s. 194C, 194J, 194I of the Income Tax Act 1961.

ii. Perusal of the Audit report in form 3CD, column No 21(b) revealed that quantum payables under relevant section of TDS as per the IT Act are clearly identified and exact amount payable to them is also ascertained. This shows that the liabilities have been crystallized and payees were identified. Hence, there is no dispute that TDS should have been made on the expenses payable when payees are identified and amount credited to their accounts were ascertained.

Sr No	Nature of payment covered under section	Amount (in Rs)
1	194C	4,36,41,28,046
2	194H	6,80,000
3	194I	3,45,55,372
4	194J	2,79,90,68,517
	Total	7,19,84,31,935

iii. Tax deduction at source liability is a vicarious liability to pay tax on behalf of the person who is to be beneficiary of the payment or credit, with a corresponding right to recover such tax payable from the person to whom credit is afforded or payment is made. Thus, the whole scheme of tax deduction at source proceeds on the assumption that the person whose liability is to pay an amount knows the identity of the beneficiary or the recipient of the income. It is a sine qua non for a vicarious tax deduction liability that there has to be a principal tax liability in respect of the relevant income first, and a principal tax liability can come into existence when it can be ascertained as to who will receive or earn that income because the tax is on the income and in the hands of the person who earns that income. Therefore, tax deduction at source mechanism can be put into practice when identity of the person in whose hands it is includible as income can be ascertained. In this case, the assessee company has already ascertained the amounts and identified the payees and thus the assessee company should have made TDS on these amounts payable.

iv. The provision of section 40(a)(ia) of the Act is very clear wherein it has been mentioned that wherever there is default in payment of TDS on any amount where TDS is applicable, 30% of such amount will not be allowable as expenses in computing the income of the assessee. In your case, you have defaulted in deduction of TDS on Rs 7,19,84,31,935/- which has been claimed as expenses during the year u/s 30 to 38 of the IT Act and thus the assessee has defaulted the TDS provision. This default on assessee part makes the company “ assessee in default”

v. Various decisions relied by the assessee company arguing that disallowance has been made under section 40(a) (ia) of the IT Act in the computation of income is irrelevant as the assessee company has disallowed only 30% of the amounts on which

TDS was not made and 70% of the amounts have been claimed as expenditure. Judicial decisions relied by the assessee in this regard are to be seen in the context of 100% disallowance existed under section 40(a)(ia) of the IT Act during the AY 2014-15 and before. Hence, this argument is not valid for the AY 2018-19 which is under consideration.

5. Therefore, in view of the above mentioned facts and reasons, the assessee company is liable to deduct TDS on **7,19,84,31,935** of domestic expenses and the assessee is held to be in default within the meaning of Section 201(1) for not effecting TDS under section 194J, 194C, 194H and 194I on the amount of Rs. **7,19,84,31,935** /-. Further, the assessee is liable to pay the interest u/s 201 (IA) for the defaults committed by the assessee. The amount payable by the assessee on this ground is computed as follows:

TDS has not deducted u/s	Amount on which TDS has not been deducted	Amount of TDS default committed	Interest on late payment between April 2017 to March, 2019 [24 month]	Total Default of TDS Interest
Domestic	(A)	(B)	(C)	(D) - (B) + (C)
194C	4,36,41,28,046	8,72,82,561	2,09,47,815	10,82,30,376
194H	6,80,000	34,000	8,160	42,160
194I	3,45,55,372	34,55,538	8,29,330	42,84,868
194J	2,79,90,68,517	27,99,06,851	6,71,77,645	34,70,84,496
Total	7,19,84,31,935	37,06,78,950	8,89,62,950	45,96,41,900

6. In view of the above, the Assessee Company is directed to pay the above default amount of Rs.45,96,41,900/- [37,06,78,950 + 8,89,62,950] mentioned at the earliest."

5. Aggrieved by the findings of the AO, the assessee preferred an appeal before the Id. CIT(A) and reiterated its claim of non-deduction of tax at source for the reasons given hereinabove. After considering the facts and the submissions and drawing support from the various decisions mentioned by the Id. CIT(A) at para 5.18 of his order, the Id. CIT(A) held that in a case where payee is not identifiable, the provisions of Chapter XVII-B of the Act cannot be invoked. The Id. CIT(A) further observed that in the absence of an ascertainable amount and identifiable payee, the machinery provisions of recovering TDS does not come into operation because it does not aid the charge of tax u/s 4 of the Act but

takes a form of separate levy, independent of other provisions of the Act. The Id. CIT(A) further observed that the AO has considered the amount of provisions as ascertainable liability on the premise that they have been disclosed in the tax audit report by the assessee. However, the AO has failed to understand that it is never disputed that the amounts have been accounted as provision made on estimated basis and credited to a separate account i.e. "Accrual General - Expenses". Hence the individual parties/vendors were not credited at the time of creating the provision. The disclosure made in the tax audit report was done to comply with the requirements of the tax audit which requires the auditor to disclose the amounts of expenses including the provision created for such expenses in relation to which no TDS has been deducted. The Id. CIT(A) accordingly deleted the impugned addition.

6. The representatives were heard at length. Case records carefully perused.

7. The business profile of the assessee is that it is into the media industry and is engaged in program production, movie production, distribution and marketing, Over the Top (OTT) platform and conducting live events where, as a business practice, there are no standard rates for services procured from various vendors. Most of his services which the assessee company engages in like television program or movie production are continuous service where costs for shooting additional sequences or weekend programs are paid only on actual basis. Such costs are finalized and accounted only on receipt of invoices and hence it is challenging to quantify the amount for such period until and unless invoices are received from vendor. Similarly, in case of marketing activities, where ad-agencies are involved to market the program/movie

on various platforms such as print, TV, radio. The agencies in turn allocate and finalize the cost with these platforms and post receiving invoices from these platforms. It raises invoices on advertisers. The invoices and actual cost for such advertisement expenses which are incurred in February and March is confirmed when assessee receives invoices subsequently from ad-agency.

7.1. The entire quarrel revolves around the question as to whether on accounting for the year-end provisions, is there any liability credited by the assessee company towards any specific, identifiable person/party/vendor to attract provisions of Chapter XVII-B of the Act. In simple words, is there any income which can be said to be attributable to the payee when provisions is being made at the end of the year. Keeping in mind the above factual position of the business of the assessee the undisputed facts of the case can be summarized as under:-

- “1. The Appellant has made provisions for expenses at the end of the year. i.e., March 2018.*
- 2. On such year-end provisions made by the Appellant, there is no TDS deducted by the Appellant.*
- 3. Such year-end provisions were not credited to any specific person / party / vendor but the credit was made to "Accrual General - Expenses" in its books of accounts.*
- 4. Such provisions made at the year-end are reversed immediately in next year i.e. on 01.04.2018*
- 5. The Appellant has also made a disallowance (30% of such provisions made) u/S 40(a)(ia) of the Act for non-deduction of TDS from such year-end provisions.*
- 6. The TDS officer is of the view that TDS has to be deducted on such year-end provisions.*
- 7. Such year-end provisions are on estimated basis and are booked by the Appellant following the mandatory accounting standards for casting its financial statements and are eventually reversed in the subsequent year when the Appellant receives the actual invoice for the vendors) / parties.*

8. On receipt of such actual invoices and identification of parties in subsequent year, TDS is deducted and paid by the Appellant on such actual invoices."

8. The sample data entries in the books of the assessee can be understood from the following charts:-

Year-end provision entry passed in books of accounts of Appellant

41010107	Prod- Prov	Dr	247,831,000.00	
14020012	To Exp accruals - revrs	Cr		247,831,000.00

The screenshot shows the SAP Data Entry View for document 310004532. The table below represents the data visible in the screenshot:

Co.	Item	PK	S	Account	Description	Curr.	Amount	G/L account name	Text	Crng doc.
1100	1	40		41020024	Other Prod Mkt Exps	INR	1,609,195.00	Other Prod Mkt Exps	R-Cineplex Mktg Mar17	
	2	40		41010016	Gaming&Aps Dev. Chgs	INR	397,500.00	Gaming&Aps Dev. Chgs	R-Cineplex DIG Mar17	
	3	40		41010107	Prod- Prov	INR	13,221,771.00	Prod- Prov	R-Cineplex OAP Mar18	
	4	40		41020024	Other Prod Mkt Exps	INR	21,170,893.00	Other Prod Mkt Exps	R-Cineplex Mktg Mar18	
	5	40		41010016	Gaming&Aps Dev. Chgs	INR	3,802,000.00	Gaming&Aps Dev. Chgs	R-Cineplex DIG Mar18	
	6	40		41010107	Prod- Prov	INR	247,831,000.00	Prod- Prov	R-Cineplex Nidahas Trophy Mar18	
	7	40		41010107	Prod- Prov	INR	4,172,140.00	Prod- Prov	Rsh Ind OAP Mar18	
	8	40		41010107	Prod- Prov	INR	4,597,500.00	Prod- Prov	Rsh Ind Prog Mar18	
	9	40		41010107	Prod- Prov	INR	6,986,250.00	Prod- Prov	Rsh Ind Prog show Mar18	
	10	40		41010005	Music rights	INR	7,500,000.00	Music rights	Rsh Music UAE Syndication Mar18	
	11	40		41010107	Prod- Prov	INR	4,011,774.00	Prod- Prov	Rsh Prog Mar18 - JHALAK INTL SYND REV	
	12	40		41010107	Prod- Prov	INR	1,950,000.00	Prod- Prov	Rsh Prog Mar18 - Shiva IC	
	13	40		41010009	Edit-charges	INR	3,120,000.00	Edit-charges	Balka Vadhu - Conversion Lip (13000*240)	
	14	40		41010107	Prod- Prov	INR	787,500.00	Prod- Prov	Rsh Programming - Rasoi Show	

Date: 01/04/2018 (Reversal of Year-end provision at the start of the year)

14020012	Exp accruals - revrs	Dr	247,831,000	
41010107	To Prod- Prov	Cr		247,831,000

Co	Item	PK	S	Account	Description	Curr.	Amount	G/L account name	Text
1100	1	50		41020024	Other Prod Mkt Exps	INR	1,609,195.00	Other Prod Mkt Exps	R-Cheplex Mtg Mar17
	2	50		41010016	Gaming&Aps Dev. Chgs	INR	397,500.00	Gaming&Aps Dev. Chgs	R-Cheplex DIG Mar17
	3	50		41010107	Prod- Prov	INR	13,221,771.00	Prod- Prov	R-Cheplex OAP Mar18
	4	50		41020024	Other Prod Mkt Exps	INR	21,170,893.00	Other Prod Mkt Exps	R-Cheplex Mtg Mar18
	5	50		41010016	Gaming&Aps Dev. Chgs	INR	3,802,000.00	Gaming&Aps Dev. Chgs	R-Cheplex DIG Mar18
	6	50		41010107	Prod- Prov	INR	247,831,000.00	Prod- Prov	R-Cheplex Nidahas Trophy Mar18
	7	50		41010107	Prod- Prov	INR	4,172,140.00	Prod- Prov	Rah Ind OAP Mar18
	8	50		41010107	Prod- Prov	INR	4,597,500.00	Prod- Prov	Rah Ind Prog Mar18
	9	50		41010107	Prod- Prov	INR	6,986,250.00	Prod- Prov	Rah Ind Prog show Mar18
	10	50		41010005	Music rights	INR	7,500,000.00	Music rights	Rah Music UAE Syndication Mar18
	11	50		41010107	Prod- Prov	INR	4,011,774.00	Prod- Prov	Rah Prog Mar18 - JHALAK INTL SYND REV
	12	50		41010107	Prod- Prov	INR	1,950,000.00	Prod- Prov	Rah Prog Mar18 - Shiva IC
	13	50		41010009	Edt charges	INR	3,120,000.00	Edt charges	Balka Vadhu - Conversion Up (13000*240)
	14	50		41010107	Prod- Prov	INR	787,500.00	Prod- Prov	Rah Programming - Rasei Show

Date: 20/06/2018 (Entry at the time of booking actual invoice for aforesaid transaction)

2013023	To LEX SPORTEL VISION PRIVATE LIM Cr	115,000,000.00
41010014	Others - Production Dr	100,000,000.00
22044101	Input IGST – MH Dr	18,000,000.00
14035053	To TDS- Prof. Serv. Cr	3,000,000.00

Co	Item	PK	S	Account	Description	Curr.	Amount	G/L account name	Text
1100	1	31		2013023	LEX SPORTEL VISION PRIVATE LIM	INR	115,000,000.00	S.Crs - Vendors	2nd inst Revenue share- Nidahas Trophy 2
	2	86		14020013	GR / IR Clearing	INR	29,435,075.00	GR / IR Clearing	
	3	86		14020013	GR / IR Clearing	INR	35,217,535.00	GR / IR Clearing	
	4	86		14020013	GR / IR Clearing	INR	35,217,535.00	GR / IR Clearing	
	5	86		14020013	GR / IR Clearing	INR	9,129,860.00	GR / IR Clearing	
	6	40		22044101	Input IGST – MH	INR	3,478,312.60	Input IGST – MH	
	7	40		22044101	Input IGST – MH	INR	6,339,156.30	Input IGST – MH	
	8	40		22044101	Input IGST – MH	INR	6,339,156.30	Input IGST – MH	
	9	40		22044101	Input IGST – MH	INR	1,643,374.80	Input IGST – MH	
	10	50		14035053	TDS- Prof. Serv.	INR	3,000,000.00	TDS- Prof. Serv.	18
						INR	0.00		

Date: 06/07/2018 (Entry for payment of TDS alongwith TDS challan attached as page no.354 of FPB and copy of LWC u/s 197 is attached as page no.355 of FPB)

14035053	TDS- Prof. Serv.	Dr	3,000,000
	Bank A/c	Cr	3,000,000

Date: 09/05/2018 (Entry at the time of booking actual invoice for aforesaid transaction)

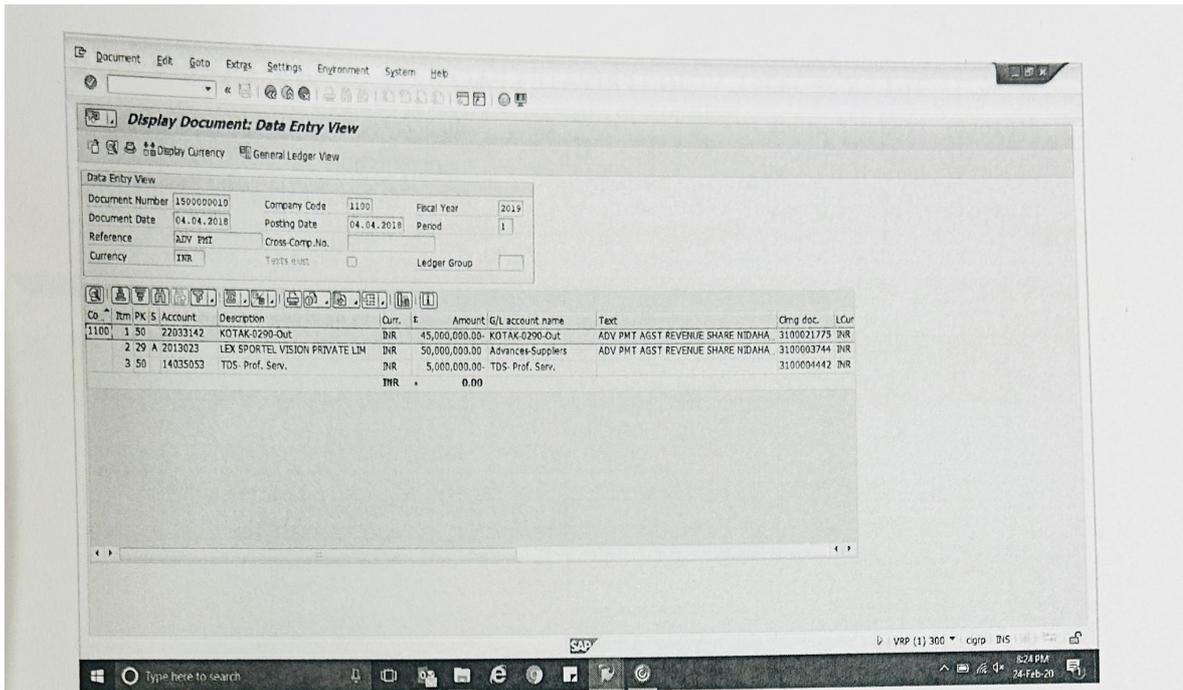
2013023	To LEX SPORTEL VISION PRIVATE LIM	Cr	59,000,000.00
41010101	Prod. – Episode	Dr	50,000,000.00
22044101	Input IGST – MH	Dr	9,000,000.00

The screenshot shows the SAP 'Display Document: Data Entry View' interface. The document number is 1900003941, dated 04.04.2018, with a posting date of 09.05.2018. The entry details are as follows:

Co.	Item	PK	S	Account	Description	Curr.	Amount	G/L account name	Text	Chng doc.
1100	1	31		2013023	LEX SPORTEL VISION PRIVATE LIM	INR	59,000,000.00	S.Cs - Vendors	1st Invt Revenue share- Nidahas Trophy 2	3100003744
	2	40		41010101	Prod - Episodes	INR	50,000,000.00	Prod - Episodes	GRANT OF SPONSORSHIP & ADVERTISIN...	
	3	40		22044101	Input IGST – MH	INR	9,000,000.00	Input IGST – MH		
						INR	0.00			

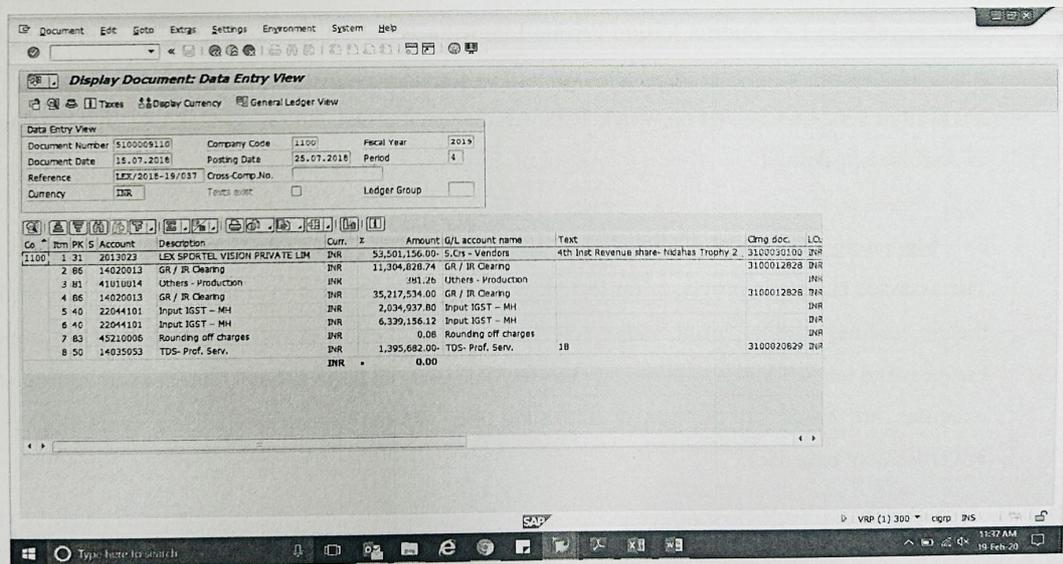
Date: 04/04/2018 (Entry at the time of making advance payment for aforesaid transaction)

2013023	To LEX SPORTEL VISION PRIVATE LIM	Dr	50,000,000.00
22033142	KOTAK-0290-Out	Cr	45,000,000.00
14035053	TDS -Prof. Ser.	Cr	5,000,000.00



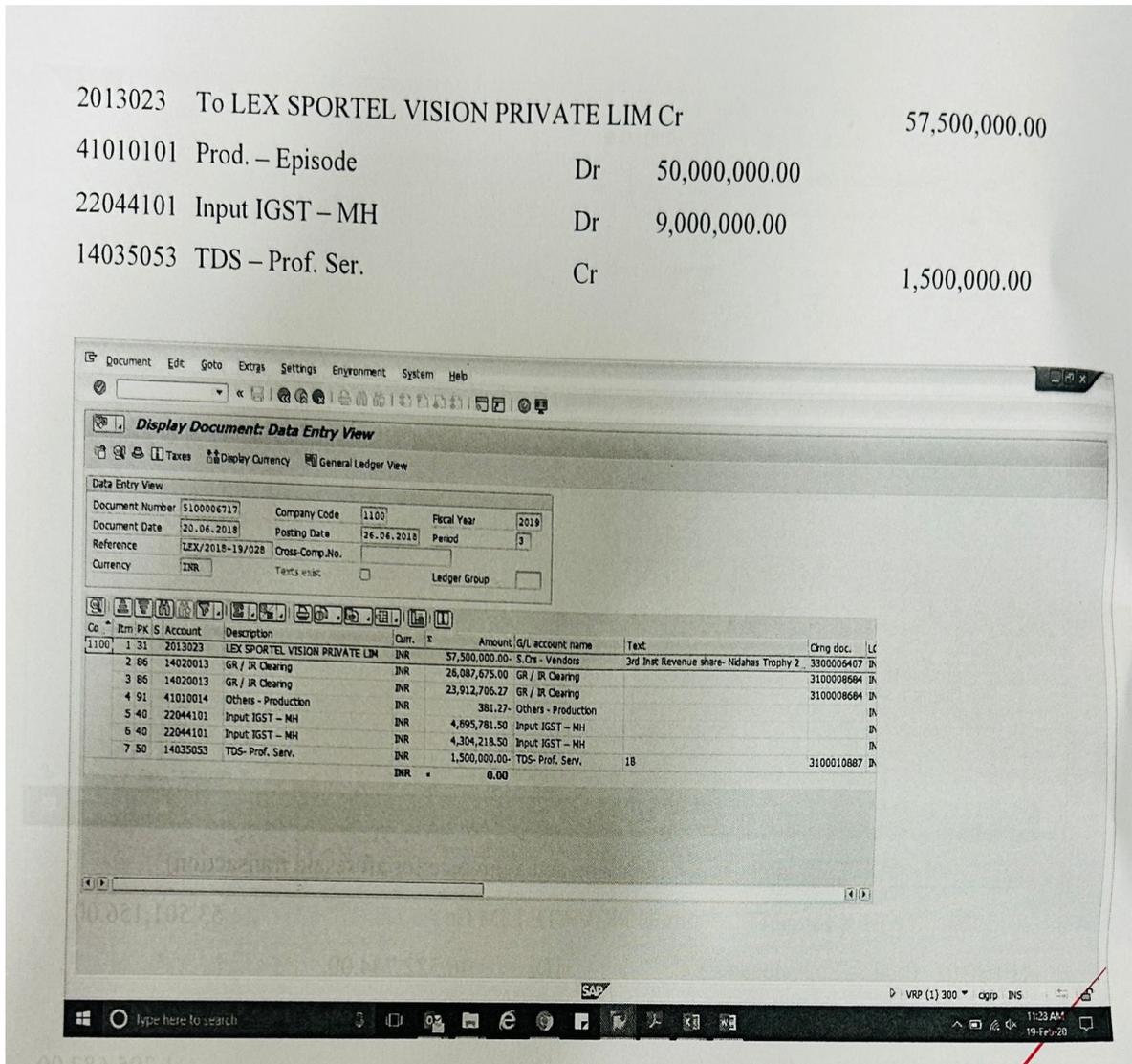
Date: 25/07/2018 (Entry at the time of booking actual invoice for aforesaid transaction)

2013023	To LEX SPORTEL VISION PRIVATE LIM Cr	53,501,156.00
41010101	Prod. – Episode	Dr 46,522,744.00
22044101	Input IGST – MH	Dr 8,374,093.92
14035053	TDS – Prof. Ser.	Cr 1,395,682.00



Date: 26/06/2018 (Entry at the time of booking actual invoice for aforesaid transaction)

2013023	To LEX SPORTEL VISION PRIVATE LIM Cr		57,500,000.00
41010101	Prod. – Episode	Dr	50,000,000.00
22044101	Input IGST – MH	Dr	9,000,000.00
14035053	TDS – Prof. Ser.	Cr	1,500,000.00



9. Similar accounting entries are also made for marketing and advertisement expenses. It can be seen from the above sample entries against the estimate provisions, actual invoice booking in AY 2018-19 relevant to AY 2019-20 on which TDS was deducted. Therefore, the assessee cannot be treated as assessee in default for the year under consideration. The year-end provisions can further be understood from the following chart:-

Particulars	Rs (in crores)
Provisions against which invoices were booked in FY 2017-18 (AY 2018-) and TDS is deducted and paid at the time of booking of invoices	289.40
Provisions reversed immediately in the FY 2018-19 (AY 2019- 20) and since, no invoices booked against the provision, there is no question of TDS	404.59
Advance payment on which TDS was already deducted	25.85
Total year end provisions appearing in Tax Audit report	719.84

10. A conspectus understanding of the facts that the various sample entries with the year-end provisions are estimated on the basis of contract with the vendors, summary of services performed/partially performed till year-end for which no invoices have been raised. Such provision entry is merely for the purpose of accruing the relevant expenditure as required by the accounting standards and are for the purpose of compliance with the provisions of Section 145 of the Act. This provisions are immediately reversed on first day of next accounting year and it is clear from the reversal entry that the individual parties/vendors were not credited at the time of making provisions but the credit was made to "Accrual General - Expenses" and reversed on the first day of the next financial year. Thus, showing that the amount payable to individual vendor has not crystallized.

11. Considering the facts in totality, we do not find any error or infirmity in the findings of the Id. CIT(A). Accordingly, the effective

ground/s raised by the revenue are dismissed and the cross-examination by the assessee becomes infructuous.

12. In the result, appeal of the revenue and cross-objection by the assessee are dismissed.

Order pronounced in the Court on 9th September, 2025 at Mumbai.

Sd/-

**(ANIKESH BANERJEE)
JUDICIAL MEMBER**

Sd/-

**(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER**

Mumbai, Dated 09/09/2025

SC S/P

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

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

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