

आयकर अपीलीय न्यायाधिकरण में, हैदराबाद 'ए' बेंच, हैदराबाद
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' A ' Bench, Hyderabad

श्री रवीश सूद, माननीय न्यायिक सदस्य एवं श्री मधुसूदन सावडिया, माननीय लेखा सदस्य
SHRI RAVISH SOOD, HON'BLE JUDICIAL MEMBER
AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.76/Hyd/2025
(निर्धारण वर्ष/ Assessment Year: 2017-18)

Income Tax Officer Ward-9(1) Hyderabad	Vs.	Sharaf Raju Hyderabad PAN : ADRPS6106R
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

CO No.12/Hyd/2025
(Arising out of आयकर अपील सं./I.T.A.No.76/Hyd/2025)
(निर्धारण वर्ष/ Assessment Year: 2017-18)

Sharaf Raju Hyderabad PAN : ADRPS6106R	Vs.	Income Tax Officer Ward-9(1) Hyderabad
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

आयकर अपील सं./I.T.A.No.824/Hyd/2025
(निर्धारण वर्ष/ Assessment Year: 2017-18)

Sharaf Raju Hyderabad PAN : ADRPS6106R	Vs.	Income Tax Officer Ward-9(1) Hyderabad
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri A. Mohan Kumar, AR
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Shri Gurpreet Singh, Sr.DR

सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	28.08.2025
घोषणा की तारीख/ Date of Pronouncement	:	10.09.2025

ORDER

प्रति रवीश सूद, जे.एम./PER RAVISH SOOD, J.M.

The captioned cross-appeals filed by the assessee and revenue are directed against the order passed by the Commissioner of Income-Tax (Appeals), National Faceless Appeal Center (NFAC), Delhi, dated 20.11.2024, which in turn arises from the order passed by the Assessing Officer (for short "A.O.") u/s 144 of the Income Tax Act, 1961 (for short, "the Act") dated 27.12.2019 for A.Y. 2017-18. The assessee has assailed the impugned order on the following grounds of appeal before us:

"1. In the facts and circumstances of the case the respected CIT(A) ought to have considered that the assessee is a commission agent and in his line of business 10% profit on the total credits is very excessive.

2. In the facts and circumstances of the case the estimate of 10% profit is without any basis.

3. The assessee may be permitted to add, alter, modify or drop any ground that may be urged at the time of hearing with the previous approval of the Hon'ble ITAT."

2. The revenue has assailed the CIT(Appeals) order on the following grounds:

- “1. The learned CIT(A) erred both in law and facts of the case.
2. The learned CIT(A) erred both in law and on facts of the case by restricting the commission earned by the appellant to 10% despite the fact that the assessee himself has declared the profit @ 36% of total gross receipts.
3. The learned CIT(A) erred both in law and on facts that the assessee has failed to substantiate his claim of receipt of commission income @ 3%.
4. The Ld. CIT(A) ought to have set aside the matter to the file of A.O. for fresh examination.
5. Any other grounds raised at the time of hearing.”

Further, the assessee has filed C.O.No.12/Hyd/2025 raising the following grounds:

- “1. In the facts and circumstances of the case, the order of the CIT(A) is not sustainable in law or in facts.
 - 2 The CIT(A) erred in estimating profit on entire sale proceeds, failing to recognize that the appellant is only a commission agent.
 3. The CIT(A) should have estimated the income on commission earned rather than gross turnover.
 4. The Ld. CIT(A)s ad hoc estimation of 10% is without any basis or comparable.
 5. The Ld. CIT(A) failed to appreciate that the appellant has been consistently declaring his gross commission in year after year and should have estimated basing on the same.
 6. The assessee may be permitted to add, delete, amend or modify any ground of appeal at the time of hearing.”
3. Succinctly stated, the assessee, who is a commission agent in the business of trading in fruits under the name and style of M/s. Manjunath Fruit Company, had filed his return of income for A.Y.

2017-18 on 05.08.2017, declaring an income of Rs. 8,16,710/-. Subsequently, the case of the assessee was selected for "Limited scrutiny" under CASS for verifying large cash deposits made in his bank account during the year. Notice under Section 143(2) of the Act, dated 13.08.2018, was issued to the assessee.

4. During the course of assessment proceedings, the A.O., observed that the assessee had, during the subject year, made cash deposits of Rs. 6,27,90,765/- in his bank account. The notices issued under Section 142(1) of the Act, wherein the assessee was called upon to put forth an explanation regarding the source of the cash deposits made in his bank accounts, remained uncompiled. Accordingly, the A.O., vide his "Show-Cause Notice" ("SCN") dated 25.10.2019, called upon the assessee to explain the source of the cash deposits in his bank account, and was informed that in the absence of any explanation the assessment will be framed to the best of the judgment under Section 144 of the Act. However, the assessee even failed to respond to the aforesaid notice.

5. Thereafter, the A.O., on a perusal of the record, observed that the assessee had in his return of income disclosed a commission income of Rs. 21,77,644/- and bank interest of Rs. 5,664/-. The A.O. observed that the assessee had disclosed a “net profit” of Rs. 7,85,015/- after claiming deduction of expenditure of Rs. 13,98,293/-. Further, the A.O. observed that there were total credits of Rs. 7,82,40,794/- in the bank accounts of the assessee, as under:

Bank account No.	Total credits from 1.4.16 to 31.3.2017	Total cash credits from 1.4.2016 to 31.3.2017
25390400003887	Rs.7,79,55,130	Rs.6,27,90,765
25390100006131	Rs.2,85,664	Rs.2,15,000/-

Further, it was observed by the A.O. that huge payments were made by the assessee from his aforementioned bank accounts to various parties through RTGS/cheques, which along with cash deposits made in the said bank accounts were culled out by him, as under:

Party-wise Deposits and Payments (in Rs.)

Deposits	Amount	Payments	Amount
Anil	3452000	Sunil Kumar	6285000
Sermas Chennai	3387486	V Lakmaiah	275000

Maram Suresh	275000	A Venkata Reddy	1000000
Jagrao	108692	Prema Sai Alla	600000
Kotkap	139733	Mithun Kumar	1500000
Ravindernath	190000	SER Hyd	77855
Paresh Kumar	150000		
M Jagnath	100000		
A Venkataiah	100000		
S Ranga Rao	200000		
G Srinivas Rao	150000		
G Shiva Kumar	150000		
VereShetty	73150		
D Lallu	85380		
B Hari Prasad	120000		
Manjunath Fruit Co	165000		

6. The A.O., based on the aforesaid facts, observed that there were cash credits of Rs. 6,27,90,765/- made in the bank accounts

of the assessee during the subject year, which thereafter were utilized for making payments through cheque transfers/RTGS transfers to the aforementioned parties. The A.O. was of the view that though the source of the cash deposits and the purpose of the payments made from the said bank accounts were not known, but the same appeared to be the transactions relating to the business activity of the assessee. Accordingly, the A.O., observing that the assessee was in the business of trading in fruits, thus, estimated the net profit/income of the assessee by treating the entire deposits made in his bank accounts as the gross receipts of his business of trading of fruits.

7. The A.O. observed that the "Profit and Loss account" filed by the assessee along with his return of income for the subject year revealed that he had disclosed a "net profit" of Rs. 7,85,015/- on the total declared receipts of Rs. 21,83,308/-, i.e. profit @ 36% of the total gross receipts. The A.O., observing that the assessee had failed to come forth with any explanation regarding the credits (including cash deposits) made in his bank accounts, determined his income by adopting the net profit @ 36% on the total credits of Rs. 7,82,40,794/- (supra) and estimated his net profit/income at

Rs. 2,81,66,687/-. Accordingly, the A.O. vide his order under Section 144 of the Act dated 27.12.2019 determined the income of the assessee at Rs. 2,81,72,349/-.

8. Aggrieved, the assessee carried the matter in appeal before the CIT(A). The CIT(A) called for a “remand report” from the A.O., which reads as under:

2. In this case, remand report was called for in the case of Sri Sharaf Raju for the A.Y.2017 18 so as to enable the faceless CIT (Appeals) to adjudicate the Appeal.

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3. Brief facts of the case:

The assessee is an individual and proprietor of M/s. Manjunath Fruit Company. The assessee filed his return of income on 05.08.2017 declaring net taxable income of Rs.8,16,710/-. Subsequently, the case was selected for limited scrutiny under CASS with the reason to verify the aspects of "Large Cash deposits in the bank account during the year".

The assessee remained non-responsive to the statutory notices issued by the A.O. during the Assessment proceedings, hence the A.O. had no other option left but to complete the assessment proceedings u/s 144 of the Act on 27/12/2019 by estimating the profit of the assessee at 36% on the total credits of Rs.7,82,40,794/- i.e., at Rs.2,81,66,687/-. The net profit of the assessee was estimated at Rs.2,81,66,687/- for the year relevant to AY 2017-18. The A.O. added bank interest, being Income from other sources of Rs.5,664/- and determined the total income of the assessee at Rs.2,81,72,349/- and raised a demand of Rs.1,29,40,980/-. On a perusal of the P & L account, enclosed with the return of income filed for the AY 2017-18, the A.O. noticed that the assessee has declared a net profit of Rs.7,85,015/- on a total declared receipts of Rs.21,83,308/-. The assessee declared the profit @36% on the total gross receipts. In the back ground that the assessee's failure of explaining huge cash credits including cheque credits and RTGS deposits made in both the bank accounts, the A.O. adopted the same profit ratio in respect of all the transactions estimating the net profit @36% on the total credits by treating the same as gross turnover of the assessee during the year relevant to A.Y.2017-18. Taking into consideration the profitability shown by the assessee in the line of business of the assessee and information available on file, the A.O. resorted to estimate the profit of the assessee at 36% on the total credits of Rs.7,82,40,794/- i.e. at Rs.2,81,66,687/-. Hence, the net profit of the assessee was estimated at Rs.2,81,66,687/- for the year relevant to AY 2017-18.

4. Aggrieved by the said assessment order dtd.27/12/2019, the assessee preferred an appeal against the assessment order.

5. During the appellate proceedings, remand report was called for from

this office. Subsequently, a letter was addressed to the assessee on 16/05/2024 for submitting the additional evidences submitted before the Ld.CIT(A) for verification and submitting the remand report. The assessee submitted the additional evidences to this office through a letter dtd.30-05-2024.

6. On perusal of the written submissions of the assessee, it seen that the assessee is an individual and proprietor of Manjunath Fruit Company. He is a commission agent of fruits business at Gaddiannaram Market, Hyderabad for the last 20 years. Assessee's only business activity is facilitating supply of fruits i.e. apple and mango to the wholesalers and earns commission from suppliers. The assessee further stated that he filed his ROI for the A.Y.2017-18 on 05-08-2017 admitting total income at Rs.8,43,185/-.

7. The assessee further stated that he has two bank accounts with Bank of Baroda, Kothapet Branch bearing A/c Nos.25390400003887 and 25390100006131. The A.O. has taken the entire credits of the year as business turnover and estimated a net profit at 36% on that total credits. The assessee furnished the details of total credits and debits in the bank accounts of the assessee. The assessee further stated that main account used for fruits business by the assessee is A/c No.253900003887. The assessee further stated that the assessee is a commission agent. He gets only commission from his business activity i.e. facilitating of supply of apple and mango fruits to wholesalers at Hyderabad and taking commission from suppliers i.e. from wholesalers or farmers. The business of the appellant is to procure apples from wholesalers from Himachal Pradesh or Kashmir and mango fruits from farmers and the same are received through trucks and the necessary fees paid by the assessee to the Agricultural Market Committee. These loads are sold to various wholesalers, the money received from the wholesalers is deposited in assessee's bank account. As the goods sold are agricultural produce and as the suppliers are not located locally amounts collected in cash are deposited in appellants bank account for ransferring the same to the suppliers / farmers through bank transfers and RTGS. While making payments to the suppliers of fruits whether wholesalers or farmers, the appellant retains his commission for facilitating this supply of fruits.

8. The commission is about 3% of the value of the fruits supplied, out of which the assessee meets incidental expenses and the balance is offered to tax as net profit. This commission of 3% is consistently offered as his gross income, which is in line with the trade average. This can be seen from the returns of income filed for the earlier and later years. The assessee furnished the details of commission received and the net income from fruit business offered to tax for the last five years from A.Y.2014-15 to 2018 in the form of a table. The assessee attached copies of ROI filed for the A.Ys.2014-15, 2015-16, 2016-17 and 2017-18 along with computation and P & L A/c.

9. The assessee has submitted written submissions and copies of ROI filed for the A.Ys.2014-15, 2015-16, 2016-17 and 2017-18 along with computation and P & L A/c in support of his claim. The case of the assessee for the A.Y.2017-18 was selected for limited scrutiny under CASS with the reason to verify the "Large Cash deposits in the bank account during the year". The A.O. issued several statutory notices from time to time requesting the assessee to furnish the information in order to sources of large cash deposits in the bank during the A.Y.2017-18. But the assessee failed to respond and the A.O. was left with no other option but to complete the assessment proceedings u/s 144 of the Act by treating the entire credits of Rs.7,82,40,794/- as assessee's turnover and estimating the income @ 36%, the rate which the assessee adopted in offering income to tax while filing his return of income for the A.Y.2017-18 in the absence of any documentary proof furnished by the assessee. When the case is selected for limited scrutiny, the Assessing Officer has to examine the reason for selection by calling for information from the assessee and by verifying the same and has to finalize the assessment proceedings. In the present case, as the assessee failed to respond to the statutory notices and furnish the information called for, the A.O. rightly took the total credits as assessee's turnover and estimated the income at 36% in the absence of any documentary proof submitted by the assessee. For the A.Ys.2014-15, 2015-16, 2016-17 and 2017-18, the assessee might have filed his return of income and might have offered his income but when the case is selected for limited scrutiny and when statutory notices are issued to the assessee, the onus lies on the assessee to furnish the sources of cash deposits as

well as to explain the details of credits in the banks by way of documentary proof to the Assessing Officer, which has not been done in this case.

10. Again during the appellate proceedings, it is seen that the assessee has simply filed written submission and attached copies of ROI filed for the A.Ys.2014-15, 2015-16, 2016-17 and 2017-18 along with computation and P & L A/c in support of his claim. The assessee has not filed any documentary evidences with regard to cash deposits, purchases, sales and expenditure (ledger a/c, bills and vouchers) in support of his business for the A.Y.2017-18 to prove what he has mentioned in his written submissions. When a person is doing business, he will be having some documentary evidences and that the assessee has to produce the same before the Assessing Officer during the assessment proceedings and if he fails to do so by some reason, he should produce the same before the appellate authority to prove the sources of his cash deposits and credits in his bank account. Which is not done in this case.

11 In view of the above, the information submitted by the assessee before the appellate proceedings may kindly be treated as 'inadmissible' and the appellate proceedings may kindly be finalized basing on the merits of the case.

12. This remand report is being sent after obtaining the approval of the Addl.CIT, Range-9, Hyderabad.

9. Thereafter, the CIT(A) provided a copy of the “remand report” to the assessee for his rejoinder. The assessee objected to the adoption of his profit margin @ 36% of his total gross receipts on the ground that the same was both exorbitant and illegal. Rather, it was the claim of the assessee that he was a commission agent in the fruit trading business, a fact that could be safely gathered

from the receipts issued by the Agricultural Market Committee, Gaddi Annaram, Hyderabad, for the period 01.04.2016 to 31.03.2016. The assessee submitted that an analysis of his bank accounts revealed beyond doubt that the deposits made were immediately transferred to third parties. It was, thus, the claim of the assessee that he was a commission agent and not a wholesaler or retailer in the fruit trading business.

10. The CIT(A) found favor with the contention advanced by the assessee that the A.O. had most arbitrarily and without any basis determined his commission income exorbitantly @ 36% of his gross receipts. The CIT(A) observed that the assessee had, in his financial statements for the subject year, disclosed his commission income at Rs. 21,77,644/- on the total credits of Rs. 7,82,40,794/- that worked out at approximately 3%. The CIT(A), held a firm conviction that it was incomprehensible that the assessee, who was a commission agent in the fruit trading business, would have earned 36% of his gross receipts. However, the CIT(A) estimated the commission income that the assessee would have earned @ 10% of his gross receipts i.e., at Rs. 7,82,40,794/-, and thus, scaled down the addition made by the

A.O. to Rs. 78,24,079/-. For the sake of clarity, the observations of the CIT(A) are culled out as under:

8.0 I have perused the assessment order, appeal documents and submissions of the assessee. During the appellate proceedings, the assessee submitted that the assessee is a commission agent for fruits doing this business as a proprietary concern in the name and style Manjunath Fruit Company. The total credits of the year was Rs. 7,82,40,794/-. For the F.Y. 2016-17 the total commission earned by the assessee was Rs. 21,77,644/- which is approximately 3%. The AO treated the entire credits of Rs. 7,82,40,794/- as assessee's turnover estimating the income @ 36% i.e., 2,81,66,687/-.

Therefore, considering the fact that the appellant is earning through commission for supplying fruits to various suppliers and has himself admitted to have received Rs. 21,77,644/- which is approximately 3% as the total commission earned for the A.Y. 2017-18. It is pertinent to note that a commission agent for fruits cannot earn a profit of 36% which is Rs. 2,81,66,687/-. In my considered view the commission earned by the appellant may be restricted to 10% which is reasonable, amounting to Rs. 78,24,079/-. Hence the grounds raised by the appellant are partly allowed.

11. Both the assessee and the Revenue, being aggrieved with the order of the CIT(A), have carried the matter in appeal before us.

12. Shri R. Mohan Kumar, Advocate, learned Authorized Representative (for short "Ld. AR") for the assessee, at the threshold of hearing of the appeal, submitted that the present appeal involves a delay of 101 days. Elaborating on the reasons leading to the delay, the Ld. AR submitted that the same had crept in for the reason that the assessee, who is 81 years old, a

septuagenarian, had, in a bona fide manner, acted upon the advice of his earlier counsel, and on an appeal filed by the Revenue, had filed a "Cross Objection". The Ld. A.R. submitted that the assessee had, thereafter, on being advised by his present counsel, filed the present appeal against the order passed by the CIT(A), wherein the latter had estimated his income @ 10% of the gross receipts, i.e., still on the higher side.

13. Per contra, Shri Gurpreet Singh, the learned Senior Departmental Representative (for short "Ld. DR") did not object to the seeking of the condonation of the delay in filing of the present appeal by the assessee.

14. We have given thoughtful consideration and are of the considered view that the delay in filing the present appeal had crept in because of bona fide reasons. We say so, for the reason that the fact that the assessee had filed the cross-objection well within the stipulated time period supports our aforesaid conviction. As the delay involved in filing the present appeal had occasioned for bona fide reasons, therefore, we are of the considered view that the same deserves to be condoned. Our

aforesaid view is further fortified by the recent decision of the **Hon'ble Supreme Court** in the case of **Vidya Shankar Jaiswal vs. The Income Tax Officer, Ward-2, Ambikapur** in **Special Leave Petition (Civil) Nos. 26310-26311/2024, dated 31st January, 2025**, wherein it was observed that a justice-oriented and liberal approach should be adopted while considering an application seeking condonation of delay. We thus, in terms of our aforesaid observations, condone the delay involved in the filing of the present appeal.

15. Apropos the merits of the case, we find that the controversy lies in a narrow compass, i.e., quantification of the estimated profit/income of the assessee from his business as that of a commission agent in the trading of fruits.

16. We may herein observe that it is an admitted fact that the assessee is a commission agent in the trading of fruits. As observed hereinabove, the assessee had for the subject year disclosed a gross commission income of Rs. 21,77,644/-, against which he had disclosed his net income/profit at Rs. 7,85,015/-. Ostensibly, the A.O. lost sight of the material fact that the

assessee is a commission agent in the trading of fruits, and had misdirected himself by observing that the “net profit” of Rs. 7,85,015/- disclosed by the assessee on his total/gross commission receipts of Rs. 21,83,308/-, revealed earning of profit @36% of his gross receipts of the trading business. Thereafter, the A.O. treating the total credits of Rs. 7,82,40,794/-, as the gross receipts of the assessee’s business had determined his net profit/income @ 36%, i.e., at Rs. 2,81,66,687/-.

17. We, though principally concur with the CIT(A) that the assessee, being a commission agent in the fruit trading business, could not have earned a net profit/income of 36% (as adopted by the A.O.), but thereafter, had without any basis estimated his income @ 10% of gross receipts i.e at Rs. 7,82,40,794/-.

18. We are of the firm conviction that though the process of estimation of the income of an assessee would to some extent involve certain guess work, but, the same we are afraid cannot be allowed to go wild and has to have some logical basis and reasoning. We find that the A.O. had, on a fallacious basis, by misdirecting himself regarding the facts of the case, estimated the

income of the assessee @ 36% of his gross receipts. Also, we find that the adoption of the net profit/income element by the CIT(A) @ 10% of the gross receipts of the assessee is also devoid and bereft of any basis or logical reasoning.

19. We are of the firm conviction that once the A.O. had held the credits made in the bank accounts of the assessee as his gross collections/receipts from his business as that of a commission agent of trading in fruits, then for the purpose of estimating his income, he ought to have either relied upon the profits prevalent in the said trade line; or in the alternative looked into the past records of the assessee.

20. We find that the Ld. AR has placed on record a “chart” revealing the gross receipts, gross commission, and the gross/net profit disclosed by the assessee for the two preceding and succeeding years, as under :

Sharaf Raju AY 2017-18 ITA No. 824/HYD/2024						
AY	Total Credits in the Bank Account (Rs.)	Total Debit (Rs.)	Gross Commission (Rs.)	% of Gross Commission total credit	Gross total Income (Rs.)	% of Gross total income to Total Credits
2015-16	105323352	105235844	3049176	2.89%	634861	0.60%
2016-17	69471721	61395162	216816	3.11%	660727	0.95%
2017-18	78240794	78072303	2177644	2.78%	843185	1.07%
2018-19	40444856	40187982	1986439	4.91%	718642	1.78%
2019-20	59109409	58634765	2376576	4.02%	866654	1.47%

AY	Return of Income	Assessed income as per AO	Income as per CIT(A)
2017-18	Rs. 843185/- 1.07% total credits	Rs. 2,81,66,687/- 36% of total credits	Rs. 78,24,079/- 10% of total credits

21. The Ld. AR had also placed on our record an order of the ITAT, Hyderabad Bench in the case of Amar Chand Adania Vs. The ITO, Ward – 9(3), Hyderabad in ITA No.427/Hyd/2022, dated 03.01.2023, wherein, involving identical facts, the Tribunal had observed that the estimated profit of the assessee in the backdrop of those disclosed by him in the preceding/succeeding years i.e A.Ys. 2014-15 to 2016-17 and A.Ys. 2018-19 to 2021-22, was to be estimated based on the “net profit” rate of 4.9% i.e the highest that was disclosed by him in A.Y 2018-19. We find that by adopting the same basis and reasoning, the net profit/income in the case of the present assessee before us can safely be estimated @ 1.78% i.e., as was disclosed by the assessee for A.Y. 2018-19, as the same is found to be the highest from those of the aforesaid set of preceding/succeeding years. Accordingly, the income of the

assessee is estimated @ 1.78% of his gross receipts of Rs. 7,82,40,794/- (supra) i.e., at Rs. 13,92,885/-. We thus, modify the order passed by the CIT(A) and substitute the income (estimated) by him at Rs. 78,24,079/- by an amount of Rs. 13,92,885/-.

22. Resultantly, the appeal and the cross-objection filed by the assessee are partly allowed, while the appeal filed by the revenue is dismissed.

Order pronounced in the Open Court on 10th September, 2025.

<p>Sd/- (श्री मधुसूदन सावडिया) (MADHUSUDAN SAWADIA) लेखा सदस्य/ACCOUNTANT MEMBER</p>	<p>Sd/- (श्री रवीश सूद) (RAVISH SOOD) न्यायिक सदस्य/JUDICIAL MEMBER</p>
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Hyderabad, dated 10.09.2025.

TYNM/sps

आदेशकी प्रतिलिपि अग्रेषित/ Copy of the order forwarded to:-

1.	निर्धारिती/The Assessee	:	Shri Sharaf Raju, Shop No.A-1/1, Gaddiannaram Fruit Market, Kothapet, Hyderabad
2.	राजस्व/ The Revenue	:	The Income Tax Officer, Ward-9(1), 2D, IT Towers, AC Guards, Hyderabad
3.	The Principal Commissioner of Income Tax, Hyderabad.		
4.	विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, हैदराबाद / DR, ITAT, Hyderabad		
5.	गार्डफ़ाईल / Guard file		

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Hyderabad