

**IN THE INCOME TAX APPELLATE TRIBUNAL
"DB" BENCH, COCHIN**

**SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER
ITA No.575/COCH/2025
(Assessment Year:2015-2016)**

Al Zarafa Travel & Manpower Consultants (P) Ltd.

Elias George & Co, Chartered Accountants,
Hig Avenue, Gandhi Nagar,
Kerala- 682020
[PAN: AAFCA4935N]

..... **Appellant**

Vs

**Assistant Commissioner of Income Tax,
Corporate Circle – 2(1), Kochi**

CR Building, IS Press Road,
Kochi- 682018

..... **Respondent**

Appearance

For the Appellant/Assessee : Shri Thomson Thomas
For the Respondent/Department : Shri Sanjit Kumar Das

Date

Conclusion of hearing : 21.08.2025
Pronouncement of order : 22.09.2025

ORDER

Per Rahul Chaudhary, Judicial Member:

1. The present appeal preferred by the Assessee is directed against the order, dated 06/08/2025, passed by Commissioner of Income Tax, Appeal– Kochi- 3 [hereinafter referred to as 'the **CIT(A)**] under Section 250 of the Income Tax Act, 1961 [hereinafter referred to as 'the **Act**'] whereby the Ld. CIT(A) had dismissed the appeal against the Assessment Order, dated 05/03/2024, passed under Section 144 read with Section 153C r.w.s. 254 of the Act for the Assessment Year 2015-2016.
2. The Assessee has raised following grounds of appeal :
 - "1. *The search having been conducted on 27.03.2015, the Assessing Officer has erred in law and facts in completing the*

assessment under section 153C of the Income Tax Act, 1961 for Assessment Year 2015-16 as section 153C permits assessments under this section only for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted. Hence, the Assessing officer has no jurisdiction to complete the assessment for the Assessment Year 2015-16 under section 153C. Hence, the original assessment dated 28.12.2016 and the order u/s 153C r.w.s. 254 dated 05.03.2024 are bad at law as the Assessing officer has no jurisdiction to invoke section 153C.

The learned Commissioner of Income Tax (Appeals) has erred in holding that the mention in the assessment order that the assessment is completed u/s 153C is an error which is protected by section 292B of the Income Tax Act.

2. *The Commissioner of Income Tax (Appeals) has erred in upholding the assessment of the gross receipts as income without allowing 12% of gross receipts as income which was allowed by the Commissioner of Income Tax (Appeals) in the first round of appeal which was accepted by the Department by not filing second appeal or cross objections."*

Additional Ground

"1.1. The date of satisfaction note being 17-10-2016, the CIT(Appeals) should have considered the fact that the date of handing over the books of accounts and documents should be the date of satisfaction note, i.e. 17-10-2016 and hence, the assessment for the Assessment Year 2015-16 should have been completed u/s.15C of the Income Tax Act. Hence, the assessment purported to be made not u/s.153C is bad at law. In this regard CIT(A) ought to have considered the decision of the Delhi High Court in CIT Vs. RRJ Securities Ltd. [380 ITR 0612] and the series of other judgments which followed this decision.

- 1.2. *In the absence of a satisfaction note for AY 2015-16 [as is evident from paragraph 9.2 of the order of CIT(Appeals)] the assessment for the AY 2015-16 is bad at law based on the decision of the Hon'ble Supreme Court in Manish Maheswari Vs. Asst. CIT [289 ITR 341] and also in CIT Vs. Calcutta Knitwears [362 ITR 0673] and also based on CBDT No.24 of 2015."*

3. The relevant facts in the brief are that the Assessee, at the relevant time, was engaged in the business of man power recruitment and supply. A search operation was carried out on 27/03/2015 at the premises of the Assessee on the basis of warrant issued in the name of Mr. Varghese M.V. Subsequently, assessment was framed in the hands of the Assessee vide Assessment Order, dated 28/12/2016, assessing the total income of the Assessee for the Assessment Year 2015-16 at INR.428,76,18,150/-. The appeal preferred by the assessee against the aforesaid assessment order was dismissed as being barred by limitation by the Commission of Income Tax (Appeals) without examining the merits of the case. In appeal preferred by the Assessee before the Tribunal, vide order dated 04/02/2019 [*passed in ITA No.518 to 523/Coch/2018, Assessment Year 2009-2010 to 2014-2015 & 2015-2016*], the delay in filing the appeal before the Commission of Income Tax (Appeals) was condoned and issues raised in appeal were remitted back to the file of the Commission of Income Tax (Appeals) for adjudication on merits after calling for a remand report from the Assessing Officer.
4. In pursuance of the above directions issued by the Tribunal, the Commission of Income Tax (Appeals) decided the appeal afresh vide Order, dated 25/01/2021 [*passed in ITA No. 2 to 7/E/CIT(A)-III/2018-19*], granting substantial relief to the Assessee and restricting the assessed income to INR.5,19,66,600/-. The CIT(A) rejected the contention of the Assessee that the assessment should have been framed under Section 153A of the Act on the ground that the search warrant was not in the name of the Assessee. The Assessee was not satisfied with the relief granted by the Commission of Income Tax (Appeals), and therefore, challenged the aforesaid order passed by the Commission of Income Tax (Appeals) in appeal before the Tribunal. The Tribunal restored the issue back to the file of Assessing Officer with the directions to adjudicate the issue afresh after granting the Assessee a reasonable opportunity of being heard and

opportunity to cross-examine the witness. While doing so, the Tribunal observed that all issues were left open. The Assessee challenged the aforesaid order of the Tribunal in appeal before the Hon'ble High Court contending that the Tribunal had failed to adjudicate the jurisdictional issue raised by the Assessee. It was contended on behalf of the Assessee that the Assessee had challenged the jurisdiction of the Assessee to frame assessment under Section 153C of the Act and the Tribunal has failed to adjudicate the same. Vide Order, dated 26/07/2022 [ITA No.7 of 2022 against the order in ITA No.30/Coch/2021], the Hon'ble High Court dismissed the appeal preferred by the Assessee granting the Assessee the liberty to raise all grounds/objection (including on the issue of jurisdiction) before the Assessing Officer and directing the Assessing Officer to adjudicate the same as per law without getting influenced by the observation made by the appellate authorities. The cross-appeal preferred by Revenue against the Tribunal order was also dismissed by the Hon'ble High Court.

5. Pursuant to the above orders passed by the Tribunal and the Hon'ble Kerala High Court, the Assessing Officer passed Assessment Order, dated 05/03/2024, for the Assessment Year 2015-2016 assessing total income of the Assessee at INR.5,15,83,757/-.
6. Being aggrieved the Assessee preferred appeal before Ld. CIT(A), inter alia, contending that the Assessing Officer had erred in assessing the gross receipts in the hands of the Assessee without appreciating that in the earlier round the Commission of Income Tax (Appeals) had accepted the contention of the Assessee and had brought to tax only 12% of gross receipts as income. Further, the Assessee also raised following additional grounds before the CIT(A):

"1. The search having been conducted on 27.03.2015, the Assessing Officer has erred in law and facts in completing the assessment under section 153C of the Income Tax Act, 1961

for Assessment Year 2015-16 as section 153C permits assessments under this section only for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted. Hence, the Assessing officer has no jurisdiction to complete the assessment for the Assessment Year 2015-16 under section 153C. Hence, the original assessment dated 28.12.2016 and the order u/s 153C r.w.s. 254 dated 05.03.2024 are bad at law as the Assessing officer has no jurisdiction to invoke section 153C.

2. *As the Panchanamas clearly state that the search was conducted on the Appellant, the Assessing Officer has no jurisdiction to complete the assessment under section 153C of the Income Tax Act, 1961"*

7. The submissions made by the Assessee before the Ld. CIT(A) didn't find any favour, and therefore, the Ld. CIT(A) dismissed the appeal preferred by the Assessee vide impugned Order, dated 06/08/2025. The CIT(A) rejected the additional ground raised by the Assessee holding as under:

"9.1 The ground raised by the appellant, questioning the action of the AO in completing the assessment u/s.153C has been considered. The assessment order has also been gone through in detail. It is noticed that though there is mention of issuance of notice u/s.153C in the assessment order, the fact is that the AO has issued notice u/s. 142(1) of the Income Tax Act and no notice has been issued by the AO u/s. 153C of the Income Tax Act. Hence, the reference of notice u/s.153C assessment order is a mere typographical error. It may also be noted that the AY under consideration (2015-16), being the search year, is beyond the purview of assessments u/s. 153A or 153C. It would be worthwhile to mention here that the assessment originally completed in this case for the AY under consideration was u/s. 144 of the IT Act on 28/12/2016 and therefore it can be held that the intent of the AO is quite clear and the mention of section 153C in the assessment order can be treated as an inadvertent error.

9.2 *During the course of appellate proceedings, the above issue was put before the AO for his examination and comments. The AO vide his letter dated 24/06/2025 has made the following comments.*

"In this regard, it is submitted that the search u/s. 132 of the Act in this case was conducted on 27/03/2015, i.e., during the FY 2014-15. Being search year, the assessment proceedings for the AY 2015-16 (search AY) will not fall under the provisions of either section 153A or 153C. Hence satisfaction note is not required in this case for the AY 2015-16 The assessment for the AY 2015-16 was completed u/s 144 of the Act on 28/12/2016 after issuing notice u/s 142(1) on 05/08/2016 in the assessment Order's tale (Col. 12), the section correctly reflects "144" of the Income Tax Act, 1961. However, in the body of the assessment order, it was inadvertently mentioned that notice u/s 153 was issued, which is incorrect, as miscellaneous records confirms that no notice t/s 1530 was issued for the AY 2015-16 and only notice u/s 142(1) was issued on 05/08/2016."

9.3 *After examining the facts and records in the instant case, it is clear that the entire assessment has been made pursuant to a notice u/s. 142(1) and completed ex parte u/s.144 of the Income Tax Act, and therefore, the reference to Section 153C of the IT Act in the assessment order is a clerical and typographical error. Such an error is curable under Section 2928 of the Income Tax Act, and the assessment may be treated as validly completed u/s. 144 of the IT Act. The only notice issued by the AO was u/s 142(1), and since the appellant did not respond, the AO proceeded to complete the assessment u/s.144 of the Income Tax Act (best judgment assessment). However, in the assessment order dated 28/12/2016, the AO incorrectly mentioned Section 153C as the basis of assessment. This appears to be a clerical/typographical error and does not affect the validity of the assessment proceedings, which were in substance made u/s.144 of the IT Act. This is a clerical error and not supported by the facts or procedure followed.*

9.4 *It is a settled legal position that mentioning the wrong section in the assessment order does not vitiate the proceedings if the assessment is otherwise valid in substance. Reliance is placed on the following decisions of the Delhi High Court*

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9.5 *Reliance is also placed on Section 2928 of the IT Act, which*

states that no order shall be invalid merely by reason of any mistake or omission if it is in substance in accordance with the Act. Here it would be pertinent to understand the provisions of section 2928 of the Income Tax Act, 1961 which reads as under:

Section 292B-Defect Not to Invalidate Assessment

"No return of income, assessment, notice, summons or other proceeding, furnished or made or issued or taken or purported to have been furnished or made or issued or taken in pursuance of any of the provisions of this Act shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such return of income, assessment, notice, summons or other proceeding if such return of income, assessment, notice, summons or other proceeding is in substance and effect in conformity with or according to the intent and purpose of this Act."

From a plain reading of the aforesaid section, it is evident that in the instant case, so long as the notice under the correct section (142(1) of the IT Act) was issued, and the assessment was rightly done under Section 144 of the Income Tax Act, the mention of wrong section (153C) in the final order does not invalidate the assessment.

9.6 *In light of the above, it is held that the mention of Section 153C of the Income Tax Act in the assessment order was erroneous and not supported by the factual or legal record. The assessment order is to be treated as one passed under Section 144 of the Income Tax Act. The error is protected under Section 2928 of the IT Act and does not vitiate the assessment. In view of the foregoing, the additional ground raised by the appellant regarding substantial question of law relating to exercise of jurisdiction u/s.153C of the Income Tax Act by the AO in the original assessment dated 28/12/2016 is misplaced and hence rejected.*

10. *In the result, the appeal is Dismissed."*

8. Now the Assessee has preferred the present appeal on the grounds reproduced in Paragraph No. 2 above.
9. We have heard both the sides and have perused the material on record.

10. We note that in the earlier rounds, the Assessee had contended that assessment for the Assessment Year 2015-2016 should have been framed under Section 153A of the Act and not under Section 153C of the Act since search was carried out at the premises of the Assessee. The Assessment Order, dated 05/03/2024, does not contain any discussion in relation to this contention. However, we note that this contention was raised as Additional Ground No. 2 before the CIT(A). Further, before the CIT(A), the Assessee raised Additional Ground No. 1 for the first time contending that the assessment for the Assessment Year 2015-2016 should have been covered under Section 153C of the Act and not under Section 144 of the Act.

11. The contention of the Assessee is that the Assessing Officer of the searched person and the Assessing Officer of the Assessee were same. The Satisfaction Note in terms of Section 153C of the Act was drawn by the Assessing Officer on 17/10/2016. Therefore, for the purpose of Section 153C of the Act, the date of Satisfaction Note should be taken as the date of receiving the books of account or documents or assets seized or requisitioned by the Assessing Officer of the Assessee. First Proviso to Section 153C provides that for the person 'Other than Searched Person' (i.e., the Assessee in the present case) the aforesaid date will be taken as the 'date of search' for the purpose of determining six assessment years to be assessed/reassessed under Section 153C read with Section 153A of the Act. In the present case, the six assessment years (identified as aforesaid) would be the six assessment years immediately preceding the assessment year relevant to the previous year 2016-2017 (taking 17/10/2016 as date of search) and would include Assessment Year 2015-2016. Thus, bringing Assessment Year 2015-2016 within the ambit of Section 153C read with Section 153A of the Act. Since the Assessing Officer has assumed jurisdiction under

Section 144 of the Act instead of Section 153C of the Act, the assumption of jurisdiction was bad in law and therefore, the Assessment Order should be quashed. In support of the aforesaid submissions, the Learned Authorised Representative for the Assessee placed reliance upon the Order, dated 25/01/2021, passed by the Commissioner of Income Tax (Appeals) [DIN & Order No.ITBA/APL/S/250/2020-21/1030066263(1)] wherein it was stated as under:

- "1. *During the Search, the documents belonging to the appellant company were found and seized. The Assessing Officer submitted that the following **satisfaction note was recorded on 17.10.2016** before issuing the notices u/s. 153C*

"A Search u/s 132 was conducted against Shri Varghese M.U on 27/03/2015 at 1st Floor of Lakeview Apartments, Church Landing Road. Ernakulam During the course of Search proceedings, several incriminating documents belonging to M/s Al Zarafa Tours & Travels Pvt. Ltd was found and seized. The documents were in the form of Notebooks, Laptops & pen drives. Statements recorded from the staff also reveal that the seized document belong to M/s Al Zarafa Tours & Travels Pvt Ltd. The said seized documents show that M/s Al Zarafa Tours & Travels Pvt Ltd was engaged in collection of exorbitant amounts of cash from the prospective employees for their placement in Gulf countries. The cash thus collected is also not found recorded in the books of accounts. Therefore I am satisfied that this is a fit case for issuing notice u/s 153C

1. *In view of the above, it is evident that the Searched person is Shri Varghese M.V. During the course of the Search the note books, laptop computers and pen drives belonging to the appellant company were found and seized. Hence the appellant company is "person other than the searched person within the meaning of section 153C. Hence the Assessing Officer rightly issued notices u/s 153C, after recording valid satisfaction note.*
1. *The appellant's contention that it is the searched person, is based on the Panchanamas dated 27/03/2015 and 31/03/2015. In the Panchanamas it was recorded that the appellant company as the Searched person, whereas the*

warrant of authorization states that "Shri Varghese M.V" was the Searched person. The above Panchanamas wrongly recorded the name of the appellant company as the Searched person. This is clearly a mistake in the Panchanamas. The Panchanamas are the recording of the proceedings u/s 132. They do not exist in isolation and do not have independent existence. The Panchanamas are based on the warrant of authorization issued u/s 132. The Panchanamas are required to be read together with the warrant of authorization issued u/s 132. It is the source document which overrides any mistakes in the consequent documents. In the present case, the warrant of authorization dated 26/03/2015 is the source document. The warrant of authorization dated 26/03/2015 shows that the Searched person was "Shri Varghese M.V. In the Panchanamas the appellant's name was mentioned wrongly as the Searched person. Hence the Assessing Officer rightly issued notices u/s 153C, based on the warrant of authorization dated 26/03/2015 in the case of "Shri Varghese M.V and the fact that the evidences belonging to the appellant seized during the Search in the case of "Shri Varghese M.V at the office premises of the appellant company. Hence in the present case, the Searched person is "Shri Varghese M.V to whom notices u/s 153A are to be issued. The appellant is "The person other than the Searched person within the meaning of section 153C, to whom notices u/s 153C are to be issued. The Assessing Officer rightly issued notices u/s 153C to the appellant and rightly completed the assessments u/s 144 r.w.s 153C."

12. Per contra, it was submitted by the Ld. Departmental Representative that the assessment for the Assessment Year 2015-2016 was correctly framed under Section 144 of the Act and in this regard reliance was placed upon the Letter, dated 24/06/2025, written by the Assessing Officer and reproduced at page 21 of 24 of the impugned order passed by Ld. CIT(A) which reads as under:

"9.2 During the course of appellate proceedings, the above issue was put before the AO for his examination and comments. The AO vide his letter dated 24/06/2025 has made the following comments.

"In this regard, it is submitted that the search u/s.132 of the Act in this case was conducted on 27/03/2015, i.e., during the FY 2014-15. Being search year, the assessment proceedings for the AY 2015-16 (search AY) will not fall under the provisions of either section 153A or 153C. Hence

satisfaction note is not required in this case for the AY 2015-16. The assessment for the AY 2015-16 was completed u/s.144 of the Act on 28/12/2016 after issuing notice u/s.142(1) on 05/08/2016. In the assessment order's table (Col.12), the section correctly reflects "144" of the Income Tax Act, 1961. However, in the body of the assessment order, it was inadvertently mentioned that notice u/s.153 was issued, which is incorrect, as miscellaneous records confirms that no notice u/s. 153C was issued for the AY 2015-16 and only notice u/s, 142(1) was issued on 05/08/2016."

13. We have given thoughtful consideration to the rival submissions and have perused the material on record. We note that the Assessing Officer had made reference to Section 153C of the Act in the Assessment Order. However, the aforesaid reference was held by the CIT(A) to be a typographical error. It was held by the CIT(A) that the assessment was framed under Section 144 of the Act. The Revenue has not challenged the aforesaid findings of the CIT(A). Whereas, the Assessee has contended that Assessing Officer was required to frame assessment for the Assessment Year 2015-2016 under Section 153C of the Act. We note that in the present case notice under Section 142(1) of the Act was issued on 29/11/2016. Thereafter, Satisfaction Note was recorded on 17/10/2016. While the Assessing Officer has not disputed the aforesaid position, the Assessing Officer has stated in the remand report that satisfaction note not required for the Assessment Year 2015-2016 since the same was year of search.
14. It is admitted position that the Assessing Officer of the searched person was same as that of the Assessee. It is settled legal position that Satisfaction Note must be recorded before handing over the incriminating material to the Assessing Officer of person other than searched person [Circular No. 24 of 2015, 31/12/2015]. In the present case the Satisfaction Note was recorded on 17/10/2016. Therefore, it can be concluded that the seized material was handed over to the Assessing Officer of the Assessee on 17/10/2016 or

thereafter.

15. First Proviso to Section 153C of the Act (*reproduced hereinbelow*) provides that in case of person other than searched person, the date of handing over seized material would be taken as 'date of search'.

"Provided that in case of such other person, the reference to the date of initiation of the search under section 132 or making of requisition under section 132A in the second proviso to sub-section (1) of section 153A shall be construed as reference to the date of receiving the books of account or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person."

The above Proviso makes it clear that the date of initiation of search as referred in 2nd Proviso of Section 153A of the Act shall be construed as reference to the date of receiving the books of accounts or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person. In the case of Commissioner of Income-tax vs. Jasjit Singh 458 ITR 437 (SC), the Hon'ble Supreme Court held as under:

8. *In SSP Aviation (supra) the High Court inter alia reasoned as follows:-*

"14. Now there can be a situation when during the search conducted on one person under Section 132, some documents or valuable assets or books of account belonging to some other person, in whose case the search is not conducted, may be found. In such case, the Assessing Officer has to first be satisfied under Section 153C, which provides for the assessment of income of any other person, i.e., any other person who is not covered by the search, that the books of account or other valuable article or document belongs to the other person (person other than the one searched). He shall hand over the valuable article or books of account or document to the Assessing Officer having jurisdiction over the other person. Thereafter, the Assessing Officer having jurisdiction over the other person has to proceed against him and issue notice to that person in order to assess or reassess the income of such other person in the manner contemplated by the provisions of Section 153A. Now a question may arise as to the applicability of the second proviso to Section 153A in the case of the

other person, in order to examine the question of pending proceedings which have to abate. In the case of the searched person, the date with reference to which the proceedings for assessment or reassessment of any assessment year within the period of the six assessment years shall abate, is the date of initiation of the search under Section 132 or the requisition under Section 132A. For instance, in the present case, with reference to the Puri Group of Companies, such date will be 5.1.2009. However, in the case of the other person, which in the present case is the petitioner herein, such date will be the date of receiving the books of account or documents or assets seized or requisition by the Assessing Officer having jurisdiction over such other person. In the case of the other person, the question of pendency and abatement of the proceedings of assessment or reassessment to the six assessment years will be examined with reference to such date.

9. *It is evident on a plain interpretation of Section 153C(1) that the Parliamentary intent to enact the proviso was to cater not merely to the question of abatement but also with regard to the date from which the six year period was to be reckoned, in respect of which the returns were to be filed by the third party (whose premises are not searched and in respect of whom the specific provision under Section 153-C was enacted. The revenue argued that the proviso [to Section 153(c)(1)] is confined in its application to the question of abatement.*
10. *This Court is of the opinion that the revenue's argument is insubstantial and without merit. It is quite plausible that without the kind of interpretation which SSP Aviation adopted, the A.O. seized of the materials – of the search party, under Section 132 – would take his own time to forward the papers and materials belonging to the third party, to the concerned A.O. In that event if the date would virtually "relate back" as is sought to be contended by the revenue, (to the date of the seizure), the prejudice caused to the third party, who would be drawn into proceedings as it were unwittingly (and in many cases have no concern with it at all), is dis-proportionate. For instance, if the papers are in fact assigned under Section 153-C after a period of four years, the third party assessee's prejudice is writ large as it would have to virtually preserve the records for at latest 10 years which is not the requirement in law. Such disastrous and harsh consequences cannot be attributed to Parliament. On the other hand, a plain reading of Section 153-C supports the interpretation which this Court adopts.*
11. *For the foregoing reasons, the Court finds no merit in these appeals; they are accordingly dismissed, without order on costs. (Emphasis Supplied)*

16. Since in the present case the Assessing Officer of the searched

person is same as that of the Assessee, given the facts and circumstances of the present case 17/10/2016 (i.e. the date of recording satisfaction note) shall be taken as the date of receiving of the books of accounts by the Assessing Officer of the person other than searched person and therefore, the date of search in terms of First Provision to Section 153C of the Act. Accordingly, six assessment years preceding the Assessment Year relevant to previous year 2016-2017 shall be construed as the relevant assessment years for which proceedings under Section 153C of the Act should have been initiated by the Assessee in respect of person other than such searched person.

17. In view of the above, we accept the contention of the Assessee that the Assessing Officer erred in passing order under Section 144 of the Act as the same fell within the ambit of Section 153C of the Act. Accordingly, the Assessment Order, dated 05/03/2024, for the Assessment Year 2015-2016 is quashed. Accordingly, Additional Ground No. 1.1 raised by the Assessee vide Letter dated 15/08/2025 is allowed. Additional Ground No.1.2 is dismissed as having been rendered infructuous while Ground No. 1 & 2 raised by the Assessee setting up mutually contradictory plea are dismissed.
18. In result the appeal preferred by the Assessee is partly allowed.

Order pronounced on 22.09.2025

Sd/-
(Inturi Rama Rao)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated :22.09.2025
Disha Raut, Stenographer

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि ,आयकर अपीलीय अधिकरण ,मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार /(Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai