IN THE INCOME TAX APPELLATE TRIBUNAL

MUMBAI BENCH "A", MUMBAI

BEFORE SHRIOM PRAKASH KANT, ACCOUNTANT MEMBER

&

SHRI RAJ KUMAR CHAUHAN, JUDICIAL MEMBER

ITA NO. 3096/MUM/2025(A.Y: 2020-21)

Augmont Enterprises Pvt. Ltd. 201, A/B & 202, 2nd Floor, Trade World, D-Wing, Kamala Mills Compound, S. B. Marg, Lower Parel (West), Mumbai-400 003. **PAN: AAGCR3007D**	*Vs.*	**ACIT Circle-6(1)(2),** R. No. 506, 5th floor, Aayakar Bhavan, Mumbai-400 020
(Appellant)		**(Respondent)**

Assessee Represented by	**:**	**Ms. Ridhisha Jain, Ld. AR**
Department Represented by	**:**	**Shri Rajesh Kumar Yadav, Ld. DR**
Date of conclusion of Hearing	**:**	**05.08.2025**
Date of Pronouncement	**:**	**12.09.2025**

O R D E R

PER RAJ KUMAR CHAUHAN (J.M.):

1. This appeal is filed by the appellant/assessee against the order dated 18.03.2025 of Learned Principal Commissioner of Income Tax, Mumbai [hereinafter referred to as the "*PCIT*"], passed under section 263 of the Income Tax Act, 1961 [hereinafter referred to as "*the Act*"] for the A.Y.

2020-21 wherein the assessment order u/s 143(3) r.w.s. 144B of the Act dated 26.09.2022 was set aside being erroneous and prejudicial to the interest of revenue.

2. The brief facts of the case are that, the assessee company is engaged in the business of trading in gold bullions, gold jewellery and diamonds, etc. The case was selected through CASS on account of assessee filed the return of income for the assessment year 2020-21 on 06.02.2021 showing a total income at Rs. 18,32,10,970/-. The case was selected for Scrutiny through CASS on account of taxability of business liability written off u/s 41 or any other section, Availer of bogus ITC credit (CBIC Investigation)/Business purchase, Non compliance to income computation and disclosure and stock valuation. Statutory notice u/s 143(2) and 142(1) were also issued from time to time. However, in response to the notice, assessee submitted the relevant documents to substantiate the 80G certification which were found in order and the assessment was completed on the return income of Rs. 18,32,10,970/-.

3. However, Ld. PCIT noted that internal audit has raised objections with regard to that assessee has disallowed CSR expenditure u/s 37(1) of

the Act to the tune of Rs. 21,73,000/-, out of the said CSR expenditure, the assessee has claimed deduction u/s 80G of Rs. 10,27,000/-. Accordingly, a show-cause notice u/s 263 of the Act was issued on 03.03.2025 to the assessee for justifying its claim of CSR expenditure claimed as deduction u/s 80G of the Act. In response to the show cause notice, assessee furnished written submission vide letter dated 10.03.2025 and it was submitted that before the AO various jurisdictional decision in favor of the assessee were brought to the notice of the AO who accepted the same and as such the order of the AO is neither erroneous nor prejudicial to the interest of revenue and it is only a change of opinion and for this reasons, the notice has been issued. Even it is a debatable issue, the same cannot be revised under the revision power u/s 263 of the Act. Ld. PCIT did not agree with the submission of the assessee and set aside the assessment order. The AO was directed to make an enquiry in this matter and re-assess the income of the assessee.

4. Aggrieved with the order of Ld. PCIT, assessee preferred the present appeal before us raising the following grounds:

> *"1. On the facts and in circumstances of the case and in law, the Hon'ble PCIT erred in issuing notice u/s 263 of the Act and the reasons assigned for doing so*

are wrong and contrary to the provisions of Income Tax Act and Rules made there under.

2. On the facts and in circumstances of the case and in law, the Hon'ble PCIT erred in upholding that the assessment order dated 26/09/2022 passed u/s 143(3) of the Act was erroneous and prejudicial to the interest of the revenue on the alleged ground that claim for deduction under section 80G in respect of CSR expenses of Rs. 10,27,000/- was incorrectly allowed by the Ld. AO and the reasons assigned for doing so are wrong and contrary to the provisions of Income Tax Act and Rules made there under.

3. Your Appellant crave, leave to add, alter, amend or modify any or all grounds of appeal on or before the date of hearing."

5. We have heard Ld. AR and Ld. DR and examined the record. At the outset, Ld. AR submitted that the issue regarding CSR expenditure is eligible deduction u/s 80G of the Act has already been settled by various decisions of Jurisdictional Tribunal in favour of the assessee and no enquiry is required to be conducted in that regard, since the said expenditure was eligible deduction as per the settled issue by the Jurisdictional Tribunals. Therefore, Ld. AR submitted that the order of AO was neither erroneous nor prejudicial to the interest of revenue. In support of his arguments, Ld. AR relied on various decisions of ITAT Tribunal including Jurisdictional Tribunal as under:-

i) ITA No. 146/Kol/2021 order dated 22.07.2021 (Kolkata Tribunal)

ii) ITA No. 5721/Mum/2024 order dated 20.03.2025 (Mumbai Tribunal)

iii) ITA No. 1693/Bang/2019 order dated 29.04.2020 (Bangalore Tribunal)

Therefore, Ld. AR argued that the impugned order is not legally sustainable and needs to be set aside.

6. Ld. DR on the other hand while supporting the order of Ld. PCIT has argued that in this case, no enquiry was conducted by the AO with respect to claim of CSR expenditure as eligible deduction u/s 80G of the Act and as such the order of AO is erroneous and prejudicial to the interest of revenue and has rightly been set aside.

7. We have considered the rival submissions and examined the material placed on record as well as judgments relied upon by the parties. We have noticed that the similar issue has been decided by us in case of ITA No. 2985/Mum/2025 for AY 2020-21, order dated 31.07.2025 and the relevant portion in the said case regarding controversy in the present case are reproduced as under:-

16. Now the question before this Tribunal is whether the AO is required to conduct an enquiry during the complete scrutiny assessment with regard to issue which is no more res integra and has been settled by various ITAT Tribunals including Jurisdictional Tribunal. The issue of allowability of CSR expenditure as eligible deduction u/s 80G of the Act is continuously settled by various Tribunal and the various judgment in this regard are relied by the assessee in his reply to the notice u/s 263 of the Act and Ld. PCIT has simply stated nothing about those settled legal principles on the issue while setting aside the assessment order. When the issue of CSR expenditure as eligible deduction u/s 80G of the Act has already been settled by various Tribunal including Jurisdictional Tribunal in various case laws referred and relied by the assessee, we are of the considered opinion that there was no necessity for the AO to even consider it in the scrutiny assessment under CASS and for that reason, the AO has not enquired during the complete scrutiny assessment with respect to the CSR expenditure as eligible deduction because only the following four issues were raised in the complete scrutiny assessment as mentioned in para 1 of the assessment order:-

> *1. The assessee has claimed large refund out of self-assessment tax paid which is unusual as self-assessment tax is paid after final computation of income. It is required to be verified whether the taxable income has been disclosed correctly.*
>
> *ii. There is difference between the total expenditure of personal nature as per ITR (Sch. OI) and total expenditure of personal nature as per Form 3CD. The reason for the difference in the values of personal nature expenditure may be verified.*
>
> *iii. The assessee has done substantial transactions settled otherwise than by actual delivery or transfer. The correctness of income and source of investment therein may be verified*
>
> *iv. The assessee has claimed large refund claimed out of overall TDS. It is required to be verified whether the taxable income has been disclosed correctly"*

17. It is a settled law that any issue decided by ITAT or the Hon'ble High Court, is binding upon the assessing authorities and in that regard, we are supported bythe decision of the Hon'ble Allahabad High Court in ***K. N. Agarwal Vs. Commissioner of Income Tax, order dated 11.01.1991, [1991] 189 ITR 769B (ALL)*** *which says, "Indeed, the orders of the Tribunal and the High Court are binding upon the Assessing Officer and since he acts in a quasi-judicial capacity, the discipline of such functioning demands that he should follow the decision of the Tribunal or the High Court, as the case may be. He cannot ignore it merely on the ground that the Tribunal's order is the subject-matter of*

revision in the High Court or that the High Court's decision is under appeal before the Supreme Court. Permitting him to take such a view would introduce judicial indiscipline, which is not called for even in such cases."

18. In view of above findings of Hon'ble Allahabad High Court, we notice that once the issue of CSR expenditure as eligible deduction u/s 80G of the Act has already been settled by various Tribunal including Jurisdictional Tribunal, the AO was bound by the said settled legal proposition and for that reason the Ld. AO has not put any query in the complete scrutiny assessment under CASS with regard to CSR expenditure claimed as deduction u/s 80G of the Act by the assessee.

19. Further, where the AO is satisfied that the assessee will not be aggrieved, he was not required to put questions in the statutory notice in that regard and to discuss the same in the assessment order. In this regard, the judgment of Hon'ble Gujarat High Court in the case of CIT vs. Nirma Chemicals Works (P) Ltd (2009) 182 taxman 183 (Gujarat) can be relied with profit where it is held as under:-

> *"The contention on behalf of the revenue that the assessment order does not reflect any application of mind as to eligibility or otherwise under Section 80-I of the Act requires to be noted to be rejected. An assessment order cannot incorporate reasons for making/granting a claim of deduction. If it does so, an assessment order would cease to be an order and become an epic tome. The reasons are not far to seek. Firstly, it would cast an almost impossible burden on the Assessing Officer, considering the workload that he carries and the period of limitation within which an order is required to be made; and, Secondly, the order is an appealable order. An appeal lies, would be filed, only against disallowances which an assessee feels aggrieved with."*

20. Now we proceed to discuss some of the order of Jurisdictional Tribunal wherein the issue on CSR expenditure as eligible deduction u/s 80G of the Act has been decided in favour of the assessee as under:-

> ***i) ITA No. 3663/Mum/2023, order dated 27.05.2024***
>
> *"11. We have heard the rival submissions and perused the materials available on record. The only moot question to be decided here is whether the expenditure towards CSR*

activities are an allowable deduction u/s. 80G of the Act. The CSR expenses are governed by section 135 of the Companies Act, 2013, Schedule VII of the Act and Companies (CSR) Policy Rules, 2014 where companies having net worth of Rs.500 crores or more or turnover of Rs.1000 crores or more or net profit of Rs.5 crores or more have to mandatorily comply with the CSR provisions specified u/s. 135(1) of the Companies Act, 2013. The above mentioned companies are liable to spend atleast 2% of its average net profit for the immediately preceding three financial years on CSR activities. In the present case, the assessee has contributed Rs.30 lacs to various educational and charitable trust for which the assessee has claimed 50% of the total donation paid as deduction u/s. 80G of the Act. Prior to the Finance (No.2) Act, 2014, the said expenditure was claimed as 'business expenditure' u/s. 37(1) of the Act where after the insertion of Explanation 2 to section 37(1) of the Act, the CSR expenses referred to in section 135 of the Companies Act, 2013 shall not be deemed to be an expenditure incurred by the assessee for the purpose of business or profession. It is observed that the said expenses pertaining to CSR has been claimed as deduction u/s. 80G of the Act which claim was perennially rejected by the Revenue for the reason that only donations which are voluntary in nature will come under the purview of section 80G of the Act and donation towards CSR was merely a statutory obligation on companies as per section 135 of the Companies Act, 2013. It is pertinent to point out that the intention of the legislature was clear when the same was clarified by the Finance (No.2) Act, 2014 that CSR expenses will not fall under the business expenditure and also there has been an express bar specified in sub clause (iiihk) and (iiihl) of section 80G(2)(a) of the Act that any sum paid by the assessee as donation to Swatch Bharat Kosh and Clean Ganga Fund will not come under the purview of deduction u/s. 80G of the Act subject to certain conditions. This justifies the fact that the other donations specified u/s. 80G of the Act would be entitled to deduction provided the conditions stipulated u/s. 80G of the Act are satisfied. In the present case in hand, the contributions made by the assessee would not fall under the two exceptions specified above which clearly mandates that the assessee is entitled to claim deduction for the donations contributed during the year under consideration u/s.80G of the Act. The decision relied upon by the ld. A.O. in the case of PVG Raju (supra) is distinguishable on the facts of the present case where there is no requirement of proving the voluntariness of the donation contributed by the assessee for claiming deduction u/s. 80G of the Act. The amendment brought about by Finance Act, 2015 to section 80G of the Act which had inserted the sub clauses (iiihk) and (iiihl) to be the exception for qualifying a donation for claiming u/s. 80G of the Act could also be an evidencing factor to substantiate that CSR expenditures which falls under the nature specified in section 30 to 36 of the Act are an allowable deduction u/s. 80G of the Act."

ii) ITA No. 3035/Mum/2025, order dated 27.06.2025

"6. We have considered the rival submissions of both the parties and have gone through the orders of lower authorities carefully. We have also deliberated on various case laws relied by both the parties. We find that assessment in the present case was completed on 19.02.2022. The assessing officer while passing the assessment order made various disallowanc. However, there is no discussion about the issue identified by ld. Pr. CIT while exercising his jurisdiction under section 263. However, on perusal of notices under section 142(1) dated 8.06.2022, we find that assessing officer sought explanation on various issues including on the deduction under section 80G along with supporting documents. The assesseevide its reply dated 09.08.2022 furnished various details including the detail of examination claimed under section 80G. The assessee also furnished receipt of donations and per Annexure-XII of the reply. The assessee explained that they have claimed deduction of 50% of total donation. As noted above, the assessing officer has not made such references in the assessment order. Thus, assessing officer impliedly accepted the explanation offered by assessee. We find that co-ordinate bench of Mumbai Tribunal in DCIT Vs Gabriel India Ltd. (supra), Vistex Asia Pacific Private Limited (supra) and Axis Securities Limited (supra) consistently allowed deduction under section 80G @ 50% of CSR expenses. We, further, find that this combination in Dalal and Broacha Stock Broking Pvt. Ltd. in ITA No. No. 2718/Mum/2025 dated 19.06.2025 by considering other decision of Tribunal passed the following order:

> *"6. We have considered the rival submissions of both the parties and have gone through the orders of lower authorities carefully. On careful perusal of assessment order, we find that case was selected for scrutiny on the issue of large amount of donation. No doubt that the assessing officer during the assessment examined the issue and disallowed donation under section 80G to Urvashi Foundations. Though, there is no discussion about the donation to other charitable trust or institution, however the assessing officer has sought detailsof donations to all about such charitable trust and institution. We find that the assessee also furnished all required details to the assessing officer. Thus, the assessing officer impliedly accepted the donation to such charitable trust or institution. We find that recently Co-ordinate Bench of Mumbai Tribunal in DCIT Vs Gabriel India (2025) 173 taxmann.com 219 (Mum) on similar issue where the assessee–company claimed deduction under section 80G at the rate of 50% of CSR expenses and furnished receipts of donees evidencing eligibility of deduction under section 80G allowed claim of such assessee. The tribunal while allowing relief to the assessee followed various other decisions of*

the different benches of the Tribunal. The relevant part of the decision if extracted below

"7.After giving a thoughtful consideration to the orders of the authorities below, we are of the considered view that the Coordinate ITA No. 3035/Mum/2025 The Ruby Mills Limited 9 Benches have been consistently taking the stand that 80G deduction cannot be denied. The relevant findings in the case of Ericsson India Global Services (P) Ltd. (supra), read as under:-

"7. We have considered rival submissions and perused the material on record. We have also applied our mind to case laws cited before us. Undisputedly, expenditure incurred towards CSR is specifically prohibited from being allowed as deduction towards business expenditure by insertion of Explanation - 2 to Section 37(1) of the Act by Finance Act, 2014 w.e.f01.04.2015. However, there is no such Ericsson India Global Services Pvt. Ltd. v. DCIT corresponding amendment to section 80G of the Act. Only condition for claiming deduction under section 80G of the Act as per the existing provision is the institute to which donation is made must have been registered under section 80G of the Act. Once the aforesaid condition is fulfilled, the donor is entitled to avail the deduction. This is also the view expressed by the Coordinate Bench in case of Honda Motorcycle and Scooter India Pvt. Ltd. (supra). The relevant observation are as under:

"17. Apropos the issue of disallowance u/s 80G of the Income-tax Act, 1961 (for short 'the Act') : The assessee made certain donation to approved institutions or funds and claimed 50% of the total donation made as deduction u/s 80G. This amount also formed part of the CSR initiative of the assessee company which amounts to INR 22,81,29,964/-. It is observed that the assessee has duly disallowed CSR expenditure of INR 22,81,29,964/-debited to the statement of profit and loss under section 37 of the Act. DRP rejected the claim of the assessee by saying that the donation is pursuant to the CSR policy of the company and lacks the test of voluntariness as required under section 80G. The AO has disallowed the claim on the ground that anything donation over and above the CSR u/s 80G will be only allowed as the CSR expense is not an allowable expense u/s 37 of the Act. Ld. Counsel of the assessee placed reliance on the following decisions :-

JMS Mining (P.) Ltd. v. PCIT [2021] 130 taxmann.com 118/190 ITD 702/91 ITR(T) 80 (Kolkata - Trib.)

Goldman Sachs Services (P) Ltd. v. JCIT (2020) ([2020] 117 taxmann.com 535 (Bangalore - Trib.)) (ITAT Bangalore) (iii) First American (India) Pvt. Ltd. (ITA No. 1762/Bang/2019)

Allegis Services (India) Pvt. Ltd. (ITA No. 1693 /Bang/ 2019) Ld. Counsel further submitted that if the intention was to deny deduction of CSR expenses under section 80G, appropriate amendments on lines of section 37(1) should also have been made under section 80G of the Act. In the absence of any such amendment, CSR expenses should not be disallowed under section 80G of the Act.

18. We have heard both the parties and perused the records. We find that ITAT, Bangalore Bench in the case of Goldman Sachs Services (P.) Ltd. (supra) has held that the other contributions made under section 135 (5) of the Companies Act are also eligible for deduction/s 80G of Ericsson India Global Services Pvt. Ltd. v. DCIT the Act subject to satisfying the requisite conditions prescribed for deduction u/s 80G of the Act. For this purpose, the issue is remanded to the file of AO to examine the same whether the payments satisfy the claim of donation u/s 80G of the Act. We find that the case law is fully applicable to the facts of the case. There is no restriction in the Act that expenditure when disallowed for CSR cannot be considered u/s 80G of the Act. Hence, we remit the issue to the file of AO to verify whether these payments were qualified as donations u/s 80G of the Act or not, if they qualify as donation u/s 80G of the Act then the requisite amount deserves to be allowed."

8. Before us, it is the specific contention of learned Counsel of the assessee that the institutes to whom the assessee has donated the CRS fund are registered under section 80G of the Act. Keeping in view the submissions of the assessee as well as the ratio laid down in the judicial precedents cited before us, we direcl the Assessing Officer to allow assessee's claim of deduction under section 80G of the Act, subject to, factual verification of assessee's claim that the donee institutions are registered under section 80G of the Act and other conditions of section 80G of the Act are fulfilled. Ground is allowed for statistical purposes."

8. The facts of the case in hand show that the assessee has submitted the receipts of the donees evidencing the eligibility of deduction u/s 80G of the Act. Therefore, respectfully following the decision of the Coordinate Bench, we do not find any reason to interfere with the findings of the ld. CIT(A). The decision relied upon by the ld. D/R is on different reasoning as the Co-ordinate Bench was of the opinion that CSR expenses cannot be allowed u/s 37(1) of the Act, therefore, no deduction is

allowed u/s 80G, whereas in the case in hand, assessee has claimed deduction u/s 80G and not u/s 37(1) of the Act. Accordingly, ITA No. 1710/PUN/2023 is also dismissed.

9.In the result, appeals of the revenue are dismissed."

Considering the fact that view taken by assessing officer while allowing 50% of donation under section 80G out of CSR expenses are in accordance with the decisions of various benches of Tribunal. Thus, the view taken by assessing officer cannot be said to be erroneous. Thus, the pre-requisite twin conditions for exercising jurisdiction under section 263 has not meet out in the present case hence we quash / set aside the orderof Pr. CIT dated 17.03.2025. In the result, grounds of appeal raised by assessee are allowed.

7. Considering the consistent decision of Co-ordinate Bench of Tribunal, we find that in accepting the claim of donation under section 80G @ 50% of total donation in the assessment order is not erroneous as the action of assessing officer is legally sustainable view. Thus, in our considered view, the twin conditions prescribed under section 263 of the Income Tax Act is not fulfilled in the present case. As the pre-requisite conditions for exercising jurisdiction under section 263 has not meet out in the present, hence we quash/set aside the order of ld. Pr. CIT. In the result, grounds of appeal raised by the assessee are allowed.

8. In the result, the appeal of the assessee is allowed."

21. In the case in hand, admittedly the AO has not questioned the claim of CSR expenditure of Rs. 71 lakhs and claim of deduction u/s 80G of the Act by the assesseei.e. 50% amount of CSR expenditure to the tune of Rs. 36,23,500/-. The CSR expenditure and the claim of deduction u/s 80G was not made the subject matter of the scrutiny assessment by the AO and the AO has simply accepted the claim of the assessee while keeping in mind the settled legal principle in that regard because the question of CSR expenditure as eligible deduction u/s 80G of the Act is no more res-integra as having been settled and allowed in favour of the assessee by the various judgments of the Tribunal including Jurisdictional Tribunal as referred in the preceding paras and the assessment order was passed in consonance with the settled legal principles on the issue. Therefore, the assessment order in this case cannot be said to be erroneous. Hence, the twin conditions as provided in explanation 2 of section 263 of the Act are not fulfilled.

22. Therefore, respectfully following the judgments of Jurisdictional Tribunal in ITA No. 3035/Mum/2025 (supra) and ITA No. 3663/Mum/2023 (supra), we are of the considered opinion that the Ld. PCIT has wrongly assumed the jurisdiction u/s 263 of the Act while setting aside the assessment order which was based on legal sound principle and settled legal precedents and the revenue authorities are bound to follow these legal principles unless the same has been set aside by the Hon'ble High Courts which otherwise is not the case of the revenue before us. For these reasons, the impugned order passed by Ld. PCIT is set aside and the Point No. 1 enumerated by us is decided in affirmative and the Point no. 2 is decided negative.

23. In the result, appeal filed by the assessee is allowed in above terms.

8. Similarly, the other Coordinate Bench in which one of us was the member has decided the similar issued in ITA No. 3304/Mum/2025 for AY 2020-21, assessment order dated 14.08.2025 and the relevant portion in the said case regarding controversy in the present case are reproduced as under:-

7. Besides lack of enquiry the reason for the PCIT to invoke the provisions of section 263 is that the AO has erroneously allowed the deduction claimed by the assessee under section 80G of the Act. In this regard we notice that the Co-ordinate Bench in various cases have been consistently holding that there is no restriction under the law for the assessee to claim the expenses incurred towards CSR as deduction under section 80G provided the payments made are otherwise eligible for deduction under the said section. The revenue's argument is that the payments made towards CSR expenditure are not voluntary and therefore cannot be regarded as donation by placing reliance on the decision of the Hon'ble Supreme Court. From these discussions it is clear that whether the expenditure disallowed under section 37(1) towards CSR whether can be claimed as a deduction under section 80G is a debatable issue though the issue is reasonably settled at Tribunal level. The Hon'ble Supreme Court in the case of Malabar Industries Co. Ltd. [(2000) 243 ITR 83 (SC)] has laid down the ratio that when the issue is debatable and

where there are two views are possible and where the AO has taken one of the plausible views, the revision proceedings cannot be initiated on the ground of the order being erroneous. In our considered view the above said ratio lay down by the Hon'ble Supreme Court is applicable in assessee's case and accordingly we hold that the PCIT is not correct in invoking the provisions of section 263. The order of the PCIT thus is quashed.

8. In result, appeal of the assessee is allowed.

9. Therefore, respectfully following the aforesaid judgments, we are of the considered opinion that the CSR expenditure to the extent of Rs. 10,27,000/- as claimed deduction u/s 80G of the Act by the assessee, has been legally permitted by the AO and the order passed by AO was neither erroneous nor prejudicial to the interest of revenue. For these reasons, the impugned order passed by Ld. PCIT is not legally sustainable in the eyes of laws and accordingly set aside. Resultantly, the grounds raised by the assessee are allowed.

10. In the result, appeal filed by the assessee is allowed in above terms.

Order pronounced in the open court on 12.09.2025

Sd/-	**Sd/-**
(OM PRAKASH KANT)	**(RAJ KUMAR CHAUHAN)**
(ACCOUNTANT MEMBER)	**(JUDICIAL MEMBER)**

Mumbai / Dated 12.09.2025

Dhananjay, Sr. PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mumbai