

IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR

BEFORE DR. MITHA LAL MEENA, ACCOUNTANT MEMBER AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER

I.T.A. 453/Jodh/2024 - A.Y. 2014-15

I.T.A. 455/Jodh/2024 - A.Y. 2015-16

Anjana Construction, Chittorgarh, Petch Area, Dak Bungalow Road, Nibahera-312 601 PAN: AADFA1389B	vs	Asst. Commissioner of Income Tax, Central Circle-1, Udaipur, Rajasthan
APPELLANT		RESPONDENT

I.T.A. 313/Jodh/2024

(Assessment Year: A.Y. 2017-18)

Asst. Commissioner of Income Tax, Central Circle-1, Udaipur, Rajasthan	vs	Anjana Construction, Chittorgarh, Petch Area, Dak Bungalow Road, Nibahera-312 601 PAN: AADFA1389B
APPELLANT		RESPONDENT

C.O. No.02/Jodh/2024

(Arising out of I.T.A. No.313/Jodh/2024

(Assessment year: 2017-18)

Anjana Construction, Chittorgarh, Petch Area, Dak Bungalow Road, Nibahera-312 601 PAN: AADFA1389B	vs	Assistant Commissioner of Income tax, Central Circle-1, Udaipur, Rajasthan
CROSS OBJECTOR		RESPONDENT

Assessee by : Shri Sakar Sharma
Respondent by : Shri M.K. Jain, Ld. CIT (DR)

Date of hearing : 21/08/2025
Date of pronouncement : 29/09/2025

ORDER

Per Anikesh Banerjee (JM):

This bunch of appeals are filed by the revenue and the assessee and cross objection filed by the assessee against the order of the Learned Commissioner of Income-tax (Appeals), Udaipur-2 [for brevity, 'Ld.CIT(A)'] passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act') for the Assessment Years 2014-15, 2015-16 & 2017-18, date of order 28/02/2024. The impugned orders are emanated from the order of the Learned Assistant Commissioner of Income-tax, Central Circle-1, Udaipur (in short, 'Ld.AO'), passed under section 153C r.w.s. 143(3) of the Act, for A.Ys 2014-15 & 2015-16, date of order 26/12/2018 and for A.Y. 2017-18 order passed u/s 143(3) date of order 26/12/2018.

2. The registry informed that the appeals filed by the assessee are filed with a delay of 36 days. The assessee filed the condonation petition and explained the reason for delay. The Ld.DR had not made any objection against the submission of the Ld. AR. Accordingly, the delay for 36 days in filing the appeals is condoned and matter is taken for adjudication.

3. All the appeals have same nature of facts and common issue. So, all the appeals and cross objection are heard together and are disposed of by this common

order. **Related to ITA Nos 453 & 455/Jodh/2024**, these appeals have common facts. Accordingly, **ITA No.453/Jodh/2024** is taken as lead case.

4. The Ld. AR submitted a **paper book** comprising **pages 1 to 188**, which has been placed on record. He advanced arguments primarily on the legal ground that the Ld. AO failed to record the requisite satisfaction for issuance of notice under section 153C of the Act for each assessment year separately. According to him, such omission renders the proceedings defective and contrary to the binding directions of the Hon'ble **Karnataka High Court** in the case of **Dy. CIT v. Sunil Kumar Sharma (2024) 159 taxmann.com 179 / 469 ITR 197 (Kar)**. The said judgment of the Hon'ble High Court has been affirmed by the Hon'ble **Supreme Court** in **(2024) 165 taxmann.com 346 (SC)**. The settled position of law, as laid down therein, is that a satisfaction note under section 153C of the Act must be recorded for each assessment year individually. The relevant paragraphs of the aforesaid judgment of the Hon'ble High Court are reproduced below: –

“50. In the instant case, the first issue raised by the Revenue is as regards the addition of income made by the Assessing Officer based on loose sheets found in the house of a third party. However, we find that the Revenue has not established the said loose sheets to be considered as evidence in law by producing corroborative evidence supported by judgments and findings. Further, since the statement made by Shri K. Rajendran under section 132 of the IT Act is later retracted by him by filing an affidavit, the statement given by him does not hold any evidentiary value.

51. The notice issued under section 153C of the IT Act in respect of the Assessment year 2015-19 is not applicable, which is also supported by various judgments of the High Court. Further, the notice as regards the Assessment years 2015-16, 2016-17 and 2017-18 are also not applicable, as the total addition of income were made on the basis of loose sheets. Further, the panchanama or mahazar of all the loose sheets said to have been seized from the house of Shri Rajendran, are now unavailable and the learned counsel for the Revenue has no answer for the same. On these

premise, the assessment order made for the Assessment years 2015-16, 2016-17, 2017-18 and 2018-19 requires to be quashed.

52. Insofar as the contention as regards cash of Rs. 6.68 having been found in Premises No. B5/201. Safdarjang Enclave, New Delhi during search, as per Section 292C of the IT Act, the presumption in law is that the cash seized belongs to the owner of the house from where it was seized. However, as regards the said cash which was found, the respondent/assessee had filed his Income-tax Return including the said cash as advance tax, and the same was also accepted by the Income-tax Department. Even the cross-examination of all the parties involved also proves that clearly the cash found belonged to Shri Sunil Kumar Sharma.

53. Further, satisfaction note is required to be recorded under section 153C of the IT Act for each Assessment Year and in the impugned proceedings, a consolidated satisfaction note has been recorded for different Assessment Years, which also vitiates the entire assessment proceedings. In view of all these findings, it is said that the appeals do not have any substance for seeking intervention as sought for by the appellant/Revenue.

54. The question as regards whether in an intra court appeal, a Division Bench could remit a writ petition in the matter of moulding the relief, it is relevant to refer to an Apex Court decision dated 31-7-2018 rendered in the case of Roma Sonkar v. Madhya Pradesh State Public Service Commission [Civil Appeal Nos. 7400-7401 of 2018, dated 31-7-2018]. The relevant paragraph 3 of the said order reads thus:

"3. We have very serious reservations whether the Division Bench in an intra court appeal could have remitted a writ petition in the matter of moulding the relief. It is the exercise of jurisdiction of the High Court under Article 226 of the Constitution of India. The learned Single Judge as well as the Division Bench exercised the same jurisdiction. Only to avoid inconvenience to the litigants, another tier of screening by the Division Bench is provided in terms of the power of the High Court but that does not mean that the Single Judge is

subordinate to the Division Bench. Being a writ proceeding, the Division Bench was called upon, in the intra court appeal, primarily and mostly to consider the correctness or otherwise of the view taken by the learned Single Judge. Hence, in our view, the Division Bench needs to consider the appeal(s) on merits by deciding on the correctness of the judgment of the learned Single Judge, instead of remitting the matter to the learned Single Judge."

55. In the totality of circumstances, and also on dwelling in detail with the materials, it reveals that the learned Single Judge has considered all the points and has gone through the reliances facilitated on both sides and has rendered the impugned order, which has been challenged by filing the present appeals. The grounds urged in the appeals preferred by the appellant/Revenue, do not have any substance and the impugned order rendered by the learned Single Judge do not suffer from any infirmity and further, no warranting circumstances arise for interference. Consequently, these appeals deserve to be rejected as being devoid of merits.

56. In the light of the above said Apex court Decisions and the Panchanama provided herein, it is deemed appropriate to conclude that the notice provided under section 153C is bad in law."

5. The Ld. DR supported and relied upon the orders of the revenue authorities. However, he was unable to rebut the judicial precedent cited and relied upon by the Ld. AR.

6. We heard the rival submissions and considered the documents available on record. On perusal of satisfaction note, we find that the Ld.AO has taken a combined satisfaction note for A. Ys 2011-12 to 2016-17. Considering section 153C of the Act read with section 132, 153 & 153A of the Act, the assessment for A.Ys 2011-12 to 2016-17, the satisfaction note is required to be recorded separately whereas a consolidated satisfaction recorded for different assessment years is

contrary to the ruling of the Hon'ble Supreme Court. The alleged note is annexed in APB page 100-101 which is reproduced as below:-

*"Satisfaction Note for initiation of action u/s 193C of the I.T. Act
In the case of*

M/s. Anjana Construction (AADFA1389B)

1.	<i>Name & address of the assessee in whose case action u/s 153C is proposed.</i>	M/s Anjana Construction
2.	<i>Name and PAN of search assessee during whose proceedings satisfaction u/s 153C is drawn.</i>	<i>Shri Udai Lalal Anjana (ABNPA4495M), Shri Puranmal Anjana (ABWPA2126J)</i>
3.	<i>Name of searched group</i>	<i>Chetak Group of Nimbahera</i>
4.	<i>Date of search</i>	<i>16.09.2016</i>
5.	<i>Identification of the seized / documents which in the opinion of AO of the searched assessee, belong to the person mentioned at Sr.No.1</i>	
	<i>(a) Reference of Annexure & Panchanama Through which relevant assets / document was seized / requisitioned</i>	<i>Annexure-A, Page 1-63, Party No.3</i>
	<i>(b) Address of the place from where asset / document was seized</i>	<i>Udai Niwas, Bhanwar Mata Road, Chhoti Sadari</i>
	<i>(c) Description of relevant asset / document</i>	<i>See Point No.6</i>
6.	<i>The brief reasons/evidence on the basis of which the AO reached to the conclusion that the relevant seized asset/document belongs to the person in whose case action u/s 153C is proposed.</i>	
	<i>Search & seizure and survey actions were carried out on Chetak Group of cases on 16.09.2016. During the search and seizure operation carried out at the residence/business premises at Udai Niwas, Bhanwar Mata Road, Chhoti Sadari, certain incriminating documents Annexure A-1, Page No. 1-63, Party No. 3 were found and seized. It contains agreement of transfer of ownership of land. As per aforesaid agreement Sh. Manohar Lal Anjana P/o M/s Anjana Construction has sold the (105 x 140 ft.) 14700 sq. ft. commercial land situated at Pratapgarh to Sh. Chandra Prakash Somani and Sh. Shripal.</i>	

	<p><i>As per the seized loose paper Sh. Manohar Lal Anjana has taken advance from the said party, amounting to Rs. 25,00,000/- and remaining amount of Rs. 3,96,00,000/- will be received before 15th June 2011.</i></p> <p><i>In view of above facts, I am satisfied that incriminating material/documents as mentioned above need to be scrutinized. I am therefore satisfied that this case is fit case to proceed with provisions of section 153Cr.w.s. 153A of the IT. Act, 1961 for A.Y. 2011-12 to 2016-17 and action w/s. 153C r.w.s. 153A required to be initiated in this case. Therefore, notices U/s 153Cr.w.s. 153A of the Income-tax Act, 1961 for A.Y. 2011-12 to 2016-17 are being issued in this case.</i></p>		
7.	<table border="1"> <tr> <td data-bbox="282 730 1036 772"><i>Assessment years involved</i></td> <td data-bbox="1036 730 1430 772"><i>2011-12 to 2016-17</i></td> </tr> </table>	<i>Assessment years involved</i>	<i>2011-12 to 2016-17</i>
<i>Assessment years involved</i>	<i>2011-12 to 2016-17</i>		

Date: 24/09/18

sd/-

(Girish Parihar)
Dy. Commissioner of Income Tax,
Central Circle-1, Udaipur"

The Hon'ble Supreme Court in case of **Sunil Kumar Sharma (supra)** upheld the order of the Hon'ble Karnataka High Court in **DCIT VS Sunil Kumar Sharma (2024) 469 ITR 197 (Kar)**. We respectfully follow the order of Hon'ble Karnataka High Court which was duly affirmed by the Hon'ble Supreme Court accordingly, the initiation notice u/s 153C is quashed. Accordingly, the assessment for A.Ys 2014-15 & 2015-16 u/s 153c r.w.s. 143(3), date of order 26/12/2018 are quashed.

7. As the legal grounds are decided in favour of the assessee, so the merit only remains for academic purpose.

ITAS No.313/Jodh/2024 (Revenue) & CO 02/Jodh/2024 (Assessee)

8. The revenue has filed the appeal against the order of the Ld. CIT(A), where the Ld. CIT(A) deleted the addition on account of capital introduction by the partner of the firm and added back the introduction of capital by the partner with the total income of the assessee. In grounds 1 to 4 the Ld. DR argued and relied on the order of the impugned assessment order. The Ld. DR prayed to uphold the addition made by the Ld.AO.

9. The Ld.AR in argument stated that the capital was duly introduced by Shi Udaylal Anjana amount to Rs.66 lakhs by withdrawing the capital in cash from M/s Sarvodaya Mining Co amount to Rs.113,50,000/-. The Ld.AR respectfully relied on the order of **PCIT vs Vaishnodevi Refoils and Solvex (2018) 89 taxmann.com 80 (Guj)** and SLP filed by the revenue is also dismissed by the **Hon'ble Apex Court in 96 taxmann.com 469 (SC)** where it was held that the capital introduced by the partner cannot be assessed as unexplained income in the hands of the firm if the partner is a tax paying entity. The Ld.AR respectfully relied on the order of the Ld. CIT(A). The relevant paragraph 5.3 is extracted below: -

"5.3 I have considered the facts of the case and written submissions of the appellant as against the observations/findings of the AO in the assessment order for the year under consideration. The contentions/submissions of the appellant are being discussed and decided as under: -

The AO noted that there is huge capital introduction shown in the firm by its partners. Partner, Sh. Udai Lal Anjana introduced capital of Rs.5,69,99,126/- other than interest on capital contribution and Share of profit/loss. Similarly partner Sh Manohar Lal Anjana introduced capital of Rs. 4,32,19,126/- during the year other than interest on capital contribution and share of profit/loss. The AR of the assessee submitted ledgers of capital account of partners in the books of assessee as well in the books of partner. On perusal of these capital accounts it is noticed that

a substantial amount of capital has been introduced in cash. Sh. Udai Lal Anjana introduced capital in cash amounting to Rs.66 lakhs on 23.07.2016, Rs.12 Lakh on 30.10.2016, Rs.3 lakh on 20.02.2017. Thus, in total Rs.81 lakhs were introduced in cash. But, there is cash withdrawal of Rs 18 lakhs is also shown (3 lakh on 25.09.2016, 12 lakh on 12 22016, 3 lakh on 28 12.2016) Even if set off of cash withdrawal is given there is Rs 63 lakhs in net introduced in the form of capital by Sh. Udai Lal Anjana.

It is also noticed that during the period of demonetization period assessee has deposited Rs.37,60,000/- as OHDN in its SBBJ A/c. Out of which Rs.29.1 lakh was shown by assessee taken from cash imprest account which is cash in the hands of partners. Thus, there is total cash introduction is shown by the partners at least to the extent of Rs.63 lakh + 29.1 lakh Rs.92.1 lakhs.

The AO stated that there is no explanation with the assessee about the capital contribution shown in the cash. Therefore, it is understood that cash introduced in the form of capital is nothing but unaccounted cash credit of the assessee which has been introduced in the books in the form of capital contribution in cash. Similarly, cash imprest account seems nothing but a way to introduce unaccounted cash of the assessee especially the OHDN cash. Therefore, it is clear that amount of Rs.63 lakhs shown as capital contribution in cash and amount of Rs. 29.1 lakh shown as OHDN taken from imprest account is nothing but the unaccounted cash of the assessee.

Therefore, the amount of Rs.92.1lakhs is treated as unaccounted cash credit in the books of assessee u/s 68 of the I.T. Act. This income is taxed u/s. 115BBE of the I.T. Act

The appellant explained that in the Cash Imprest Account on 23.07.2016, partner of the firm Shri Udai Lal Anjana introduced cash of Rs. 66.00 lakhs in the firm in the form of Cash Imprest. The above amount was received by Shri Udai Lal Anjana from M/s. Sarvodaya Mining Services on 21.07.2016. The copy of cash book of Shri Udai Lal Anjana was also to show that on 21.07.2016, Shri Udai Lal Anjana received cash of Rs. 1,13,50,000/-. It is explained that similarly on 30.10.2016 & 20.02.2017, amounts of Rs. 12,00,000/- & Rs.3,00,000/-, respectively, have been received from

Shri Udai Lal Anjana. Rs. 3,00,000/- & Rs. 12,00,000/- have been paid to Shri Udai Lal Anjana on 25.09.2016 & 12.10.2016, respectively.

The copy of Capital Account of Mis. Sarvodaya Mining Services in the books of Shri Udai Lal Anjana along with relevant page of Audited Balance Sheet of Shri Udai Lal Anjana as at 31.03.2017 to show that balance of Rs. 75226001.25 is outstanding as at 31.03.2017 and which includes above transactions.

The capital account of Shri Udai Lal Anjana in the books of Mis. Sarvodaya Mining Services from to show that on 21.07.2016, Shri Udai Lal Anjana had withdrawn Rs. 11350000/- Also enclosed the relevant page of Balance Sheet of M/s. Sarvodaya Mining Services showing balance in Capital Account of Partners to show that balance of Rs. 75226001.25 is outstanding as at 31.03.2017 and which includes above transaction.

The copy of cash book of Sarvodaya Mining Service transaction furnished, which confirms that above transaction has duly been booked in Services duly showing the above their books of accounts along with relevant page of Balance Sheet duly confirming the cash balance and its reconciliation with cash books of various sites is also furnished.

It is explained that on 09.11.2016, out of above cash imprest account Rs. 29,10,000/- was deposited in Bank Account of the Assessee Firm being High Denomination Notes deposited at the time of demonetization.

It is stated that the Learned A.O. while making assessment added the amount received of Rs. 66.00 Lakhs and Rs. 29.10 Lakhs deposited in the Bank Account. While Rs. 29.10 Lakhs were deposited out of Rs. 66.00 Lakhs, hence double addition was made.

The appellant also furnished the copy of Audited Balance Sheet of Mis. Anjana Construction for the F.Y. 2016-17, duly confirming the opening and closing cash balance and capital balance of Shri Udai Lal Anjana.

Considering the evidences submitted by the appellant, it is evident that the appellant has established availability of cash with it. Therefore, the source of cash as added by the AO is found to be explained. In these circumstances, the addition made by the AO is not found to be sustainable and deleted.

This ground of appeal is treated as allowed.”

10. We heard the rival submissions and considered the documents available on the record. We find that the source of investment in the partnership firm by the partners are duly explained by the assessee, which are duly accepted by the Ld.CIT(A). Further, the source of the source is also proved by the assessee itself. Further, we respectfully relied on the order of Hon’ble Gujarat High Court in **PCIT vs Vaishnodevi Refoils and Solvex** (supra) where it was held that the addition cannot be accepted if the partners are tax paying entity. So, the introduction of capital by partners cannot be added in the hands of the partnership firm. We find no infirmity in the order of the Ld.CIT(A).

Accordingly, the **grounds 1 to 4** are taken by the revenue are dismissed.

Ground 5:

11. The revenue has also challenged the deletion of addition of Rs.14,36,211/- for the amount debited in P&L Account which was duly adjusted in the closing stock. The Ld.DR in argument stated that the assessee has claimed Rs.7,30,833/- related to conversion and other development expenses reflecting debit in the P&L

Account and under the same head also the amount of Rs.7,05,378/- considering both the accounts, which comes to Rs.14,36,211/- wrongly debited in the P&L Account. The Ld. DR prayed for upholding the additions made by the Ld.AO.

The Ld.AR stated that the said additions are made because of wrong understanding of the accounts. The assessee has debited this amount in P&L Account, but on the other hand, the assessee has added this amount in land and building in stock-in-trade. The amount is reflecting in capitalization of Rs.7,05,378/- and Rs.7,30,833/. So, the closing stock is also inflated. Considering both the entries, its effect is tax neutral. The Ld.AR respectfully relied on the impugned appellate order and the relevant paragraph 6.3 is extracted below: -

“6.3. I have considered the facts of the case and written submissions of the appellant as against the observations/findings of the AO in the assessment order for the year under consideration. The contentions/submissions of the appellant are being discussed and decided as under.-

The AO noted that the assessee has claimed expenses under the head of conversion and development expenses of Rs.48,88,290/-, On the perusal of schedule 14 of the audit report it is noticed that out of these expenses, expenses of Rs.14,36,211/- has been shown as Capital Work in Progress. Therefore, the same are not allowable in P&L A/c hence, the same is hereby disallowed and added back to the income of the assessee.

In the reply, the appellant stated that during the financial year 2016-17, assessee firm incurred Conversion & Development expenses of Rs. 4888290/- This Conversion & Development expenses of Rs. 4888290, was presented in the Balance Sheet in site-wise manner, ie development expense of each site was shown separately. It is stated that the above expenses include Rs 730833/- and Rs 705378 aggregating to Rs. 14.36,211 incurred on account of following plots, details of which is as under:-

S.No.	Particulars	Amount	Remarks
1.	Plot at Jiwaji Rao Sugar Mill Company, Neemuch	730833/-	The head in the Balance sheet was inadvertently shown as its Nickname "Capital WIP Sugar, Neemuch".
2.	Plot at Nimbahera (J.K. Chouraha)	705378/-	The head in the Balance Sheet was inadvertently shown as Nickname "Capital WIPJ.K. Chouraha, Nimbahera."
	TOTAL	14,36,211/-	

It is stated that the word used Capital WIP is invariably used in developer business being synonym of each other and was wrongly understood while making above addition.

The Ledger Account in tally was opened in above name just to identify each expenditure. Sugar means plot situated at Jiwaji Rao Sugar Mill Company. Neemuch and Plot at JK Chouraha, Nimbahera copy of above expenses alongwith all relevant expenses incurred was furnished.

The Audited Balance Sheet of the above Firm and at Schedule -05 "Land & Building Stock in Trade", to show that against above Plots Rs 730833 & Rs. 705378/ has been added against relevant plots. And similarly, Rs. 4888290 is also included in conversion cost.

It is stated that from the above Schedule -05 "Land & Building Stock in Trade", is clear were not sold by the firm and as such the cost of conversion was added that above plots closing stock in the respective plots and shown as

It is stated that all the above expenses has already been added back in profit and loss account and shown as Stock in Trade

The explanation put forward by the appellant is considered and found to be acceptable on the facts of the case. The nomenclature given by the assessee does not make the expenditure allowable or disallowable. It is important to see the actual nature and its treatment in the books of accounts. Considering the reply of the appellant the expenditure has been included in the closing stock hence it is not capitalized directly. An expenditure incurred for the purpose of

acquiring goods purchased for resale, consumable items, etc. is a revenue expenditure. For example, purchase of raw material in the case of manufacturing unit and purchase of merchandise meant for the purpose of resale. At the end of the year, closing stock and opening stock of these items adjusted to match cost with revenue for calculating profit. Therefore, the addition made by the AO is not found to be sustainable and deleted.

The ground of appeal is treated as allowed.”

12. We have carefully considered the rival submissions and perused the material placed on record. It is observed that the assessee had debited an amount of Rs.14,36,211/- in the Profit & Loss Account under the head “Conversion and Development Expenses,” while the same amount was simultaneously added to the closing stock under “Land & Building – Stock-in-Trade.” Thus, the effect is tax neutral, as there is no impact on the taxable profit.

The Ld. CIT(A), after examining the ledger accounts, audited balance sheet, and the explanation of the assessee, rightly held that the nomenclature “Capital WIP” was inadvertently used and that the expenses stood capitalized in the closing stock. The tax auditor has also not raised any adverse comment in the tax audit report.

Since the amount is already reflected in the closing stock, the addition made by the Assessing Officer does not survive. We, therefore, find no infirmity in the well-reasoned order of the Ld. CIT(A).

Accordingly, the **ground 5** is taken by the revenue is dismissed.

13. In the result, revenue’s appeal bearing **ITA No.313/Jodh/2024** is dismissed.

C.O. No.02/Jodh/2024:

14. The Cross Objection was filed to agitate the ground related to adhoc addition of Rs.1 lakh without rejecting the books of account of the assessee. The assessee has taken this ground for the first time before the bench in the form of additional evidence, which was not filed before the Ld.CIT(A). We find that as the issue was not taken before the Ld. CIT(A) and not decided by the Ld.CIT(A) in his order, the matter is restored to the file of the Ld.CIT(A) for further verification.

15. In the result, ground is taken by the assessee in the cross objection is allowed for statistical purpose.

16. In the result, appeals filed by the assessee bearing **ITA Nos 453 & 455/Jodh/2024** are allowed; appeal filed by the revenue bearing **ITA No.313/Jodh/2024** is dismissed; and the **CO No.02/Jodh/2024** filed by the assessee is allowed for statistical purposes.

**Order pronounced on 29th day of September 2025 in accordance with Rule 34(4)
of the Income tax (Appellate Tribunal) Rules, 1963.**

Sd/-

(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER

Jodhpur, दिनांक/Dated: 29/09/2025
Pavanan

sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त CIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., जोधपुर /DR, ITAT,
JODHPUR
5. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar), ITAT, JODHPUR