सत्यमेव जयते

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "SMC", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2747/PUN/2024
Assessment Year : 2017-18

Nalini Tukaram Nikam, House No.02, S.No.52/1/2/3A, Sangamwadi, East Kirke, Pune 411 003 Maharashtra PAN : AEVPN9518B	Vs.	Income Tax Officer, Ward-2(3), Pune
Appellant		Respondent

Appellant by	:	Shri Sharad Shah
Respondent by	:	Shri Harish Bist
Date of hearing	:	18.09.2025
Date of pronouncement	:	30.10.2025

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee pertaining to A.Y. 2017-18 is directed against the order dated 30.10.2024 framed by National Faceless Appeal Centre, Delhi [Ld.CIT(A)] u/s.250 of the Income Tax Act, 1961 (in short 'the Act') emanating out of Assessment Order dated 16.12.2019 passed u/s.143(3) of the Act.

2. Assessee has raised following grounds of appeal :

"1. The Ld. AO erred in [CIT(A) erred in confirming] making the addition of Rs. 48,08,119/- on account of interest income.

2. The Ld. AO and CIT(A) failed to appreciate the following facts and taxed the interest income of Rs.48,08,119/- in my hands in spite of sufficient evidences produced before him as regard the relevant interest credit is not my income :

- *Bank has created lien on the interest income accrued to Escrow Account.*

- *Notice of cancellation was given and therefore, the agreement was cancelled from my end.*

- *Confirmation letter was given by bank that income was credited to my A/c due to technical glitches.*

3. The order passed by the AO is without jurisdiction and be declared null and void.

4. The appellant craves its right to add to or alter the NIL Grounds of Appeal at any time before or during the course of hearing of the case."

3. Brief facts of the case are that the assessee is an individual and income of Rs.5,67,960/- declared in the return of income for A.Y. 2017-18 on 05.08.2017. Case selected for Limited Scrutiny through CASS for the reason of *"Deduction against income from other sources'* followed by validly serving statutory notices u/s.143(2) and 142(1) of the Act. During the course of assessment proceedings, ld. Assessing Officer (AO) noticed that the assessee has received interest on Fixed Deposit Receipts at Rs.48,08,119/- but has also claimed similar deduction u/s.57(iii) of the Act at Rs.48,08,119/- and also the assessee has not claimed the tax deducted at source on the said interest income. Reason for the same was stated that assessee was entitled to get interest on Escrow account only till the date of Agreement in force and not thereafter and that the assessment should be at correct and real income of the assessee. However, ld. AO was not satisfied and he denied the claim of deduction u/s.57(iii) of the Act at Rs.48,08,119/- and assessed income at Rs.53,76,079/-.

4. Aggrieved assessee preferred appeal before ld.CIT(A) but failed to succeed. Now the assessee is in appeal before this Tribunal.

5. During the course of hearing before us, ld. Counsel for the assessee referred to the following written submissions filed before ld.CIT(A) :

"My primary submissions are based on:

1. Income does not belong to me at all.

i) Due to technical glitches the bank had credited the income to my account and bank had also given the confirmation letter in this regard.

ii) The agreement was cancelled from my end. Notice of cancellation was given.

iii) Bank has created lien so I cannot withdraw the amount.

2. No notice u/s 127/129 was served on me, therefore the order passed by AO please be declared as null and void.

3. on without prejudice basis, TDS credit should be allowed not claimed in ITR when the Ld AO taxed the income.

I now make my detailed submission on the above grounds: -

Ground 1:-

A The Ld. AO failed to appreciate the following facts and taxed the interest income of Rs. 48,08,119/- in my hands in spite of sufficient evidence produced before him as regard the relevant interest credit is not my income:

- *Bank has created lien on the interest income accrued to Escrow Account*
- *Notice of cancellation was given and therefore, the agreement was cancelled from my end.*
- *Confirmation letter is given by bank that income was credited to my A/c due to technical glitches.*

1. I filed my ROI on 05-08-2017 for AY 17-18 declaring total income at Rs. 5,67,960/-

2. I declared Gross Interest Income of Rs. 53,93,067/- and I claimed deduction u/s 57 amounting to Rs.48,08,119/- (being not my income), from the said income declared as there is no other column and mechanism to declare the said facts in the prescribed return form.

3. It is pertinent to also note that the TDS on the said portion of Rs. 48,08,119/- was also not been claimed by me as the said interest income also does not belong to me. Thus, income declared and offered to tax under this head was Rs.5,84,948/-. However, claiming deduction u/s 57 was mainly for the reason that only real income be taxed and appropriate disclosure be given in ITR

In regard to the fact that the income does not belong to me, I submit as under:

1. I along with my family members have entered into three different development agreements with M/s Dhardhar Developer Pvt. Ltd. (now known as M/s Sangamcity Township Pvt. Ltd.) in respect of various lands situated at Sangamwadi, Pune vide agreements dated 24/04/2007

2. The essence of the agreement was as under.

- *The owners (I and other family members) were paid first tranch at the time of execution of the agreements*
- *Second tranch was payable after 11 months from the date of execution of the agreements.*
- *In addition to the above said payments, we were also to receive certain constructed units.*
- *As per the agreements, the second and third installments of sale considerations were to be deposited into an Escrow Account maintained with Union Bank of India.*
- *The condition of the agreement was that it will be effective only when the zone conversion (to residential zone) takes place. I reproduce the relevant conditions hereunder.*
- *The lands for which development agreements entered were agricultural lands and as per the Agreements, the amount deposited into Escrow Account were payable to the assessee and other owners after conversion of the land from Agricultural Zone into Residential Zone. The possession of the land was also with the owners.*

3. As the said condition were not fulfilled by the developer i.e. land was not converted into residential zone within the specified period, on 04/01/2016 (after waiting for almost 9 years), we (including all family members involved in the agreement) issued notice of

cancellation to builder. Copy of the said notice submitted during the course of assessment is attached as Annexure 1.

4. I and my family members were entitled to retain the first trench of Rs. 25 lakhs per acre which was paid by the developer directly to our individual accounts at the time of execution of the agreements.

5. Now, as per the terms of the agreement, in case of cancellation, the balance second and third trench which was deposited in the Escrow Account was to the credit of developers.

6. Copy of the agreement is attached as Annexure 2 wherein your honor will find that Para 3 of the Escrow Agreement clearly states that "upon termination and/or cancellation of the Escrow Agreement, the entire amount deposited by the developer with the Escrow Agent Bank shall be discharged to the developer.

7. Therefore, since I had already cancelled the agreement at my end, the principal was refundable to the developer and therefore, it is natural that interest on such refundable amount was also belong to the developer. I have no right on the said interest income.

8. I also state that the interest on said escrow account till the date of cancellation were duly offered for taxation and taxes were paid thereon.

9. During the year, interest of Rs 48,08,119/- was credited in the Escrow Account mentioned above. The said interest does not belong to me as the agreement was cancelled by us giving the notice as stated above.

10. Moreover, the bank has also given Confirmation letter to the Ld. AO that income was credited to my A/c due to technical glitches The bank credited the same on my account and also duły deducted TDS on technical ground citing their inability to close Escrow Account for the want of signature of the developer. Copy of the letter of bank submitted during the course of assessment is attached as Annexure 3

11. Thus, I pray your honor to consider the above and delete the addition made. I pray your honor to consider the real income theory and delete the addition

On without prejudice basis, I also state that bank has created lien (the same can be verified from the letter attached as Annexure 3) on the interest income accrued to Escrow Account which means I cannot even withdraw the money lying in the account. Therefore, the receipt which is uncertain cannot be taxed in the hands of assessee. Therefore, the addition may please be deleted.

The revenue recognition is governed by Accounting Standard 9- Revenue Recognition issued by ICAI. The relevant portion is reproduced below for easy reference:

13. Revenue arising from the use by others of enterprise resources yielding interest, royalties and dividends should only be recognized when no significant uncertainty as to measurability or collectability exists. These revenues are recognized on the following bases:

(i) Interest on a time proportion basis taking into account the amount outstanding and the rate applicable.

Therefore, in case of Uncertainty, the revenue cannot be recognized.

Ground 2:-

The order passed by Ld. AO is in violation of principles of natural justice and therefore, be declared void

I do not press this ground.

Ground 3:-

The order passed by the AO is without jurisdiction and be declared null and void.

My case was selected for Limited Scrutiny through CASS and a notice u/s 143(2) was issued on 11-08-2018 by ACIT, Circle 7. Thereafter, the case was assigned to Ward 2(3) and notice u/s 142(1) was also issued.

However, I did not receive any notice u/s 127/129 for change of incumbent which is a mandatory requirement to carry on assessment procedures. Also, the officer who ultimately completed the assessment had not issued the notice u/s 143(2). I am attaching the copy of all notices issued as Annexure 4.

Therefore, the order passed by the Ld. AO is without jurisdiction and shall be declared null and void.
.....

Ground 4:-

On without prejudice, the Ld. AO ought to have allowed TDS credit when he taxed the income

On without prejudice, I state that the Ld. AO added Rs. 48,08,119/- while passing the assessment order stating that this interest income is taxable in my hands, however, the Ld. AO did not give me any TDS credit w.r.t. the interest income.

I have already submitted that I have not claimed any TDS credit appearing in my 26AS which is attributable to the said interest income as the said interest itself is not my income. However, the Ld. AO ignored my submission and added the amount of interest

received to my total income, but Ld AO did not give me TDS credit of said interest income.

Therefore, if at all the addition was to be made, the credit for TDS should also have been given. Therefore, I pray your honor to consider the same."

6. Ld. Counsel for the assessee further referred to the details filed in the paper book running into 110 pages.

7. On the other hand, ld. Departmental Representative apart from supporting the order of ld.CIT(A) further placed the following submissions :

"May it Please the Hon'ble Tribunal,

02. The appellant before the Hon'ble ITAT, SMC Bench Pune sought information regarding the status of the assessment/appeals in the case of 16 people who received interest. In this regard the AO submitted reply dated 07/04/2025. The AO submitted that in the list provided above letter only the name of the persons have been mentioned PAN of none of the person have been mentioned After thorough search of physical record, the case records of Shri Shankar B. Nikam has been case found. The AO further submitted regarding the AY 2016-17 the income was assessed of Rs.45,33,262/- on account of interest income received from Union Bank of India. The CIT(Appeal) dismissed the assessee's appeal and the Hon'ble ITAT Pune vide appellate order 293/PUN/2024 dated 10/05/2024 allowed the assessee's appeal for the reason that the assessee had deceased before the date of issue of notice u/s 148 of the Act with remark "All other pleadings on merits stand rendered academic With regard the assessment year 2017-18 an amount of Rs.44,21,7048/- is disallowed under section 57 of the Act. The case is pending before the CIT(Appeal). The AO report is attached as annexure 1

03. The appellant took a ground that the order passed is without jurisdiction and submitted that initial jurisdiction was vested that Circle -7, Pune and final order was passed by the ITO. Ward 2(3) Pune. As the relevant document was not available on the assessment record, the AO was requested by the undersigned to furnish the same vide letter dated 13/05/2025. The AO vide letter dated 13/05/2025 submitted that the PAN was migrated from Circle-7 to Ward-2(3) on 26/09/2018 and the assessment order was passed on 16/12/2019. Hence, the matter is very old. Further, this office is also in the process of contacting the concerned jurisdictional Pr. CIT office for getting copy of order u/s 127 of the Act. In view of the above, the Hon'ble ITAT, Pune may kindly be requested to allow some more time. The AO's letter dated 13/05/2025 is attached herewith as annexure-2.

04. Further, the AO was directed to examine assessee's bank account. In this regard, the AO submitted that bank interest on term deposits have been credited in the bank account no 467702010503367 as reflected in the statement. There are total of 146 credit entries in the bank account with narration "Int. on Term Dep. and the total interest credited is of Rs.45,38,575/- (excluding the TDS (10%)). If TDS as the rate of 10% is included, the amount comes to Rs.50,42,861/- (4538575/90%). Apart from it, in the bank statement, the saving bank account interest of Rs.81,709/- has also been credited. The AO's report and Bank account statement is attached as per annexure 3."

8. We have heard the rival contentions and perused the record placed before us. The only issue relates to the claim of deduction u/s.57 of the Act at Rs.48,08,119/-. We observe that the assessee has received interest on FDRs kept with the bank. Bank authorities have deducted tax at source on the interest and the credit is appearing in Form No.26AS under the PAN of the assessee. Assessee has claimed deduction u/s.57 of the Act for the very same amount stating that bank has created lien on the interest income accrued to Escrow Account and notice of cancellation was given and therefore the agreement was cancelled from the assessee's end and the confirmation letter is given by bank that income was credited to the assessee's account due to technical glitches. We further observe that ld.CIT(A) has dealt with the issue of deduction u/s.57 of the Act and along with direction to ld. Jurisdictional Assessing Officer to give credit of TDS as per Form No.26AS after necessary verification has observed as follows :

"4. DECISION

4.0 The Ground No. 1 is with regard to the disallowance of deduction claimed under sec. 57 of the IT Act.

4.1 As per the assessment order, the assessee has received interest on FD kept with bank amounting to Rs. 48,08,119/-, The bank has deducted TDS on the aforesaid amount and deposited in the name of the assessee. While filing the return of income, the assessee has shown interest income of Rs. 48,08,119/- and claimed deduction of

similar amount as deduction u/s. 57 of the IT Act. It is held by the AO that the interest of Rs. 48,08,119/- belong to assessee as bank account and FD is in the name of the assessee, Further, the bank has deducted TDS and deposited in the name of the assessee. As per the provisions of sec. 57, the expenditure incurred for earning income is allowed as deduction. In view of the discussion, a sum of Rs. 48,08,119/- was disallowed and added to the total income of the assessee.

4.2. During the course of appellate proceedings, the assessee submitted that interest of Rs. 48,08,119/ was credited in Escrow account, does not belong to me as the agreement was cancelled by us giving the notice. The bank has also given confirmation letter to the Id. AO that income was credited to my account due to technical glitches.

4.3 A copy of the submissions of the appellant were forwarded to the AO for a detailed report. The AO vide letter dated 07.11.2023 has submitted a remand report, the relevant part of which is produced as under:

> *"5. On perusal of the submission made by the assessee and the facts available on record it is noticed that the additional evidences as claimed by the assessee submitted before the Ld. CIT(A) are already available on record and the same were filed during the assessment proceedings and due cognizance of the same is taken while passing the assessment order.*
>
> *In her submission before the Ld. CIT(A), the assessee had claimed that the interest income under consideration does not belongs to her. In this regard it is submitted that this income was duly offered for taxation by the assessee herself in her return of income for the financial year 2016-17 relevant to the assessment year 2017-18. Further, as no any cancellation agreement signed by the assessee, therefore, the escrow account maintained with Union Bank of India belongs to the assessee and the interest income aroused from the said account belongs to the assessee*
>
> *6. In connection to the deduction claimed u/s 57 of the Income Tax Act, 1961, it is submitted that the interest income of Rs. 53,93,067/- was offered for taxation vide filing the return of income and then a deduction of Rs. 48,08,119/-under section 57 of the Act was claimed by the assessee. In this regard, the relevant provision of the section 57 of the Income Tax Act, 1961 is reproduced as under-*
> *.....*
>
> *7. In her submission before the Ld. CIT(A), the assessee has relied upon many judgments of the Supreme Court and High Courts in support of her contention, in this regard it is submitted that the facts of the cases referred by the assessee to the case of the assessee are differ as in the case under*

consideration the claim of deduction was not for the expenditure occurred to earn the interest income.

8. Therefore, in view of provisions of section 57 of the Income Tax Act, 1961 and the facts of the case, the deduction u/s 57 of Income Tax Act, 1961 may not be allowed if deemed fit as the deduction can only be claimed for the expenditure occurred to earn the income, whereas, there is no any expenditure claimed by the assessee to earn the interest income received from the escrow account for which the deduction is claimed u/s 57 of the Act, therefore, the case may be decided on the merit. The remand report in this case is submitted for your kind perusal and information."

4.3.1 A notice u/s. 250 was issued to the assessee requesting to file a rejoinder to the remand report forwarded by the AO. In response, the assessee made submission. The relevant part of the submission is produced as following:

"1) The requisition of a remand report called by your honor does not seem to be necessary as rightly pointed out by the Ld. AO in his report that there is no fresh evidence filed by us.

2) We have prayed before your honor to consider the evidence already filed by us and review the conclusions made by the Ld. AO including interpretations and effect of evidence before the AO which are once again submitted to your honor for ready reference.

3) Further, the Ld. AO has put all his arguments in the conclusion part (in a slightly different way) while passing the assessment order & we are before your honor with the present appeal against the order of the AO.

4) The AO has once again highlighted the fact that I have on my own filed the ITR and declared the said Interest Income in ITR and claimed deduction u/s 57 of the IT act. However, it is to be noted that I declared Gross Interest Income of Rs. 53,93,067/- and I claimed deduction u/s 57 amounting to Rs. 48,08,119/- (being not my income), from the said income declared as there is no other column and mechanism to declare the said facts in the prescribed return form.

It is pertinent to also note that the TDS on the said portion of Rs. 48,08,119/-was also not been claimed by me as the said interest income also does not belong to me. Thus, Income declared and offered to tax under this head was Rs. 5,84,948/-. However, claiming deduction u/s 57 was mainly because only real income be taxed, and the disclosure was required only because of the schema of the ITR.

5) I am once again enclosing my detailed submission in this regard (reply letter submitted by me earlier before your honor) and pray that the addition made by Ld. AO be deleted.

6) I also pray for your honor to consider the fact that the ld.AO has not commented anything on my ground relating to non-issuance of notice u/s 127/129 of the IT Act through which I have challenged the validity of the assessment proceedings.

I therefore pray for your honor to consider the fact that No notice u/s 127/129 of the IT Act was issued to me and therefore, the assessment may please be quashed.

7) I summarize all my contention herein below-

1. Interest Income does not belong to me at all.

i) Due to technical glitches the bank had credited the income to my account and bank had also given the confirmation letter in this regard.

ii) The agreement was cancelled from my end. Notice of cancellation was given.

iii) Bank has created lien so I cannot withdraw the amount.

iv) Only real Income be taxed applying Real Income theory.

v) There is already a charge of the income before it becomes my income and therefore the same is not taxable in my hand.

2. No notice u/s 127/129 was served on me, therefore the order passed by AO please be declared as null and void

3. On without prejudice basis, if the Addition of Interest Income is upheld, then TDS credit be allowed even though not claimed by me while filing the ITR.

4. On without prejudice basis, if at all the addition of Interest Income is confirmed, then AO be directed to recover the tax from Escrow Account only.

5. On without prejudice basis, if at all the addition of Interest Income is confirmed, and in future, due to court order, it is concluded that that the interest income did not belong to me, appropriate direction be given to AO to refund back the taxes levied on me today on such interest Income....."

4.4 I have gone through the grounds of appeal, statement of facts, assessment order and the submissions of the appellant. Remand report submitted by the AO has also been perused. During the year under consideration, the appellant has received an interest of Rs. 48,08,119/- on the FD kept with bank on which TDS has also been

deducted by the Bank and credited to the government account under the PAN of the appellant. Under the circumstances, the appellant can only made the claim for the TDS. Further, as per the para 3 of the Escrow agreement, upon termination and / or cancellation of the Escrow agreement, the entire amount deposited by the developer with the Escrow Agent bank shall be discharged to the developer. It clearly stated that only the deposit amount but not the interest earned thereon. Though the appellant has cancelled the agreement, the principal was refundable but not the interest earned on the said amount. Therefore, as per the Income tax provisions, the appellant is liable to pay the taxes on the interest earned. It is pertinent to mention here that the bank account as well as the FD are in the name of the appellant only. In these circumstances and in view of the foregoing facts and relied on the remand report submitted by the AO, I am of the opinion that no interference is required in the assessment order. Hence, the addition of Rs. 48,08,119/- is upheld. Ground No. 1 is dismissed.

5.0 Ground No. 2 and 3 are against the assessment order stating that it is in violation of principles of natural justice and without jurisdiction. Specific ground has been taken by the assessee on the addition and the same is disposed of in this order in above paragraphs. The sum total of the order on the said ground amounts to disposal of these grounds and hence these grounds did not call for any separate adjudication.

6.0 Ground No. 4 is with regard to the TDS credit when taxed the income. Section 199 of the Act lays down that the tax deducted and paid to the Central government is treated as tax paid and the Rule 37BA lays down the procedure for giving credit for tax deducted and paid to the Central government. Section 205 places a bar on demanding the tax to the extent to which tax has been deducted from that income of the tax payer.. In view of the fact that the tax has been deducted by the payer from the income of the appellant and paid to the Central government, the claim for credit by the appellant appears to be on the right footing in view of the judgment Gujarat High Court in Yashpal Sahni v. ACIT (293 ITR 539) and the Mumbai I.T.A.T. in the case of Capt. J. G. Joseph Vs. ACIT (92 ITD 358). Therefore, JAO is directed to give credit to the TDS amount based on the TDS certificates and 26AS in the system. However, the JAO will place all the TDS certificates, 26AS on the record. Appellant is directed to file all the required documents before the JAO after receipt of this order. Appellant gets relief. Ground No. 4 of appeal is treated as allowed.

7. Lastly, vide ground No. 5 the appellant craves to leave, adduce additional grounds. Since no such option has been exercised by the appellant during appeal proceedings, the same is dismissed as infractuous.

8. In the result, the appeal is partly allowed."

9. Now on going through the above finding of ld.CIT(A) as well as details filed in the paper book, we observe that the assessee along with other family members entered into three different Development Agreements with M/s. Dhardhar Developer Pvt. Ltd. (now known as M/s. Sangamcity Township Pvt. Ltd.) in respect of various lands situated at Sangamwadi, Pune vide agreements dated 24.04.2007. The lands for which Development Agreement was entered were Agricultural lands and as per the Agreement amount deposited into Escrow Account were payable to the assessee and other co-owners after conversion of the land from Agricultural zone into Residential zone. The possession of the land was also with the owners. However, since the land was not converted into residential zone upto 04.01.2016, assessee along with other co-owners issued notice of cancellation to the Builder. We further observe that the assessee and other family members were entitled to retain first tranche of 25 lakh per Acre which was paid by Developers directly to their individual accounts whereas second and third tranche deposited in the Escrow Account had to go back to the Developer in case of cancellation. We further observe that in the submissions filed before the lower authorities assessee has stated that *"I had cancelled the Agreement at my end. The Principal was refundable to the Developer and therefore it is natural that interest on such refundable amount was also belong to the Developer. I have no right on the said interest income."* Considering this situation, the interest income is undisputedly credited in the account of the assessee by bank on the Fixed Deposits held in the name of the assessee and due taxes deducted at source. Ld. Counsel for the assessee failed to controvert the findings of ld.CIT(A) that upon termination or

cancellation of the Escrow Agreement the entire amount deposited by the Developers with the Escrow Account shall be discharged to the Developer. It clearly states that only the deposit amount shall be returned and not the interest earned thereon. Under these given facts and circumstances since the interest income remained in the hands of assessee and any future transaction which is still uncertain, cannot give right to the assessee to claim deduction u/s.57(iii) of the Act which is applicable only in case the assessee has incurred any expenditure and the same is expended wholly and exclusively for the purpose of making or earning such income. This deduction claimed by the assessee u/s.57(iii) of the Act is not allowable since the assessee has not incurred any expenditure referred to in section 57(iii) of the Act and only the assessee had deducted the amount of interest income credited by the bank on the FDRs on the future anticipation of returning the amount (Principal + Interest) to the Developer. Under these circumstances, we fail to find any infirmity in the finding of ld.CIT(A) and the same needs no interference. Grounds raised by the assessee are dismissed.

10. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on this 30th day of October, 2025.

Sd/-	Sd/-
(VINAY BHAMORE)	**(MANISH BORAD)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 30th October, 2025.
Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "**SMC**" बेंच, पुणे / DR, ITAT, "**SMC**" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.