

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, PUNE**

**BEFORE SHRI R.K. PANDA, VICE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No.2886/PUN/2024
निर्धारण वर्ष / Assessment Year : 2014-15**

Den Discovery Digital Networks Private Limited, Office No. 104, Mayur Plaza, 1 st Floor, Jeevan Prakash S.O., Nashik-422002 PAN : AAECD5448G	Vs.	ACIT, Circle-1, Nashik
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

Assessee by :	Shri Nimesh Vora
Department by :	Shri Vidya Ratan Kishore
Date of hearing :	01-09-2025
Date of Pronouncement :	21-11-2025

आदेश / ORDER

PER ASTHA CHANDRA, JM :

The appeal filed by the assessee is directed against the order dated 09.10.2024 of the Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [**“CIT(A)”/“NFAC”**] pertaining to Assessment Year (**“AY”**) 2014-15.

2. Briefly stated the facts are that the assessee is a company engaged in the business of providing cable television distribution and other related services. For AY 2014-15, the assessee filed its return of income on 01.12.2014 declaring total income of Rs.2,49,28,870/-. The case of the assessee was selected for scrutiny and the assessment u/s 143(3) of the Income Tax Act, 1961 (**the “Act”**) r.w.s. 92CA(1) of the Act was completed vide order dated 27.11.2017 with demand of Rs. Nil accepting the income of Rs.2,49,28,870/- returned by the assessee. The assessee inadvertently missed to claim credit of advance tax paid amounting to Rs.20,00,000/- in the return of income. No

credit of advance tax was therefore granted to the assessee as the same remained to be claimed inadvertently by the assessee in his return of income. The assessee, therefore, filed rectification application u/s 154 of the Act on 27.11.2017 with the Assistant Commissioner of Income Tax, Circle-1, Nashik (“**Ld. AO**”). The Ld. AO accepted the rectification application filed by the assessee and gave credit of advance tax along with interest u/s 244A of the Act amounting to Rs.4,70,000/-. Accordingly the refund along with interest amounting to Rs.4,70,000/- was issued on 14.05.2018. Thereafter, the Ld. AO issued a show cause letter dated 16.08.2021 to the assessee proposing for withdrawal of interest u/s 244A in light of Circular No. 9 of 2015 u/s 154/155 of the Act and levy of interest u/s 234D of the Act. The assessee requested the Ld. AO vide letter dated 24.08.2021 to provide a copy of the rectification order dated 02.05.2018 however it was not provided. Thereafter, on 27.08.2021, the assessee filed a detailed legal submission on non-applicability of Circular No. 9/2015 (supra) to the assessee’s case along with other contentions raised in support of its claim. The assessee’s main contentions were :- (i) interest under section 244A of the Act has to be allowed even when there is an inadvertent mistake of not claiming advance tax in the return of income; (ii) a decision on debatable point of law cannot be regarded as mistake apparent from record amenable for rectification under section 154 of the Act, and (iii) tax authorities cannot take advantage of any error or mistake committed in return of income out of the assessee’s ignorance in view of the CBDT Circular No. 14(XL35) dated 11.04.1955.

2.1 The Ld. AO rejected the above contentions of the assessee and proceeded to pass the rectification order u/s 154 of the Act on 22.03.2022 withdrawing interest of Rs.4,70,000/- u/s 244A of the Act and also levying interest u/s 234D of the Act amounting to Rs.1,10,450/-, thus, raising of total demand of Rs.5,80,450/- on the ground that the delay in claiming refund of advance tax of Rs.20,00,000/- is attributable to the assessee and hence no interest u/s 244A of the Act is to be granted to the assessee. The relevant observations and findings of the Ld. AO is reproduced below :

“02. As the originally furnished return of Income for the A. Y. 2014-15 on 01/12/2014 wherein claim of Advance Tax amounting to Rs. 20,00,000/- was not made and the time-limit for furnishing revised return as per the provisions of section 139(4) expired on 31/03/2016 but the assessee had failed to make revised return by claiming the aforesaid Advance Tax. Therefore, addition interest u/s 244A might not be issued on the unclaimed refund beyond the expiry of time-

period specified U/s 139(4) of the Act for furnishing revised Return of Income. Whereas, in assessee's case, interest U/s 244A of the Act had been granted to the extent of Rs. 4,70,000/- on delayed claim made by the assessee on 27/11/2017. The delay in issue of refund is attributable to the assessee. Therefore, the Interest granted to the assessee u/s 244A of the Act amounting to Rs. 4,70,000/- on the unclaimed advance tax of Rs. 20,00,000/- is to be recovered and interest u/s 23-4D may also be charged accordingly.

03. At this stage this office has issued a show cause notice vide DIN& Letter No. ITAB/COM/F/17/2021-22 dated 16.08.2021 and requested to appear in person or through an authorized representative or submit his says to this office on or before 27.08.2021. In response to the show cause notice issued the assessee has submitted its reply on dated 24.05. 2021 & 27.08.2021."

3. Aggrieved, the assessee carried the matter before the Ld. CIT(A)/NFAC who upheld the order of the Ld. AO on the ground that denial of interest u/s 244A of the Act is a rectifiable error u/s 154 of the Act and that the delay in granting credit for advance tax is attributable to the assessee as the assessee failed to claim the said credit in the return of income. The relevant findings and observations of the Ld. CIT(A) is as under :

"4.3 Ground number 1, 2, 4 and 5 taken by the appellant are with respect to withdrawal of interest granted under section 244A on advance tax which remained unclaimed in the return of income. On the above grounds, the appellant has submitted:

"Section 244A, of the Act, inter alia, provides that where any amount becomes due to the assessee, the assessee is entitled to receive said amount along with interest where such refund is out of advance tax."

4.4 Further the appellant submitted: "from the bare, reading of the provision of Section 244A of the Act, it is pertinent to note that the interest u/s 244A(a) is to be granted on the advance tax paid by the assessee either from the first day of the assessment year or from the date of furnishing return of income as the case maybe. There is no prerequisite u/s 244A that the claim of credit must be made in the return of income itself.

Your Honour would appreciate that there are many provisions in the Income Tax Act, which mandates to raise certain claims in the return of income. Example Section 80A(5) for claiming deduction under section 10AA, 10B, 10BA and any deduction under heading "C" of Chapter VIA, (2) Section 80 for carry forward and set off of losses u/s 72 to 74A. Therefore, it is submitted that whenever the legislature intended to enforce an embargo on the assessee to make claims in the return of income itself. it has brought into the legislation explicit provisions in that regard. Thus, in absence of any such provision in section 244A which prohibits grant of interest if the credit is not claimed in the return of income, the appellant submits that the interest under section 244A be granted on the advance tax left to be claimed in the return of income.

The AO has alleged that delay in issuing refund was on account of appellant as it did not claim the same in the return of income and hence interest granted u/s 244A liable to be reversed.

In this regard the appellant submits that although the credit towards the advance tax of 20,00,000/- was inadvertently not claimed in the return of income, the

same was duly reflected in the Form 26AS which is issued by the Income Tax Department itself. Therefore, it could not be, denied that the AO always had the information with respect to the advance tax paid by the appellant on 17.12.2013, and it could not be alleged that the delay was attributable to the appellant.

In view of the above legal and factual backdrop, it is submitted that provisions of Section 244A of the Act is clear and provides that where refund is out of advance tax, the appellant is entitled to interest under provisions of Section 244A of the Act. Further, the provisions of Section 244A does not provide for rejecting the claim of interest on account of mistakes, committed by the appellant, as in the instant case, the appellant has inadvertently missed claim of advance tax credit and the return of income. The appellant submits that interest withdrawn by the AO is bad in law and the rectification order should be quashed.

4.5 The appellant has relied on various case laws in favour of his above mentioned arguments.

4.6 As per Section 244A(2).

(2) If the proceedings resulting in the refund are delayed for reasons attributable to the assessee 50[or the deductor, as the case may be,] whether wholly or in part, the period of the delay so attributable to him shall be excluded from the period for which interest is payable 51 [under sub-section (1) or (1A)] 51a[or (1B)], and where any question arises as to the period to be excluded, it shall be decided by the 52 [Principal Chief Commissioner or] Chief Commissioner or 52[Principal Commissioner or] Commissioner whose decision thereon shall be final.

4.7 In the case of *State Bank of India v. Chief Commissioner of Income-tax [2022] 137 taxmann.com 174 (Kerala) Hon'ble HIGH COURT OF KERALA* has held that where assessee-bank claimed interest on refund of TDS amount, since delay in finalisation of return was on account of omission caused in TDS certificates assessee-bank, period taken by assessee to cure said defects was to be excluded for interest calculation as per section 244A(2). The Hon'ble Court in its order has held that:

6.2 In our view, the Supreme Court has laid down, as emphasised in the preceding paragraphs, that no interest is payable on refund of excess tax received for the delayed period in finalisation of assessment on account of assessee's fault (wholly or partially). The construction principles are well established and familiar enough that by applying the golden rule of construction, the section must receive a meaning, as spelt out in the enactment. Section 244A, when construed by the golden rule of interpretation, we hold that refund of any amount firstly becomes due to the assessee upon order of assessment made by the assessing officer. In addition to a refund of excess tax received or collected, the assessee is also entitled to interest on the excess refunded by order of assessment; however, the period of interest is governed by section 244A (2). Section 244A (2) provides that the period taken by the assessee to cure the defects in finalising the assessment is excluded for interest calculation. As it stood for the applicable assessment years, sub-section (2) merely refers to reasons attributable to the assessee. Therefore, omission or commission in the return filed by the assessee resulting in a delay in assessment is attributable to the assessee; hence, the time taken to cure those omissions and defects is excluded for interest calculation. Having availed the time for rectifying the defects and claiming interest for the defect rectification time is unavailable. Such an interpretation does not fit into the requirement of filing a return fully compliant with the order of assessment, levy of interest, refund etc. The period taken by the assessee for curing the defects cannot be excluded while calculating interest; then, for no fault of the Department, the Department is called upon to compensate by way of interest.

6.3 For the above discussion, and by relying on judgments of the Supreme Court in *Tata Chemicals Limited and Sandvik Asia Ltd* cases, we hold that the assessee is not entitled to interest for the period taken by the assessee for curing the defects or omissions in the return or in the annexures filed along with the returns. In other words, the interregnum period, i.e., the period taken by the assessee for rectifying the defects or curing the omissions, does not entail the receipt of interest.

4.8 In the case of *Kotak Mahindra Finance Ltd. v. Deputy Commissioner of Income-tax [2005] 93 ITD 7 (MUM.) IN THE ITAT MUMBAI BENCH 'H' the Hon'ble Bench has held that*

17. We heard both sides in detail. We agree with the learned D.R. that the facts of the present case are quite different from the facts of the case considered by the Mumbai Tribunal in the case of *Komaf Financial Services Ltd. (supra)*. In that case, the assessee was not responsible for the delay. In the present case, the assessee alone is responsible for the delay. Even though the return of income was filed on 31-12-1992, final set of TDS certificates were filed only in March 1997. The long delay was caused in determining the exact amount of refund because of the delay caused in filing the TDS certificates. We understand that the delay in filing the TDS certificates was beyond the control of the assessee. That may be the aspect of the case. It may be the misfortune of the assessee that it did not collect the TDS certificates in time. The delay might be beyond the control of the assessee-company. But all these arguments do not go to help the assessee to support its arguments. This is because there is no provision in the scheme of section 244A to condone such delay if it was caused even if for the reasons beyond the control of the assessee.

18. Interest is to be calculated always on the basis of eligible period. In determining the eligible period for the levy of interest, the delay caused on account of the assessee need to be excluded. The law does not permit to go beyond this. Therefore, the reasons which caused the delay in filing the TDS certificates should not come in the way of the determining the issue.

19. To continue to state the facts of the case, as already stated, there was a long delay in filing the TDS certificates before the assessing authority. We fully agree with the finding of the Tribunal in the case of *Komaf Financial Services Ltd. (supra)* that 'the proceedings resulting in the refund' means the proceedings of assessment or rectification proceedings or any proceedings contemplated in the Act in determining the refund payable to an assessee. In the present case, the final portion of the refund was determined through the proceedings completed under section 154 of the Income-tax Act, 1961. The said proceedings under section 154 was necessitated because of the late filing of the TDS certificates by the assessee-company. If the TDS certificates were filed by the assessee-company in time, along with the return of income, the final instalment of the refund would have determined in the proceedings concluded under section 143(1)(a) itself. Or it would have been determined in the assessment completed under section 143(3). Or it would have been still determined in the proceedings completed by the Assessing Officer to give effect to the orders passed by the CIT(A). The assessee did not file the TDS certificates before the Assessing Officer during any of those proceedings. It is long after the close of the assessment proceedings, that the remaining TDS certificates were filed before the Assessing Officer.

20. It is to be seen that a refund can be determined by the Assessing Officer only on the basis of producing the proof for payment of tax. This is applicable to TDS also. Therefore, a refund germinated from the TDS payments could be determined only on production of the TDS certificates.

21. In the present case, the final instalment of refund was determined in a proceeding under section 154 as the Assessing Officer had to rectify the assessment order to accommodate the final set of TDS certificates produced by the assessee, belatedly. Therefore, it is to be seen that the final instalment of the refund has been determined long after the assessment proceeding was completed. This delay was caused because of the late filing of the TDS return.

22. In the above circumstances, the application of the provisions contained in subsection (2) of section 244A(2) is automatic. The period of delay needed to be excluded from the eligible period considered for the calculation of interest. Therefore, we find that the Assessing Officer has rightly excluded the period of delay. The assessee is not entitled to claim interest on the last instalment of refund from the period beginning from 1st April of the impugned assessment year.

4.9. In view of the above facts and case laws the action of the assessing officer is upheld and the grounds of appeal 1, 2, 4 & 5 of the appellant are dismissed.

5. The 3rd ground of appeal taken by the appellant is

3. Erred in withdrawing interest granted under section 244A of the Act by invoking provisions of section 154 of the Act without appreciating the fact that the decision on a debatable point of law cannot be regarded as a mistake apparent from record amenable for rectification under section 154;

5.1 In favour of the above grounds the appellant has submitted

Section 154 of the Act, inter-alia empowers the tax officer to amend an audit order passed by the tax officer, in order to rectify any mistake appearance from the record.

In this regard, it is well settled law that a debatable point cannot be a reason for rectification u/s 154. Further, in order to invoke section 154 for rectification of the mistake, the mistake sought to be rectified should be a mistake apparent on the record and must be an obvious and patent mistake and not something which could be established by long drawn process of reasoning on the point in issue on which there may be conceivably two opinions. A decision on a debatable point of law cannot be regarded as a mistake appear on the face of the record amenable for rectification under section 154 of the Act.

5.2 The appellant has cited various case laws in favour of his argument, the appellant has further submitted that in view of the above factual and legal backdrop, it is submitted that withdrawal of interest granted under section 244A of the Act under section 154 of the Act is a debatable point of law since the provisions of the Act does not provide for rejecting the claim for interest on account of a mistake committed by an appellant. Accordingly, the same is not a mistake, apparent from record and cannot be rectified under the provision of section 154 of the Act. In view of the same, the appellant submits that interest withdrawn by the AO is bad in law and the rectification order should be quashed.

5.3 In the case of CIT Vs Parry Agro Industries Ltd. [2018] 94 taxmann.com 462 (Kerala)/[2018] 256 Taxman 359 (Kerala) Hon'ble Kerala High Court has held that where assessee's claim for deduction of various expenses in relation to granite business was allowed, in view of fact that no such business was actually commenced in relevant year and expenditure was incurred only on market survey conducted abroad, AO was justified in passing rectification order under section 154 whereby expenditure claimed as deduction was disallowed.

5.4 Furthermore in the case of CIT Vs. Steel Strips Ltd. [2011] 11 taxmann.com 361 (Punjab & Haryana)/[2011] 200 Taxman 368 (Punjab & Haryana) Hon'ble P

& H High Court has held that overlooking of statutory provision is clearly a mistake apparent on record, and on that basis, rectification under section 154 is clearly admissible.

5.5 Thus in view of the above case laws the 3rd ground of appeal taken by the appellant is dismissed.”

4. Dissatisfied, the assessee is in appeal before the Tribunal raising the following grounds of appeal:

“On the facts and circumstances of the case and in law, the learned CIT(A) :

- 1. Erred in upholding the order u/s. 154 of the Act dated 22nd March 2022, by holding that denial of interest u/s. 244A of the Act was rectifiable error u/s. 154 of the Act.*
- 2. Erred in upholding denial of interest u/s. 244A of the Act, amounting to Rs. 20,00,000/-, by holding that the delay in granting credit for advance tax was on account of the Assessee as it had failed to claim the said credit in the return of income.*
- 3. Failed in not appreciating the fact that the credit for advance tax ought to have been allowed in the original assessment proceedings as the same was reflected in Form 26AS and as such it could not be held that the delay in proceedings was attributable to the Appellant.*
- 4. Erred in upholding interest u/s. 234D of the Act on the withdrawal of interest under section 244A of the Act.*

The appellant craves leave to add, to amend, vary or alter including by substitution any of the grounds of appeal as they or their representatives may think fit at any time before or during the hearing of the above appeal and further craves leave to consider each of the grounds of appeal as without prejudice to each other.”

5. The Ld. AR reiterated the arguments advanced before the Ld. CIT(A) and submitted that undisputedly the assessee has paid the advance tax of Rs.20,00,000/- but inadvertently failed to claim a credit of the same in the return of income. He argued that Form 26AS was very well available with the Ld. AO and therefore the Ld. AO should have himself given the credit of advance tax to the assessee even if it remained unclaimed. In the original rectification application u/s 154, the Ld. AO had granted the credit of advance tax to the assessee. However, he subsequently withdrew the same which is not permissible in law. Referring to Central Action Plan, Letter [F.No.380/1/2015-IT(B)], issued by CBDT instructing to give credit of prepaid taxes as reflected in Form 26AS, dated 24.03.2015, the Ld. AR submitted that the said action plan/instruction mandates giving credit of prepaid taxes reflected in Form 26AS post processing. He also submitted that a decision on a debatable point of law cannot be regarded as a mistake apparent from record and thus it is

beyond the scope of rectification u/s 154 of the Act. He further submitted that the tax authority cannot take advantage of any error or mistake made by the assessee in the return inadvertently out of its ignorance. He also argued that the Assessing Officer has no power to deny interest u/s 244A and such power is entrusted only with the CCIT or CIT and therefore the Assessing Officer has to mandatorily grant interest u/s 244A of the Act.

5.1 In support of its above arguments, the Ld. AR filed a legal compilation comprising of the following cases :

B.	Legal Compilation	
1.	<i>Not declining interest u/s. 244A does not amount to mistake apparent from record</i>	
7.	Ajanta Manufacturing Ltd. v. DCIT [2017] 391 ITR 33 (Gujarat HC)	23-29
8.	Grasim Industries Ltd. v. DCIT [2022] 197 ITD 542 (Mumbai - Trib.)	30-34
9.	DBS Bank Ltd. v. DDIT [2016] 176TTJ 293 (Mumbai - Trib.)	35-39
II.	<i>Power to decide on denial of interest u/s. 244A is entrusted with the Chief Commissioner of Income-tax or Commissioner of Income-tax and in absence of any such decision the AO has to mandatorily grant interest u/s. 244A</i>	
10.	Ajanta Manufacturing Ltd. v. DCIT [2017] 391 ITR 33 (Gujarat HC)	23-29
11.	CIT v. South Indian Bank Ltd. [2010] ITA No. 1714 of 2009 (Kerela HC)	40-43
12.	Grasim Industries Ltd. v. DCIT [2022] 197 ITD 542 (Mumbai - Trib.)	30-34
13.	DBS Bank Ltd. v. DDIT [2016] 176TTJ 293 (Mumbai - Trib.)	35-39
III.	<i>Delay in making a claim does not amount to delay in proceedings attributable to the assessee</i>	
14.	PCIT v. Bank of Baroda [2023] 294 Taxman 455 (Bombay HC)	44-46
15.	CIT v. Melstar Information Technologies Ltd. [2019] 265 Taxman 50 (Bombay HC)	47-49
16.	PCIT v. State Bank Of India [2019] 261 Taxman 409 (Bombay HC)	50-53
17.	Ajanta Manufacturing Ltd. v. DCIT [2017] 391 ITR 33 (Gujarat HC)	23-29
18.	Central Action Plan, Letter [F.NO.380/1/2015-IT(B)], issued by CBDT instructing to give credit of prepaid taxes as reflected in Form 26AS	54-55
19.	ESS Singapore Branch vs. DCIT [2024] 165 taxmann.com 645 (Delhi)	56-62

5.2 Referring to the decision of ESS Singapore Branch vs. DCIT 165 taxmann.com 645 (Del.), the Ld. AR submitted that in this case the Assessing Officer while giving appeal effect had restricted the benefit of TDS to amount which was claimed in the return of income on the ground that amount reflected in Form 26AS was not claimed by assessee in its return and the Tribunal observed that the stand as taken by the Assessing Officer is clearly rendered unsustainable insofar as it restricts the claim of the assessee to the disclosures made in the return of income. It would be wholly illegal and inequitable for the

Revenue to give short credit to the tax duly deducted and deposited based on the claim that may be made in a return of income.

6. The Ld. DR, on the other hand, strongly supported the order of the Ld. CIT(A)/NFAC and the Ld. AO.

7. We have heard the Ld. Representatives of the parties and perused the material available on record as well as paper book filed by the Ld. AR on behalf of the assessee. We have also perused the decisions cited before us. The facts of the case are not in dispute. Admittedly, the assessee inadvertently missed to claim credit of advance tax of Rs.20,00,000/- in the return of income. On rectification application being filed by the assessee, the Ld. AO granted credit of advance tax along with interest u/s 244A of the Act to the assessee. Subsequently, the Ld. AO withdrew interest of Rs.4,70,000/- u/s 244A of the Act and further levied interest u/s 234D of the Act amounting to RS.1,10,450/- for the reason that the delay in claiming refund of advance tax of Rs.20,00,000/- is attributable to the assessee. We have carefully considered the various contentions and case laws cited by the Ld. AR in support thereof. In light of the decisions (supra) relied upon by the Ld. AR and CBDT instruction [F.No.380/1/2015-IT(B)] dated 24.03.2025 , we find some force in the arguments advance by the Ld. AR. The Ld. AO has denied the credit of advance tax paid by the assessee as the same was not claimed in the return of income. Vide his rectification order, the Ld. AO withdrew the interest on refund u/s 244A of the Act and also levied interest on the assessee u/s 234D of the Act for the reason that it was on account of a mistake committed by the assessee. Undisputedly, the advance tax paid by the assessee is duly reflected in Form 26AS. The assessee had inadvertently missed to claim the credit of the same in the return of income. In our view, the Ld. AO should have allowed the credit of advance tax to the assessee and also granted interest u/s 244A of the Act which he initially did but withdrew subsequently. The Ld. CIT(A) has upheld the action of the Ld. AO in his impugned order for the reasons reproduced in the preceding paragraphs. The provisions of section 244A of the Act inter alia provides that where any amount becomes due to the assessee, the assessee is entitled to receive the said amount along with interest where such refund is out of advance tax. Accordingly, in our view, the Ld. CIT(A)/AO

should have allowed the credit of advance tax to the assessee along with interest thereon under the provisions of section 244A of the Act. We are thus of the considered view that the withdrawal of interest u/s 244A of the Act by the Ld. AO vide rectification order u/s 154 of the Act and upheld by the Ld. CIT(A) is bad in law and interest granted to the assessee cannot be subsequently withdrawn under the provisions of section 154 of the Act. We, therefore, set aside the order of the Ld. CIT(A) and direct the Ld. AO to grant the credit of advance tax paid by the assessee along with the interest thereon as per the relevant provisions of the Act. The grounds raised by the assessee are accordingly allowed.

8. In the result, the appeal filed by the assessee is allowed.

Order pronounced in the open court on 21st November, 2025.

Sd/-
(R.K. Panda)
VICE PRESIDENT

Sd/-
(Astha Chandra)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 21st November, 2025.
रवि

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, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune