

आयकर अपीलीय न्यायाधिकरण में, हैदराबाद 'बी' बेंच, हैदराबाद  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad "B" Bench, Hyderabad**

श्री विजय पाल राव, माननीय उपाध्यक्ष एवं श्री मंजूनाथ जी, माननीय लेखा सदस्य  
**SHRI VIJAY PAL RAO, HON'BLE VICE PRESIDENT**  
**AND**  
**SHRI MANJUNATHA G, HON'BLE ACCOUNTANT MEMBER**

आयकरअपीलसं./I.T.A.Nos.902 to 906/Hyd/2025  
(निर्धारण वर्ष/ Assessment Years: 2014-15 and 2016-17 to 2019-20)

V S A Infra Projects Private Limited. Hyderabad.  PAN : AADCV6932E	Vs.	The Deputy Commissioner of Income Tax, Central Circle 1(2), Hyderabad.
<b>(अपीलार्थी/ Appellant)</b>		<b>(प्रत्यर्थी/ Respondent)</b>

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri Mohd. Afzal, Advocate.
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr. Sachin Kumar, Sr.A.R.
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	06.11.2025
घोषणा की तारीख/ Date of Pronouncement	:	26.11.2025

**ORDER**

**PER MANJUNATHA G., A.M :**

These appeals filed by the assessee are directed against the separate orders of Commissioner of Income Tax (Appeals) – 12, Hyderabad, dated 31.01.2025 and 01.02.2025, pertains to the

assessment years 2014-15 and 2016-17 to 2019-20, respectively. Since common issues are involved in all these appeals, these appeals were heard together and are being disposed of by this single consolidated order for the sake of convenience and brevity.

2. First we take up assessee's appeal in ITA No.902/Hyd/2025 for A.Y 2014-15 as lead appeal. The assessee has, more or less, raised common grounds of appeal in all the assessment years. Therefore, for the sake of brevity, grounds of appeal filed for the AY 2014.15 are re-produced as under:

*"1. The order of the Ld. CIT(A) is against the law, weight of evidence and probabilities of the case.*

*2. The Ld. CIT(A) erred in holding the proceedings initiated under Section 153A of the Act as validly initiated, in spite of the fact that no search and seizure operation was conducted in the premises of the assessee.*

*3. The Ld. CIT(A) erred in confirming the addition made in the order under Section 153A of the Act as bogus expenditure booked in the name of sub-contractor, when the notice under Section 153A itself is invalid as no search and seizure operation under Section 132A was conducted in the premises of the assessee.*

*4. The Ld. CIT(A) ought to have appreciated that merely writing the assessee's name on the warrant and panchnama issued in the case of another person is not sufficient for bringing the assessee within the ambit of Section 153A of the Act.*

*5. The Ld. CIT(A) ought to have appreciated that no search and seizure operation under Section 132 took place in the premises of the assessee; therefore, no notice under Section 153A could have been issued and consequently no assessment under Section 153A could have been made.*

*6. The Ld. CIT(A) erred in confirming the addition ignoring the affidavits filed by the sub-contractors clarifying the facts stated in the statement recorded during the course of survey under Section 133A of the Act.*

*7. As there was no search and seizure operation at the premises of the assessee, the Ld. CIT(A) ought to have held that the notice under Section 153A and consequently the order under Section 153A are invalid.*

*8. Without prejudice to the above grounds, as no incriminating material was found or seized in the searched premises belonging to the assessee indicating any escapement of income, the assessment is not liable to abate; therefore, the Ld. CIT(A) erred in confirming the addition to the returned income.”*

3. The brief facts of the case are that, the assessee is engaged in business of execution of work contracts/development of projects by taking works, and also subcontract works from main contractors, filed its return of income for the A.Y. 2014-15 on 27.11.2014, admitting total income of Rs. 1,91,82,410/-. The case was selected for scrutiny, and the assessment was completed under Section 143(3) of the Income Tax Act, 1961 (for short “the Act”) on 27.10.2016, and assessed the total income at Rs. 2,00,12,870/-. A search and seizure operation under Section 132 of the Income Tax Act, 1961 was conducted on 27.09.2018 in the case of the assessee, and simultaneously survey operation under Section 133A of the Income Tax Act, 1961 was also conducted in the case of the assessee.

4. During the course of search, no incriminating material pertains to the assessee was found and seized, except a bank account statement maintained with Axis Bank Ltd., with account number 19301030000116. During the course of survey under Section 133A of the Act, certain material was found and impounded. As per the material impounded during the course of survey, it was noticed that, the assessee had given subcontract works to two persons namely, Sri R. Madhava Reddy and Sri S. Narsimha Reddy. The statements were recorded from both the said persons where they have stated that, both of them are the employees of the assessee company and subcontract works given in their name were not executed by them.

4. Consequent to search, notice under Section 153A of the Act, dated 03.09.2019 was duly served on the assessee, requiring the assessee to file its return of income for the A.Y. 2014-15. In response to notice under Section 153A, the assessee filed return of income on 09.02.2021, admitting total income of Rs. 1,91,82,410/-. The case was selected for scrutiny and notice under Section 142(1) of the Income Tax Act dated 16.11.2020 and 28.11.2020 were issued to the assessee, asking for specific

information on various issues. A Show Cause Notice was also issued to the assessee on 27.02.2021, asking specific information. During the course of assessment proceedings, the assessee filed objections for issuance of notice under Section 153A of the Act, stating that, no search was conducted in the case of the assessee. Therefore, it was requested to drop the proceedings initiated under Section 153A of the Income Tax Act, 1961. The A.O. rejected the objections filed by the assessee and stated that, in view of Section 292CC of the Act, notice under Section 153A of the Act is valid.

5. During the course of assessment proceedings, the A.O. called upon the assessee to furnish relevant evidences in respect of subcontract works given to Sri R. Madhava Reddy and Sri S. Narasimha Reddy along with the works orders, if any, R.A. Bill, submitted by the parties, payment details, and TDS deducted on said contracts, etc. In response, the assessee vide letter dated 25.03.2021 submitted that, during the Financial Year 2014-15, the assessee had given subcontract works to above two parties for carrying out civil works as part of work undertaken by the assessee company for Indian Hume Pipe Company. The assessee has also furnished relevant details, including the bill submitted by

the subcontractors along with payment made to them after deducting TDS applicable as per law. The assessee also furnished affidavits from both the subcontract workers where they have denied statements given during the course of survey under Section 133A of the Act on 27.09.2018 and claimed that, the said statements were taken by duress, coercion and undue influence and whatever stated in their statements is untrue.

6. The A.O. after considering the submissions of the assessee and also taking note of statements recorded from both the parties observed that, the assessee had failed to prove the subcontract works to the above two parties with relevant details, including the agreement, if any, entered into with subcontractors, R.A. Bill submitted by the subcontractors except submitting payment details from bank and TDS deducted on said payment. The A.O. further observed that, although both the parties filed affidavits and retracted from their statements given on 27.09.2018, but both the parties failed to file any evidences to prove that, the said statements were recorded under duress, coercion and undue influence. Therefore, he rejected the explanation of the assessee and made addition of Rs. 8,08,000/- towards subcontract

payments made to S. Narasimha Reddy on the ground that, it is bogus in nature without any supporting evidences.

7. Aggrieved by the assessment order, the assessee preferred appeal before the Ld. CIT(A).

8. Before the Ld. CIT(A), the assessee challenged validity of assessment order passed by the A.O. under Section 143(3) read with Section 153A of the Act, dated 10.05.2021, in light of warrant of authorization issued in the name of Managing Director of assessee company Shri K. Kondal Reddy and also Panchanama drawn during the course of search and submitted that, although warrant of authorization was issued in the name of assessee company, but authorisation was issued to search the premises belongs to K. Kondal Reddy, but not the assessee. Therefore, initiation of proceedings under Section 153A of the Act, is invalid and consequent assessment order passed by the A.O. is also bad in law and liable to be quashed. The assessee has also challenged additions made by the A.O. towards subcontract amount paid to Shri R. Madhava Reddy and Shri S. Narasimha Reddy on the ground that, the A.O. made additions only on the basis of statements recorded from the sub-contractors without there being

any material found during the course of survey and treated subcontract payment paid to above parties as bogus in nature. Therefore, he submitted that, the additions made by the A.O. should be deleted.

9. The Ld. CIT(A), after considering the relevant submissions of the assessee and also taking note of various facts, including by following certain judicial precedents, rejected the legal ground taken by the assessee, challenging the validity of notice and consequent assessment order passed by the A.O., by holding that, as per the provisions of Section 292CC of the Act, a single warrant mentioning multiple names is valid and a separate warrant for each person is not necessary. The inclusion of the assessee's name in the warrant establishes jurisdiction under Section 153A of the Act. The search warrant under Section 132 is issued with respect to the person whose name is mentioned in search warrant and any premises which are suspected to have incriminating material / documents or assets belong to the person whose name in the search warrant whether premises belong to the said person are not, can be ..... The satisfaction of authority issuing the warrant that the assets / incriminating material belonging to the

assessee whose name is mentioned in search warrant are kept at place is the only requirement, and there is no requirement that, the searched premises belong to the person in whose name the warrant was issued. Therefore, the Ld. CIT(A) held that, the provisions of Section 153A clearly mandates that when a search is conducted or initiated, the A.O. is empowered to issue notices to furnish returns for six preceding assessment years. Since the A.O. has issued notice under Section 153A of the Act, on the basis of search under Section 132, the argument of the assessee does not hold good and thus, rejected.

10. The Ld. CIT(A) has also rejected the legal ground taken by the assessee challenging the additions without there being any incriminating material found as a result of search in light of decision of the Hon'ble Supreme Court in Pr. CIT Vs. Abhisar Buildwell Pvt. Ltd (2023) 454 ITR 212 and held that, although no material was found relating to assessee in the search, but on a simultaneous survey action conducted under Section 133A, shows certain incriminating material in nature and the 'subcontractor expenditure' paid by the assessee were treated as bogus in nature, and thus, the addition made by the A.O. on the basis of survey

findings is in accordance with the provisions of Section 153A of the Act. Thus, rejected the legal ground taken by the assessee on this issue.

11. Insofar as the addition made by the A.O. towards subcontract expenditure paid to Shri S. Narasimha Reddy, the Ld. CIT(A) observed that, the statement recorded from the subcontractor during the course of survey under Section 133A on 27.09.2018 clearly shows the expenditure incurred is bogus in nature, because the above person is an employee of the assessee company and stated that, he never carried out any subcontract works for the assessee company. Although the assessee has filed an affidavit from the above person denying the correctness of the statements recorded during the course of survey, but the fact remains that, the assessee failed to furnish relevant evidences, including subcontract agreement, R.A. Bill submitted by the subcontractor except filing payment details to the above party and TDS deducted on the said payment. Since the parties themselves have categorically admitted that they never carried out subcontract works, the A.O. has rightly made additions towards subcontract

expenditure as bogus in nature. Therefore, rejected the arguments of the assessee and sustained the additions made by the A.O.

12. Aggrieved with the order of Ld. CIT(A), the assessee is now in appeal before the Tribunal.

13. The first issue that came up for our consideration from Ground Nos. 6 to 8 of the assessee's appeal is with respect to the addition made towards subcontract expenditure as bogus in nature.

14. Learned Counsel for the assessee Shri Mohd. Afzal, Advocate, submitted that, the Ld. CIT(A) erred in sustaining the additions made by the A.O. towards subcontract expenditure only on the basis of statement recorded on oath from subcontractors Sri S. Narasimha Rao and Sri R. Madhava Reddy, even though the statements on oath recorded during the course of survey do not have any evidentiary value. The Learned Counsel for the assessee further referring to the additions made by the A.O. towards subcontract expenses submitted that, the assessee has executed various contract works for the main contractor and in that process has awarded subcontract works to the above two parties and also

paid relevant consideration through the bank after deducting TDS under Section 194C of the Act. The assessee has also furnished relevant Form No. 26AS along with return of income filed by the subcontractors and proved that, the expenditure incurred under the head 'subcontract expenditure' is genuine in nature, which is supported by necessary evidences. The A.O., without appreciating the relevant facts, only on the basis of statements recorded from the above parties, made additions, ignoring the fact that, the subcontractors have retracted from the statements given during the course of survey under Section 133A of the Act, by filing an affidavit and stated that, the statements were recorded under duress, coercion and undue influence. Therefore, he submitted that, the additions made by the A.O. and sustained by the Ld. CIT(A) should be deleted.

15. The Learned Counsel for the assessee further referring to the date of search in the present case, which was on 27.09.2018, submitted that, the assessment for the year under consideration is unabated/concluded as on the date of search, which is evident from the scrutiny assessment order passed by the A.O. under Section 143(3) of the Act, on 27.10.2016, which is much before

the date of search on 27.09.2018. Since the assessment is unabated/concluded as on the date of search, the additions made by the A.O. without any incriminating material found as a result of search cannot be sustained. In this regard, he relied upon the decision of Hon'ble Supreme Court in the case of Pr. CIT Vs. Abhisar Buildwell Pvt. Ltd (2023) 454 ITR 212.

16. The Learned Counsel for the Revenue, Dr. Sachin Kumar, Sr. A.R., on the other hand, supporting the order of the Ld. CIT(A), submitted that, the material impounded during the course of survey clearly shows subcontract expenditure is bogus in nature, which is further, strengthened by the statement given by the two subcontractors during the course of survey under Section 133A of the Act, where both of them have denied executing any subcontract works for the assessee. Further, the assessee, except filing bank account details and TDS deducted on the said payment, but failed to file subcontract agreement and R.A bill submitted by the parties. Further, although the assessee had submitted the affidavits from both the parties and denied or retracted the statements given during the course of survey, but the fact remains that, the said retraction was given without any

supporting evidence. Since the evidence collected during the course of survey coupled with the statements recorded from the subcontractors shows that, the subcontract expenditure is bogus in nature, the A.O. has rightly made addition towards 'subcontract expenditure'. The Ld. CIT(A), after considering the relevant facts, has rightly sustained the additions made by the A.O. Therefore, he submitted that, the additions made by the A.O. should be deleted.

17. The learned senior counsel for the Revenue, insofar as the argument of the Learned Counsel for the assessee on the issue of unabated assessment and consequent additions made by the A.O. without any incriminating material, submitted that, although there was no incriminating material was found in respect of additions made towards subcontract expenditure, but the A.O. made additions on the basis of survey conducted under Section 133A of the Act, where the Department has impounded certain materials which show bogus expenditure of subcontract works. Since the A.O. has made additions on the basis of material impounded during the course of survey, which was simultaneously conducted along with the search, the A.O. has rightly considered the above material for the purpose of

assessment under Section 153A of the Act. Therefore, the arguments of the learned counsel for the assessee in light of the decision of the Hon'ble Supreme Court in the case of Pr. CIT Vs. Abhisar Buildwell Pvt. Ltd (supra) is baseless and cannot be accepted.

18. We have heard both parties, perused the material available on record and had gone through the orders of the authorities below. The facts borne out from record clearly show that, during the course of search conducted under Section 132 of the Act, on 27.09.2018, no incriminating material was found in respect of additions made by the A.O. towards subcontract expenditure. It is also an admitted fact that, the A.O. made additions towards subcontract expenditure as bogus in nature on the basis of statements recorded from subcontractors during the course of survey under Section 133A of the Act on 27.09.2018. The assessee contended that, additions made by the A.O. towards subcontractor expenditure in absence of any incriminating material found as a result of search cannot be sustained, because the assessment year in question is unabated/concluded as on the date of search. We find that, search was conducted under Section

132 of the Act on 27.09.2018 and before the date of search, the assessment was completed under Section 143(3) of the Income Tax Act on 27.10.2016. Since the assessment was completed on 27.10.2016 and no assessment was pending for the year under consideration, the assessment for the year under consideration is unabated/concluded as on the date of search. Once the assessment is completed/unabated, then no addition can be made in the assessment order passed under Section 153A/153C of the Act, in absence of any incriminating material found as a result of search, as held by the decision in the case of Pr. CIT Vs. Abhisar Buildwell Pvt. Ltd (supra). In the present case, there is no dispute with regard to the fact that, the additions made by the A.O. towards subcontract expenditure is not based on any incriminating material found during the course of search. Further, although the A.O. claims that, the addition was made on the basis of material impounded during the course of search, but failed to refer any material in the assessment order which is evident from the assessment order passed by the A.O. Therefore, in our considered view, the additions made by the A.O. towards subcontract expenditure without there being any incriminating

material found as a result of search cannot be sustained. Therefore, on this count itself, the additions made by the A.O. should be deleted.

19. Be that as it may. The A.O. made addition towards subcontract expenditure as bogus in nature only on the basis of statement recorded from the subcontractors during the course of survey conducted in the business premises of the assessee on 27.09.2018 and claimed that, both the subcontractors have denied carrying out subcontract works for the assessee. Except statements from the subcontractors, the A.O. does not bring on record any other evidences, including any material found during the course of survey to support the additions made towards subcontract expenditure. It is well-established principle of law by the decision of various Courts, including the decision of Hon'ble Supreme Court in the case of CIT Vs. Khader Khan and Sons (2012) 352 ITR 480 that, additions cannot be made only on the basis of statement recorded during the course of survey, if such addition is not based on any corroborative evidences. In the present case, there is no dispute with regard to the fact that, the A.O. has not brought on record any material to support the

additions made towards subcontract expenditure, except statements recorded from the subcontractors contrary to the settled legal position.

20. Insofar as the statements recorded from the subcontractors, we find that, although both the subcontractors have initially stated that, they never carried out any subcontractor work for the assessee, but during the course of assessment proceedings both have filed an affidavit and claimed that, the statements recorded during the course of survey on 27.09.2018 are not true, because the said statements were obtained by duress, coercion and undue influence. Further going by the reasons given by the A.O. in the assessment order and evidences relied upon for making addition towards subcontract expenditure, in our considered view, the A.O. has made additions only on the basis of statements which were taken under duress, coercion and undue influence, but not based on any material gathered during the course of survey. Therefore, in our considered view, the additions made by the A.O. towards subcontract expenditure only on the basis of statements recorded during the course of survey cannot be sustained, when the said statements were retracted by filing sworn affidavits.

21. Having said so, let us come back to the merits of the issue. The assessee has furnished all possible evidences, including relevant bills submitted by the subcontractors, payment details through bank, TDS deducted on said subcontract payment to prove the genuineness of the subcontract expenditure incurred in the name of above two subcontractors. The assessee had also furnished relevant Form No. 26AS to show the payment in the name of subcontractors after deducting applicable TDS under Section 194C of the Act. The assessee had also furnished return of income filed by subcontractors for the relevant assessment years where the subcontractors had reported contract revenue received from the assessee in the return of income filed for the assessment year and also paid taxes. Since the assessee has furnished all the evidences and proved the genuineness of the subcontract expenditure, in our considered view, the additions made by the A.O. towards subcontract expenditure as bogus in nature only on the basis of statements of the subcontractors cannot be upheld. The Ld. CIT(A), without appreciating relevant facts, simply sustained the additions made by the A.O. Thus, we set aside the

order of Ld. CIT(A) and direct the A.O. to delete the addition made towards subcontract expenditure of Rs.8,08,000/-

22. Coming back to Ground Nos. 2 to 5 of assessee's appeal. The assessee has challenged the validity of assessment order passed by the A.O. under Section 143(3) r.w.s. 153A of the Act, in light of warrant of authorization and consequent Panchanama drawn during the course of search conducted under Section 132 of the Act, and claimed that, there was no search in the case of the assessee, which is evident from Panchanama drawn during the course of search where the Department has carried out search in the premises belong to Sri K. Kondal Reddy and premises linked to him, but not the premises of the assessee.

23. The Learned Counsel for the assessee has argued the issue at length in light of certain judicial precedents and submitted that, since there was no search in the case of the assessee, notice issued under Section 153A of the Act, and consequent assessment order passed by the A.O. under Section 143(3) r.w.s 153A of the Act, is bad in law and liable to be quashed.

24. The Learned Counsel for the Revenue had also argued the issue at length in light of certain judicial precedents, including the decision of Hon'ble Supreme Court in the case of CIT Vs. S. Ajit Kumar (2018) 404 ITR 526 and also the decision of Hon'ble Madras High Court in the case of M/s. S.R. Trust Vs. ACIT/DCIT, Madurai in W.P. (MD) No. 22213 to 22224 of 2018 dated 12.03.2021 and argued that, when there was a simultaneous search action under Section 132 and survey action under Section 133A of the Income Tax Act, 1961, then the A.O. can consider the material found during the course of survey for the purpose of assessment under Section 153A and consequently, the A.O. has rightly initiated proceedings under Section 153A and completed the assessment. The Learned Counsel for the Revenue also referred to the provisions of Section 292CC of the Act, and argued that, it is not necessary to issue a separate warrant of authorization separately for each person and if a common warrant of authorization is issued referring to the name of the person, to whom search is intended, then it is a valid warrant issued under the provisions of Section 132 of the Act, and consequently, the A.O. can very well initiate proceedings under Section 153A of the

Act. Therefore, he submitted that, there is no merit in the arguments of the learned counsel for the assessee and the same needs to be rejected.

25. We have heard both parties and considered the relevant material available on record, in light of certain judicial precedents referred to hereinabove and also the provisions of Section 132 of the Act, and Section 292CC of the Income Tax Act, 1961. Although both the sides have argued the issue at length, but in our considered view, the issue becomes academic in nature and does not require specific adjudication at this stage, because the assessee got relief towards additions made by the A.O. for subcontract expenditure incurred by the assessee on merit. Since the assessee has got relief on merit, in our considered view, the legal ground taken by the assessee challenging the validity of search and consequent assessment proceedings becomes academic in nature and does not require any adjudication at this stage. Therefore, we dismiss the legal ground taken by the assessee as 'infructuous'.

26. In the result, the appeal filed by the assessee is in ITA No.902/Hyd/2025 for A.Y. 2014-15 is allowed.

**ITA No.903/Hyd/2025 for A.Y. 2016-17**

27. The facts and issues involved in this appeal are identical to the issues considered in ITA No. 902/Hyd/2025 for AY. 2014-15. Except for the variation in figures, the reasons given by us in preceding paragraphs 18 to 25 of the consolidated order in ITA No. 902/Hyd/2025 shall *mutatis mutandis* apply to this appeal as well. Therefore, for similar reasons, we delete the additions made towards subcontract expenditure and reject the legal ground taken by the assessee challenging the validity of search and consequent assessment proceedings under Section 153A of the Income Tax Act, 1961. Thus, the appeal of assessee is allowed.

28. In the result, the appeal of assessee in ITA No.903/Hyd/2025 for A.Y. 2016-17 is allowed.

**ITA No.904 to 906/Hyd/2025 for A.Ys. 207-18 to 2019-20**

29. The facts and issues involved in these appeals are also identical to those considered in ITA No. 902/Hyd/2025 for A.Y. 2014-15. Except for the variation in figures, the reasoning given in paragraphs 18 to 25 of this consolidated order in ITA No. 902/Hyd/2025 shall apply *mutatis mutandis* to these appeals as

well. We clarify that the portions of the order in ITA No. 902/Hyd/2025 which deal with unabated assessment and the reliance placed by the assessee on the judgment of the Hon'ble Supreme Court in the case of Pr. CIT Vs. Abhisar Buildwell Pvt. Ltd. shall not apply to these appeals. Except for the above exclusion, the reasoning contained in paragraphs 20 to 28 of ITA No. 902/Hyd/2025 shall apply to these appeals. Therefore, for similar reasons as discussed in paragraphs 18 to 25 of ITA No. 902/Hyd/2025 (excluding the portion relating to unabated assessment and the case law of Pr. CIT Vs. Abhisar Buildwell Pvt. Ltd.), we delete the additions made towards subcontractor expenditure in these appeals. Thus, the appeals of the assessee for A.Ys. 2017-18 to 2019-20 are allowed.

30. In the result, the appeal of assessee in ITA Nos.904 to 906/Hyd/2025 are allowed.

31. To sum up, all the appeals of assessee are allowed.

Order pronounced in the Open Court on 26<sup>th</sup> November, 2025.

<b>Sd/-</b> श्री विजय पाल राव <b>(VIJAY PAL RAO)</b> उपाध्यक्ष /VICE PRESIDENT	<b>Sd/-</b> (मंजूनाथ जी) <b>(MANJUNATHA G.)</b> लेखा सदस्य/ACCOUNTANT MEMBER
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Hyderabad, dated 26.11.2025.  
TYNM/sps

आदेशकी प्रतिलिपि अग्रेषित/ Copy of the order forwarded to:-

1.	निर्धारिती/The Assessee	:	V S A Infra Projects Private Limited, Shop No.10 APIIC Building Type-III, Multi Storied Complex, Kukatpally, Hyderabad.
2.	राजस्व/ The Revenue	:	The Deputy Commissioner of Income Tax, Central Circle 1(2), Hyderabad.
3.	The Principal Commissioner of Income Tax (Central), Hyderabad.		
4.	विभागीयप्रतिनिधि, आयकर अपीलिय अधिकरण, हैदराबाद / DR, ITAT, Hyderabad		
5.	गार्डफ़ाईल / Guard file		

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Hyderabad