

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER
AND
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. Nos.29, 68, 26, 28 & 47/Alld/2023
Assessment Years:2007-08, 2009-10 to 12-13

Kailash Jaiswal M.G. College Road, Purdilpur, Gorakhpur-273001 PAN:ABNPJ6934C (Appellant)	Vs.	ACIT (CC) Allahabad (Respondent)
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Appellant by	Shri Praveen Godbole, C.A.
Respondent by	Shri Amalendu Nath Mishra, CIT, D.R.

ORDER

PER SUBHASH MALGURIA:J.M.

These five appeals have been filed by the assessee against the respective impugned appellate orders dated 03/01/2023, 27/03/2023, 15/02/2023, 20/02/2023 and 10/03/2023 for assessment years 2007-08, 2009-10, 2010-11, 2011-12 and 2012-13 respectively. In these appeals the assessee has raised the following grounds:

I.T.A. No.29/Alld/2023 (A.Y. 2007-08)

- "1. *That in any view of the matter the assessment order passed u/s 153A r.w.s. 143(3) of the IT Act on income of Rs.85,03,170/- are illegal, invalid and void, hence liable to be cancelled in view of the facts that no incriminating material was found in the course of search and both the above mentioned assessment orders are based on declared facts/material available on record before the date of search and therefore the assessments are liable to be quashed in the facts and circumstances of the case.*
2. *That in any view of the matter addition of Rs.5,00,000/- as maintained by the Id. CIT(A) on account of transaction with Sri Manmohan Sachdeva as made and confirmed by CIT(A) is highly unjustified.*
3. *That in any view of the matter addition of Rs.1,70,000/- as made and confirmed by CIT(A) on the basis of LP-9 Pg. 40-46 as added is highly unjustified.*
4. *That in any view of the matter addition of Rs.22,75,000/- as made by the assessing officer which was reduced to Rs.17,75,000/- by CIT(A) is highly unjustified and Id. CIT(A) was not correct in allowing only token relief when the transaction relate to before block period hence addition sustained by Id. CIT(A) is highly unjustified.*
5. *That in any view of the matter addition of Rs.48,75,000/- as made by the assessing officer and confirmed by CIT(A) is highly unjustified.*
6. *That in any view of the matter the finding and observation of both the two lower authorities with regard to addition of Rs.48,75,000/- is incorrect and contrary to the actual facts of the case."*

I.T.A. No.68/Alld/2023 (A.Y. 2009-10)

- "1. *That in any view of the matter the assessment order passed u/s 153A r.w.s. 1.43(3) of the IT Act on income of Rs.3,77,48,210/- are illegal, invalid and void, hence liable to be cancelled in view of the facts that no incriminating material was found in the course of search and both the above mentioned assessment*

orders are based on declared facts/material available on record before the date of search and therefore the assessments are liable to be quashed in the facts and circumstances of the case.

2. *That in any view of the matter addition of Rs.55,00,000/- as made by the assessing officer as per para 3 of the order and his action as confirmed by CIT(A) is highly unjustified.*
3. *That in any view of the matter the addition of Rs.55,00,000/- as made by the Assessing Officer is not correct in so far as the amount belongs to 11 different parties who advance amount to the assessee for purchase of land and necessary documentary evidence was filed but no cognizance was given to the details filed hence addition made by assessing officer and confirmed by CIT(A) is highly unjustified.*
4. *That in any view of the matter the addition of Rs.2,99,00,000/- made as per para 4 of the assessment order on the basis of LP-5/ page-415 is baseless and illegal specially when the assessing officer himself has accepted in the assessment order that the cheque was undated and not encashed and even the original cheque was produced before the assessing officer. Thus in such situation it is not the real income of the assessee but it is an artificial addition based on presumptions and whims of the assessing officer, hence addition made and confirmed by CIT(A) is highly unjustified.*
5. *That in any view of the matter the addition of Rs.2,99,00,000/- has been made on the basis of dumb document which is neither signed by the assessee nor signed by any witness, therefore question of giving weightage to the Ikararnama is highly unjustified and incorrect and in this regards finding and observations of the assessing officer in the order and his action as confirmed by CIT(A) is highly unjustified.*
6. *That in any view of the matter the case laws as cited by learned CIT(A) does not hold good and the same is not in consistent with the facts of the assessee's case and neither applicable in said case hence the observation of the learned CIT(A) is highly unjustified.*

7. *That in any view of the matter finding and observation of both the two lower authorities with regard to addition of Rs.2.99 Cr. are incorrect and contrary to the actual facts of the case.*
8. *That in any view of the matter addition of Rs.6,17,834/- on account of capital gain as made by the assessing officer which was reduced to Rs.2,72,152/- by Id. CIT(A) is highly unjustified and Id. CIT(A) was not correct in taking indexation value of year 1987 when in fact jewellery was acquired prior to 01.04.1981 and thus the working as shown by the assessee should have been accepted."*

I.T.A. No.26/Alld/2023 (A.Y. 2010-11)

- "1. *That in any view of the matter the assessment order passed u/s 153A r.w.s. 143(3) of the IT Act on income of Rs.39,65,160/- are illegal, invalid and void, hence liable to be cancelled in view of the facts that no incriminating material was found in the course of search and both the above mentioned assessment orders are based on declared facts/material available on record before the date of search and therefore the assessments are liable to be quashed in the facts and circumstances of the case.*
2. *That in any view of the matter addition of Rs.10,55,000/- as made by the assessing officer as per para 3 of the order and his action as confirmed by CIT(A) is highly unjustified.*
3. *That in any view of the matter the addition of Rs.10,55,000/- was made simply on rough and dumb document having no signature on the said paper nor any corroborative evidence brought on record hence both the two lower authority failed to appreciate the facts correctly hence addition made is highly unjustified.*
4. *That in any view of the matter addition of Rs.7,80,000/- as made by the assessing officer as per para 4 of the assessment order and his action as confirmed by CIT(A) is highly unjustified.*
5. *That in any view of the matter addition of Rs.11,89,805/- on account of capital gain as made by the assessing officer which was reduced to Rs.8,15,872/- by Id. CIT(A) is highly unjustified and Id. CIT(A) was not correct in taking indexation value of*

year 1987 when in fact jewellery was acquired prior to 01.04.1981 and thus the working as shown by the assessee should have been accepted.

6. *That in any view of the matter the finding and observation of both the two lower authorities with regard to addition of Rs.10,55,000/-, Rs.7,18,000/- and Rs.8,72,000/- are totally incorrect and contrary to the actual facts of the case."*

I.T.A. No.28/Alld/2023 (A.Y. 2011-12)

- "1. *That in any view of the matter the assessment order passed u/s 153A r.w.s. 143(3) of the IT Act on income of Rs.2,19,65,190/- are illegal, invalid and void, hence liable to be cancelled in view of the facts that no incriminating material was found in the course of search and both the above mentioned assessment orders are based on declared facts/material available on record before the date of search and therefore the assessments are liable to be quashed in the facts and circumstances of the case.*
2. *That in any view of the matter addition of Rs.25,00,000/- as made by the assessing officer as per para 4 of the order and his action as confirmed by CIT(A) is highly unjustified.*
3. *That in any view of the matter the addition of Rs.25,00,000/- was made simply on rough and dumb document having no signature on the said paper nor any corroborative evidence brought on record hence both the two lower authority failed to appreciate the facts correctly hence addition made is highly unjustified.*
4. *hat in any view of the matter addition of Rs.5,00,000/- as made by the assessing officer as per para 6 of the assessment order and his action as confirmed by CIT(A) is highly unjustified.*
5. *That in any view of the matter addition of Rs.5,00,000/- as made by the assessing officer is not correct since the amount is duly reflected in bank statement as well as in balance-sheet and the said amount is connected with Jai Shri Jaiswal (wife of the assessee) but both the two lower authorities fail to appreciate the facts properly hence addition made is highly unjustified.*

6. *That in any view of the matter the finding and observation of both the two lower authorities with regard to addition of Rs.25,00,000/- and 5,00,000/- are totally incorrect and contrary to the actual facts of the case."*

I.T.A. No.47/Alld/2023 (A.Y. 2012-13)

- "1. *That in any view of the matter the assessment order passed u/s 153A r.w.s. 143(3) of the IT Act on income of Rs.10,26,47,110/- are illegal, invalid and void, hence liable to be cancelled in view of the facts that no incriminating material was found in the course of search and both the above mentioned assessment orders are based on declared facts/material available on record before the date of search and therefore the assessments are liable to be quashed in the facts and circumstances of the case.*
2. *That in any view of the matter addition of Rs.12,71,250/- as made by the assessing officer as per para 4 of the order which was reduced to Rs.7,71,250/- by Id. CIT(A) is highly unjustified*
3. *That in any view of the matter the addition of Rs.2,30,000/- as made by the Assessing Officer on the basis of annexure A5 page 5 and 6 and his action as confirmed by CIT(A) is highly unjustified.*
4. *That in any view of the matter addition of Rs.18,00,000/- as made by the assessing officer as per para 6 of the assessment order on the basis of annexure A6 page 3 which was reduced to Rs.10,00,000/- by CIT(A) is highly unjustified.*
5. *That in any view of the matter addition of Rs.2.13Cr., Rs.3.52 Cr. and Rs.1.10 Cr. totaling Rs.6.75 Cr. as made by the assessing officer as per seized annexure LP-11 page 132-133 which was reduced to Rs.6.00 Cr. by Id. CIT(A) is highly unjustified.*
6. *That in any view of the matter addition of Rs.6.00 Cr. on account of addition in respect of property at 125 Park road Gorakhpur is nothing but rough and dumb document on the basis of which addition made and further no corroborative evidence brought on record hence the entire action and the*

finding of both the two lower authorities are totally incorrect and uncalled for.

7. *That in any view of the matter the finding and observation of both the two lower authorities with regard to addition of Rs.6.00 Cr. as maintained by CIT(A) as against Rs. 6.75 Cr. as made by the assessing officer (2.13 Cr. + 3.52 Cr. + 1.10 Cr.) are totally incorrect and contrary to the actual facts of the case."*

2. In this case search under section 132 of the Act was conducted on 29/05/2012. Thereafter assessments were completed under section 153A of the Act for assessment years 2007-08, 2009-10 to 2012-13. In these assessment orders, the following additions were made:

Assessment years -----	Additions made (Rs.) -----
2007-08	7,00,000/- advance for land dealing 1,70,000/- undisclosed expenditure 22,75,000/- unexplained expenditure 48,75,000/- unexplained expenditure
2009-10	55,00,000/- advance received from various Persons 2.99 crore Transaction with Dr. Bansal 6,17,834/- On account of capital gain
2010-11	10,55,000/- unexplained expenditure 7,80,000/- undisclosed expenditure 11,89,805/- out of capital gain
2011-12	25,00,000/- undisclosed transaction 5,00,000/- undisclosed income
2012-13	12,71,250/- rough & dumb document 18,00,000/- undisclosed expenditure 6.75 crore unexplained investment

2.1 Aggrieved with the additions made by the Assessing Officer, the assessee carried the matter in appeal before the learned CIT(A). The

learned CIT(A), vide impugned appellate orders dated 03/01/2003, 27/03/2023, 15/02/2023, 20/02/2003 and 10/03/2023 for assessment years 2007-08, 2009-10, 2010-11, 2011-12 and 102-13 respectively, partly allowed relief to the assessee. The learned CIT(A), in the impugned appellate orders, sustained the following additions:

Assessment year	Amount sustained by learned CIT(A)	
2007-08	5,00,000	advance for land dealing
	1,70,000	undisclosed expenditure
	17,75,000	unexplained expenditure
	48,75,000	unexplained expenditure
2009-10	55,00,000	Adv.recd from various persons
	2.99 crore	Transaction with Dr. Bansal
	2,72,152	on account of capital gain
2010-11	10,55,000	unexplained expenditure
	7,80,000	undisclosed expenditure
	8,15,872	out of capital gain
2011-12	25,00,000	undisclosed transaction
	5,00,000	undisclosed income
2012-13	7,71,250	rough & dumb document
	10,00,000	undisclosed expenditure
	6 crore	unexplained investment

2.2 The present appeals have been filed by the assessee against the aforesaid impugned appellate orders of learned CIT(A). In the course of appellate proceedings before the Income Tax Appellate Tribunal, paper books containing the following particulars were filed from the assessee's side:

Assessment Year: 2007-08

Kailash Jaiswal
M.G. College Road,
Purdilpur, Gorakhpur.
(Appellant)

Vs. ACIT (CC),
Allahabad.
(Respondent)

PAPER-INDEX

Sl. No	Particulars	
1.	Form No. 36	
2.	Statement of facts & Grounds of appeals before ITAT.	
3.	Challan for Rs.10,000/-	
4.	Copy of order of CIT(A) dated 03.01.2023.	
5.	Copy of form 35 and statement and grounds of appeal before CIT Appeal.	
6.	Copy of assessment order dated 26/03/2015.	

Assessment Year: 2009-10

Kailash Jaiswal
M.G. College Road,
Purdilpur, Gorakhpur.
(Appellant)

Vs. ACIT (CC),
Allahabad.
(Respondent)

PAPER-INDEX

Sl. No	Particulars	
1.	Form No. 36	
2.	Statement of facts & Grounds of appeals before ITAT.	
3.	Challan for Rs.10,000/-	
4.	Copy of order of CIT(A) dated 15.02.2023.	
5.	Copy of form 35 and statement and grounds of appeal before CIT Appeal.	
6.	Copy of assessment order dated 26/03/2015.	

Assessment Year: 2010-11

Kailash Jaiswal
M.G. College Road,
Purdilpur, Gorakhpur.
(Appellant)

Vs. ACIT (CC),
Allahabad.
(Respondent)

PAPER-INDEX

<u>Sl. No</u>	<u>Particulars</u>
1.	Form No. 36
2.	Statement of facts & Grounds of appeals before ITAT.
3.	Challan for Rs.10,000/-
4.	Copy of order of CIT(A) dated 15.02.2023.
5.	Copy of form 35 and statement and grounds of appeal before CIT Appeal.
6.	Copy of assessment order dated 26/03/2015.

Assessment Year: 2011-12

Kailash Jaiswal
M.G. College Road,
Purdilpur, Gorakhpur.
(Appellant)

Vs. ACIT (CC),
Allahabad.
(Respondent)

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<u>Sl. No</u>	<u>Particulars</u>
1.	Form No. 36
2.	Statement of facts & Grounds of appeals before ITAT.
3.	Challan for Rs.10,000/-
4.	Copy of order of CIT(A) dated 15.02.2023.
5.	Copy of form 35 and statement and grounds of appeal before CIT Appeal.
6.	Copy of assessment order dated 26/03/2015.

Assessment Year: 2012-13

Kailash Jaiswal
M.G. College Road,
Purdilpur, Gorakhpur.
(Appellant)

Vs. ACIT (CC),
Allahabad.
(Respondent)

PAPER-INDEX

Sl. No	Particulars
1.	Form No. 36
2.	Statement of facts & Grounds of appeals before ITAT.
3.	Challan for Rs.10,000/-
4.	Copy of order of CIT(A) dated 10.03.2023.
5.	Copy of form 35 and statement and grounds of appeal before CIT Appeal.
6.	Copy of assessment order dated 26/03/2015.

2.3 At the time of hearing, learned A.R. for the assessee submitted that the additions made by the Assessing Officer and sustained by the learned CIT(A) are of two broad categories. Firstly, some of the additions have been made without any incriminating materials found during the course of search under section 132 of the Act, therefore, these additions cannot be sustained. Learned A.R. for the assessee submitted, in view of the settled position of law as decided by Hon'ble Supreme Court in the case of PCIT Vs. Abhisar Buildwell (P.) Ltd (2023) 149 taxmann.com 399 (SC)/(2023) 293 Taxman 141 (SC)/(2023) 454 ITR 212 (SC) and Dy. CIT vs. U. K. Paints (Overseas) Ltd. He further submitted that the Lucknow Bench of ITAT in the case of Smt. Shashi Agarwal (2024) 167 taxmann.com 687 (Lucknow Trib.), considered aforesaid decision of Hon'ble Supreme Court in the case of Abhisar Buildwell (P.) Ltd (supra) and decided the issue in favour of the assessee relying on the same. He also submitted that moreover, in the case of Ocean Dream Infrastructures Pvt. Ltd. vs. DCIT (Order dated 21/01/2025

in I.T.A. No.146 and 147/Lkw/2023) also, identical issue has been decided by Lucknow Bench of Income Tax Appellate Tribunal in favour of the assessee. He further submitted that in the present appeals also, the additions made by the Assessing Officer are not based on any incriminating documents found in the course of search. Relying on the aforesaid cases of Abhisar Buildwell (P.) Ltd (supra), Smt. Shashi Agarwal (supra) and Ocean Dream Infrastructures Pvt. Ltd. (supra), he contended that the additions made in the assessment orders should be deleted. Second category of additions are those, which are based on papers seized under section 132 of the Act, which however, are dumb documents and not incriminating documents. He further submitted that the documents seized in the course of search under section 132 of the Act are dumb documents because no meaningful inference can be derived from them with full certainty. He further submitted that some of the papers, based on which additions have been made, are already reflected in the assessee's books of account, therefore, they are neither incriminating nor undisclosed. Moreover, the learned A.R. for the assessee submitted that additions have been made without bringing any corroborative evidence in support of the additions made. He submitted that the additions have been made by the Assessing Officer and sustained by learned CIT(A) based on presumption, surmises, guess work and imagination. He also submitted that the additions are based on prejudiced and premeditated state of mind. Learned A.R. for the assessee placed reliance on the aforesaid paper book referred to in foregoing paragraph no. 3 of this order. He further placed on record, year-wise summary in a tabular form, scanned copy of which is placed below for the ease of reference:

Kailash Jaiswal
ASSESSMENT YEAR 2007-08
ITA No.29/A/23

Unexplained addition	Addition made by A.O.	A.O. finding	CIT(A) finding		Para of CIT(A) order	Disputed issue before ITAT	Ground No	Remark
			Relief	Confirmed by CIT(A)				
Advance for land dealing	7,00,000/-	Para-3 Page-2	2,00,000/-	5,00,000/-	7.3	5,00,000/-	2	1. Received from Manmohan sachdeva. 2. Recorded transaction in books 3.No corroborative evidence brought o record. 4. Simply on presumption additio confirmed.
Undisclosed expenditure.	1,70,000/-	Para-4 Pg.- 3	-	1,70,000	7.3	1,70,000/-	3	Addition made on agreement to sale.
Unexplained expenditure	22,75,000/-	Para-5 Pg.-3	5,00,000/-	17,75,000/-	10.1	17,75,000/	4	Relate to payment of labour toward boundary wall. No corroborative evidence brought o record.
Unexplained expenditure	48,75,000/-	Para 6 page 4	-	48,75,000/-	11.3	48,75,000/	5	Addition made on seized paper A-2 pg 9 98 Addition made on wrong facts.

Kailash Jaiswal
ASSESSMENT YEAR 2009-10
ITA No.68/A/23

Unexplained addition	Amount	A.O. funding	CIT(A) funding		Para of CIT(A) order	Disputed issue before ITAT	Ground No	Remark
			Relief	Confirmed by CIT(A)				
Advance received from various persons.	55,00,000/-	Para 3 page 2	---	55,00,000/-	6.1.3	55,00,000/	2 and 3	1. Amount received from 11 persons. 2. Amount recorded in balance-sheet Copy of account enclosed. 3. No incriminating material brough on record. Hence addition wrongly made.
Transaction with Dr. Bansal	2.99 Cr.	Para-4 Pg.- 5	-	2.99 Cr.	7.6	2.99 Cr.	4 to 7	1. The said amount is duly included in total transaction with Dr. Bansa amounting to Rs.9.78 Cr. 2. on said issue 263 proceedings pending before ITAT. 3. The amount liable to be deleted since no such amount has been received by the assessee and origina cheque still lying with the assessee.
On account of capital gain	6,17,834/-	Para-5 Pg.-6	3,45,682/-	2,72,152/-	8.4	2,72,152/-	8	1. Relate to capital gain. Calculator wrongly done by both the two lower authorities hence liable to be deleted.

Kailash Jaiswal
ASSESSMENT YEAR 2010-11
ITA No.26/A/23

Disputed issue before ITAT	Disputed amount	A.O. finding	CIT(A) finding		Para of CIT(A) order	Disputed issue before ITAT	Ground No	Remark
			Relief	Confirmed by CIT(A)				
Unexplained expenditure	10,55,000/	Para-3 Page-2	-	10,55,000/-	4.4.4	10,55,000/-	2 and 3	(a) Addition made on loose papers LP-4 Pg.53 (b) Relate to expenditure with A.K. Bansal. (c) No corroborative evidence brought on record. (d) Simply on presumption addition made.
Undisclosed expenditure.	7,80,000/-	Para-4 Pg.- 3	-	7,80,000/-	Para 4.5.3	7,80,000/-	4	(i) Addition made on LP-15 Pg. 177-179. (ii) Mutual agreement with Vinod Kumar Jaiswal for supply of bricks.
Out of capital gain	11,89,805/-	Para-5 Pg.-3	3,73,933/	8,15,872/-	Para 4.6.4 Pg.25	8,15,872/-	5	Capital gain on sale of gold/diamond. Capital gain disclosed in return.

Kailash Jaiswal

ASSESSMENT YEAR 2011-12

ITA No.28/A/23

Nature of addition	Amount	A.O. finding	CIT(A) finding		Para of CIT(A) order	Disputed issue before ITAT	Ground No	Remark
			Relief	Confirmed by CIT(A)				
Undisclosed transaction	25,00,000/-	Para-4 Page-4	-	25,00,000/-	4.5 Pg-16	25,00,000/-	2 and 3	1. Addition made on basis of LP-16 Pg. 1 to 08. 2. Loan given by assessee to Rahul Goswami.
Undisclosed income.	5,00,000/-	Para-6 Pg.- 4	-	5,00,000/-	4.7.2 Pg.17-18	5,00,000/-	4 and 5	(i) Addition made on behalf of A-7 Pg.2 (ii) Document relate to expenditure incurred in Flat at Ghaziabad. (iii) Property purchased in name of Jayshree Jaiswal. (iv) Rs.5,00,000/- paid by cheque on 05.04.2010 by assessee to Tarun Sharma.

Kailash Jaiswal

ASSESSMENT YEAR 2012-13

ITA No.22/A/23

Unexplained addition	Amount	A.O. finding	CIT(A) finding		Para of CIT(A) order	Disputed issue before ITAT	Ground No	Remark
			Relief	Confirmed by CIT(A)				
Rough and dumb document	12,71,250/-	Para-3 Page-2	5,00,000/-	7,71,250/-	7.4	7,71,250/-	2	1. Addition on the basis of Annexure LP-12 Pg. 50- rough and dumb document. 2. It was the working paper of Noida Property and disclosed in balance sheet and the amount is more than the seized paper.
Undisclosed expenditure.	18,00,000/-	Para-4 Pg.- 3	8,00,000	10,00,000/-	10.3	10,00,000/-	4	1. Addition made on the basis of Annexure A-6 Pg.3. 2. Relates to transaction with Vishal Khare and Rahul Goswami. 3. No corroborative evidence brought on record.
Unexplained investment	6.75 Cr.	Para-5 Pg.-3	75,00,000/-	6 Cr.	11.4	6 Cr.	5-7	1. The said annexures relate to LP-11 Pg.132 & 133. 2. The said page is in two parts regarding 125 park road. 3. As per first part denotes expenses of Rs.6 Cr. No corroborative evidence brought on record. Chart reproduced at Pg. 30, 31 & 32 of CIT(A) order. 4. On said paper no date is mentioned and several years mentioned. 5. The AO considered that 6 Cr. was the expenditure

2.4 Learned Departmental Representative, on the other hand, placed reliance on the impugned appellate orders of learned CIT(A) and on the assessment orders.

3. We have heard both sides and have also gone through the material placed on record. We are persuaded by submissions and contentions made by learned A.R. for the assessee (as referred to in foregoing paragraph 4 of this order); and find them convincing. The submissions and contentions of the learned A.R. for the assessee are self evident on consideration of tabular

charts referred to in foregoing paragraph (2.3) of this order. Therefore, the additions sustained by learned CIT(A), as referred to in foregoing paragraph (2.1) of this order are hereby deleted.

4. In the result, all the appeals are allowed.

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:21/11/2025
*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.