

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI**

श्री एबी टी वर्की, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI ABY T VARKEY, JUDICIAL MEMBER AND
SHRI S. R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.:570 & 571/Chny/2025
निर्धारण वर्ष / Assessment Years: 2015-16 & 2016-17

DCIT, Central Circle -2(2), Chennai.	vs.	Pichanatha Pillai Ramesh, 6J, 4 th Block, Ceebros, Shyamala Garden, 136, Arcot Road, Saligramam, Chennai – 600 093.
(अपीलार्थी/Appellant)		[PAN:ADJPR-4813-Q] (प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. E. Pavuna Sundari, C.I.T.
प्रत्यर्थी की ओर से/Respondent by : Ms. N. V. Lakshmi, Advocate

सुनवाई की तारीख/Date of Hearing : 06.10.2025
घोषणा की तारीख/Date of Pronouncement : 09.12.2025

आदेश / O R D E R

PER S. R. RAGHUNATHA, AM :

These two appeals are filed by the revenue against the order of the Learned Commissioner of Income Tax (Appeals)- 19, Chennai [hereinafter referred to as the 'Ld. CIT(A)'] for the Assessment Year (A.Y) 2015-16 & 2016-17 arising out of the assessment orders of the assessing officer passed u/s.153A r.w.s. 143(3) of the Income Tax Act, 1961 (in short 'the Act') both dated 30.12.2017.

2. The brief facts of the case emanating from the records are that the assessee is an individual engaged in the business of film production, distribution and other film related business services such as financing, production management etc. A search U/s.132 of the Act was carried out at the business and residential premises of the assessee on 30.09.2015. During the course of search certain loose sheets were seized. The assessee had also deposed during the course of search to offer additional income of Rs.2,30,32,637/- for the A.Y.2015-16 & and a sum of Rs.2,72,00,000/- as additional income for the A.Y. 2016-17.

3. The AO on the basis of the findings of the search, initiated the assessment proceedings by issuing a notice u/s.153A of the Act dated 24.01.2017. In compliance to the said statutory notice the assessee filed his return of income on 20.11.2017 by admitting a total income of Rs.29,83,760/- and Rs.3,92,780/- for the A.Y.2015-16 and A.Y.2016-17 respectively. Further the AO issued notices to the assessee u/s.143(2) of the Act on 27.11.2017.

4. During the course of assessment proceedings, after going through the seized materials, the AO observed that the assessee has admitted in his statement recorded, a sum of Rs.2,30,32,637/- and Rs.2,72,00,000/- an additional income for the A.Y.2015-16 and 2016-17 respectively, whereas the same is not declared in the return of income filed for the A.Y.2015-16 and 2016-17.

5. The AO called for details by issuing notice u/s.142(1) of the Act and in response to the notice u/s.142(1) of the Act, the assessee submitted that the statements were given during the course of search based on un-finalised books of accounts. It was further submitted by the assessee that when there is no incriminating material, the addition cannot be made merely on the basis of statement recorded. The statement recorded during the course of the search was also retracted by the assessee during the course of search proceedings.

6. The AO after considering the above submission of the assessee, rejected the claim of the assessee and completed the assessment on the basis of statement recorded from the assessee during the course of search. The AO held that the assessee's failure to disclose the additional income accepted was only an afterthought to avoid taxes and hence the AO completed the assessment proceedings by adding the amount of Rs.2,30,32,637/- and Rs.2,72,00,000/- for the A.Y.2015-16 and 2016-17 respectively to the assessee's total income and passed orders u/s.143(3) r.w.s 153A of the Act both dated 30.12.2017.

7. Aggrieved by the order of the assessing officer, the assessee preferred an appeal before the Ld.CIT(A) for both the A.Ys. The Id.CIT(A) allowed the appeals filed by the assessee on the ground that the assessment was completed merely on the basis of the statements recorded from the assessee during the course of search (which was later retracted) and not on the basis of any incriminating material. Further, the Id.CIT(A) also observed that the assessee has explained the source of the amounts which was admitted but later retracted. The relevant paras of the order is extracted as detailed below:

For the A.Y. 2015-16:

6.12 On examination of the assessment order passed, it can be seen that the AO has relied mainly on the appellant's statement recorded u/s 132(4) of the Act. It is also evident that the appellant was not confronted by referring to any specific incriminating material/ transaction. At the outset, it is only the general statement recorded without identifying any of the transactions narrated in the seized material (loose sheet) or pen drive. However, in the absence of any specific findings by the authorised officer based on any of the seized material, there exists no basis to arrive at any undisclosed income. It is only a general admission without any nexus to the seized material. To substantiate the general admission, it requires evidence to corroborate the admission made. In the absence of corroborative evidence, the statement alone cannot substantiate the addition, especially when retracted.

*6.13 In this regard, the Hon'ble jurisdictional tribunal in the case of **ACIT v. Saveeta Institute of Medical and Technical Sciences [2012] 25 taxmann.com 138 (Chennai-Trib)** has held that addition made on the basis of the sworn statement recorded u/s 132(4) of the Act cannot be sustainable and further held that the admission made u/s 132(4) by the Special Officer of the College could not even be treated as a valid piece of evidence.*

6.13.1 *In the case of Shri. Ganesh Trading Company v. CIT [2013] 30taxmann.com170/214 Taxmann 262 (Jharkhand), the Court has held that a statement made u/s 132(4) of the Act is a piece of evidence but the same is not conclusive particularly because it is self-incriminating. Accordingly, it was concluded that no liability could be fastened solely on the basis of sworn statement. In arriving at this decision, the Court followed the judgement in the case of Kailashben Manharlal Choski v. CIT [2010] 174 Taxmann 466(Guj). Further the Apex Court in the case of Pullangode Rubber Produce Co Ltd v State of Kerala [1973] ITR 18 (SC) has held that an admission is an extremely important piece of evidence but it cannot be said that it is conclusive and further observed that it is open to the person who makes the admission to show that it is incorrect.*

6.13.2 *Further, the Apex Court in the case of Kasmira Singh v. State of Madhya Pradesh AIR 1952 SC 159, has observed that the correct way to approach a case of confession is to marshal evidence against the accused excluding the confession altogether from consideration. Where the case can be decided independent of confession, then, it is not necessary to take help of confession.*

6.13.3 *The undersigned is of the view that any additions based on statement recorded must be corroborated with independent material. The Hon'ble Apex Court in CIT v. P.V. Kalyanasundaram [(2007) 294 ITR 49] held that loose sheets or documents found cannot form the sole basis for addition unless corroborated. Therefore, the undersigned is of the view that the action of the AO, without bringing corroborative evidence while making addition in the hands of the appellant is not appropriate.*

6.14 *Further, the presumption laid down in section 132(4A) and 292C of the Act is always a rebuttable presumption. The presumption can be strengthened when there exists a strong finding found on the basis of the incriminating material found during the course of search. In the instant case, there exist no information, in the seized material indicating any suppression of income to the extent of Rs. 2.30 Crore as visualised by the AO in the assessment order. In order to invoke the provisions of section 132(4A) & 292C of the Act, the AO has to bring on record that the seized material is relevant and the statement recorded is based upon the findings of the seized material. In the absence of any such basis, the AO cannot invoke the deeming provisions provided under the Act. Therefore, the addition made by the AO on the basis of the statement recorded is **not appropriate**.*

Upon Merits

6.15 *The appellant during the course of assessment proceedings, has clarified the amount of Rs.2,30,32,637/- which was admitted during the course of search as under:*

"During the course of search, it has been found out that the capital account of Aadhithiya Fincorp (P) Ltd has been credited to the tune of Rs. 1,73,32,637/-in the name of Ramesh and Rs.57,00,000/-in the name of Suresh and Mr. Ramesh has agreed to disclose the said amounts totaling to Rs.2,30,32,637/ in his hands as undisclosed income, since the books of accounts of the company as well as Mr. Ramesh has not been finalized at that point of time.

Subsequently the books of accounts of the company as well as Mr Ramesh and duly finalized and it has been found that out of the capital credited in the name of Ramesh Rs.71,00,000/- was duly reflected in the books of accounts of Mr.Ramesh and given out of the explained sources and the remaining Rs. 1,02,32,637/ has been duly offered in the hands of Aadhithiya Fincorp (P) Ltd as the said entry was found in the books of the company only. Similarly the entry of Rs.57,00,000/- found in the name of Suresh in the books of Aadhithiya Fincorp (P) Ltd. was offered in the

hands of the company as the parties concerned are no way responsible for the entry made in their names in the books of the company.

The miscellaneous income of Rs. 12,02,200/- represents amount of Rs. 12,00,000/- declared to monthly the negative cash balance and the balance 2,200/- offered represents bank credit which cannot be explained. While giving the declaration the credit in the capital account of Aadhithiya Fincorp (P) Ltd., in the name of Ramesh & Suresh was wrongly agreed to be disclosed in the name of the party concerned."

6.16 The appellant to substantiate the above claim has submitted a detailed reconciliation statement which was also made available before the AO and the undersigned. In the reconciliation statement the appellant has clearly clarified the recognition of Rs. 2,30,32,637/- as under.

Annexure 1
PICHANATHARPILLAI RAMESH - ADJPR4813Q
AY 2015-16
Grounds for Addition and Reconciliation

#	Particulars	Amount	Total
1	Assessed Income as per the order passed u/s. 143(3) r.w.s 153A for AY 2015-16 - Net Income Returned after deductions (Gross 34,46,569) - Income agreed to be offered during searched based on unfinalized books and loose sheets	29,83,760 2,30,32,637	 2,60,16,397
1.1	Basis of the income agreed to be offered during search, (1) Ramesh - Cash Transactions (2) Suresh - Cash Transactions (3) Un reconciled during search due to unfinalized books	1,02,32,637 57,00,000 71,00,000	 2,30,32,637
2	Returned Income for AY 2015-16 (Gross) (1) Interest Income from bank (2) Interest Income from Abhishek Homes (3) Misc Income - Negative Cash Balance (4) Share of Profit from Abhishek Homes	3,090 17,78,472 12,02,200 4,62,807	 34,46,569
3	Total amount to be explained / reconciled including income already returned u/s. 153C of the I.T. Act.		2,30,32,637
4	Reconciliation Less: Income Offered (P&L) (1) Income returned for the AY 2015-16	 34,46,569	 34,46,569
5	Less: Income offered in the hands of M/s. Aadithya FinCorp (P) Ltd. for the AY 2015-16 under 'Undisclosed Income' (1) Ramesh Cash Transactions (Refer 1(1)) (2) Suresh Cash Transactions (Refer 1(2)) (3) Unreconciled transactions pertaining to Suresh. (4) Unreconciled transactions pertaining to Ramesh.	1,02,32,637 57,00,000 12,00,000 9,25,500	 1,80,58,137
6	Less: Amount pertaining to balance sheet items that were not reconciled during search, but later reconciled audit u/s. during 44AB of the I.T. Act. (1) Jewell Loan Taken from bank.	 15,00,000	 15,00,000
7	Balance amount unable to be explained or reconciled, i.e., Refer (3) - ((4) + (5) + (6)), and hence, is amount remained unexplained and agreed to be offered as income for the AY 2015-16 in the hands of appellant.		27,931

6.17 From the above reconciliation statement, the appellant was able to reconcile to the extent of Rs. 34,46,569/- including the negative cash balance which has been considered as income in the return of income filed. Further, the appellant was able to substantiate the amount of Rs. 1,80,58,137/- being the income admitted in the hands of M/s. Aadithya Fincorp Pvt Ltd for the AY 2015-16 as undisclosed income. In respect of the balance amount of Rs. 15,00,000/-, the appellant has reconciled the same with reference to the jewel loan obtained from bank. The appellant substantiated the above claim by producing evidences such as the return of income filed for the AY 2015-16 by the appellant, the return of income and computation statement in respect of M/s. Aadithya Fincorp Pvt Ltd for the AY 2015-16 and bank statement evidencing the jewel loan. The appellant after reconciling the above, the balance amount for which the appellant was unable to reconcile stands at Rs. 27,931/-only.

6.18 The undersigned is of the view that this amount is the undisclosed income that requires to be added in the hands of the appellant. Therefore, out of the addition of Rs. 2,30,32,637/- a sum of Rs. 27,931/- is hereby **sustained**. In this back drop, all the grounds raised upon this issue are hereby treated as **partly allowed** and the AO is directed to **delete** the addition to the extent of **Rs. 2,30,04,706/-** made for the AY 2015-16.

For the A.Y. 2016-17:

6.12 The appellant during the course of assessment proceedings, has clarified the amount of Rs.2,72,00,000/- which was admitted during the course of search as under.

"During the course of search it has been found out that the capital account of Aadithiya Fincorp (P) Ltd has been credited to the tune of Rs. 2,71,78,600/- in the name of Ramesh and Rs.2,46,78,600/ in the name of Suresh Rs. 10,00,000/- in the name of Kannaki Rs. 15,00,000/- and Mr. Ramesh has agreed to disclose the said amounts totaling to Rs.2,71,78,600/- in his hands as undisclosed income, since the books of accounts of the company as well as Mr. Ramesh has not been finalized at that point of time.

Subsequently the books of accounts of the company as well as Mr Ramesh are duly finalized and it has been found that out of the capital credited in the name of Ramesh Rs. 2,46,78,600/- was duly reflected in the books of accounts of Aadithiya Fin Corp P Ltd., as the said amounts were received from some other companies. Since the said entries were passed in Aadithiya Fin Corp P Ltd books, no disclosure has been made in the hands of the assessee. During the course of investigation proceedings the assessee has inadvertently agreed to offer the same in his hands. Therefore, the genuineness of the said investments in the books of Aadithiya Fin Corp has be considered in their assessment only

6.13 The appellant to substantiate the above claim has submitted a detailed reconciliation statement which was also made available before the AO and the undersigned. In the reconciliation statement the appellant has clearly clarified the recognition of Rs. 2,72,00,000/- as under.

Annexure 1
PICHANATHARPILLAI RAMESH – ADJPR4813Q
AY 2016-17
Grounds for Addition and Reconciliation

#	Particulars	Amount	Total
1	Assessed Income as per the order passed u/s. 143(3) r.w.s 153A for AY 2016-17 - Net Income Returned after deductions (Gross income 6,27,234) - Income agreed to be offered during searched based on unfinalized books and loose sheets	3,92,780 2,72,00,000	2,75,92,780
1.1	Basis of the income agreed to be offered during search (1) Ramesh – Capital Account	2,72,00,000	2,72,00,000
2	Returned Income for AY 2016-17 (Gross) (1) Interest Income from bank (2) Interest Income from Abhishek Homes (3) Misc Income (4) Share of profits from Abhishek Homes	5,777 3,30,000 57,003 2,34,547	6,27,234
3	Total amount to be explained / reconciled		2,72,00,000
4	Reconciliation Less: Income Offered (P&L) (1) Income returned for the AY 2016-17	6,27,234	6,27,234
5	Less: Income offered in the hands of M/s. Aadithya FinCorp (P) Ltd. for the AY 2016-17 under 'Undisclosed Income' head (1) Offered for Ramesh (2) Offered for Suresh	10,00,000 15,00,000	25,00,000
6	Less: Amount pertaining to balance sheet items that were not reconciled during search, but later reconciled audit u/s. during 44AB of the I.T.Act. (1) Amount pertaining to LIC Loan Taken from insurer (2) Top-up Jewell Loan from bank. (3) Amount pertaining to Sree Gokulam Chits & Finance collection money on behalf of Aadithya FinCorp (P) Ltd., partially recorded in the books of appellant to the extent of Rs. 2,08,62,398 during search. (Total for AY is 2,23,87,500)	21,72,368 10,38,000 2,08,62,398	2,40,72,766
7	Balance amount unable to be explained or reconciled, i.e., refer (3) - ((4) + (5) + (6)), and hence, is amount remained unexplained and agreed to be offered as income for the AY 2015-16 in the hands of appellant.		0

6.14 From the above reconciliation statement, the appellant was able to reconcile to the extent of Rs. 6,27,234/- Further, the appellant was able to substantiate the amount of Rs. 25,00,000/- being the income admitted in the hands of Mis. Aadithya Fincorp Pvt Ltd for the AY 2016-17 as undisclosed income under the head For Ramesh Rs. 10,00,000/- and For Suresh Rs. 15,00,000/-. In respect of the balance

amount of Rs. 2,42,72,766/-, the appellant has reconciled the same with reference to the amount pertaining to LIC loan availed amounting Rs. 21,72,368/-, Top-up Jewel Loan from bank amounting to Rs. 10,38,000/- and the amount pertaining to Sree Gokulam Chits & Finance collection money on behalf of Mis Aadithya Fincorp Pvt Ltd. The appellant substantiated the above claim by producing evidences such as the return of income filed for the AY 2016-17 by the appellant, the return of income and computation statement in respect of Mis. Aadithya Fincorp Pvt Ltd for the AY 2016-17 and bank statement evidencing the jewel loan.

*6.15 The undersigned is of the view that the appellant was able to reconcile the total amount of Rs. 2.72 crore. In this back drop, all the grounds raised upon this issue are hereby treated as allowed both on legality as well upon merits and the AO is directed to delete the addition of **Rs. 2,72,00,000/-** made for the AY 2016-17.*

8. The Id.CIT(A) held that in the absence of any specific finding by the assessing officer based on any of the seized material there exist no basis to arrive at any undisclosed income and allowed the appeal filed by the assessee.

9. Aggrieved by the orders of the Ld. CIT(A), the revenue filed these appeals which are taken up for adjudication. The grounds of appeal raised by the revenue are reproduced below:

- 1. The Order of the learned Commissioner of Income Tax (Appeals) is erroneous on facts of the case and in law.*
- 2. The Ld. CIT(A) erred in deleting the addition of Rs.2,30,04,706/- for the AY 2015-16 & Rs.2,72,00,000/- for the AY 2016-17 to the total income, on the premises that the material found and seized from the premises of the assessee cannot be held against the assessee without taking cognizance of the provisions of section 132(4A) r.w.s. 292C of the Act which provides for presumption that the contents of the documents found during the course of search are true till proved otherwise by rebutting evidence.*
- 3. For these grounds and any other ground including amendment of grounds that may be raised during the course of the appeal proceedings, the order of Ld.CIT(A) may be set aside and that of Assessing Officer may be restored.*

10. Ground No. 1 & 3 is general in nature and hence not adjudicated.

11. The only issue raised in Ground No.2 of the revenue's appeal is this, according to Sections 132(4A) and 292C of the Act, when documents are found during a search, the law presumes that the documents belong to the person from whose premises they were seized and that the contents of those

documents are true. However, in this case, the Id.CIT(A) deciding the matter did not apply this legal presumption. As a result, the material found during the search was not considered as valid evidence against the assessee.

12. In respect of the issue on addition made by the assessing officer, the Ld.DR submitted that the same is made on the basis of confessions made by the assessee, during the course of search proceedings. It was further contended by the Ld.DR that loose sheets found during the search support such additions. The Ld.DR further argued before us that section 132(4A) r.w.s 292C of the Act make a presumption against the assessee in respect of books of accounts and material seized.

13. Per contra, the Ld.AR submitted that on the date of search, i.e on 30.09.2015, which was the middle of the year, books of accounts were not completed. The confession was made by the assessee based on incomplete books of accounts wherein the petitioner had inadvertently included that income from M/s.Aadithya FinCorp Private Limited. The Ld.AR submitted that the confession was only because the books of accounts were not finalised. She further submitted that the presumption u/s.132(4A) r.w.s 292C is a rebuttable presumption and once the assessee has placed all materials before the assessing officer, the addition cannot be made solely on the basis of sworn statements. She further submitted that the loose sheets cannot form the sole basis of addition in absence of any corroborative evidence. She also submitted that, the AO has relied mainly on the assessee's statement recorded u/s.132(4) of the Act and the assesswee was not confronted by referring to any specific incriminating material. She further submitted that the assessee had also made a detailed explanation wherein the credits which formed part of the unexplained income and submitted evidence and explanation as to why the same is not part of unexplained income. She contended that the revenue not having challenged the merits of the issue and the explanation given before lower authorities, the ground of appeal of the revenue on technicality would be an academic exercise.

14. We have heard the rival contentions perused the material available on record and gone through the orders of the authorities. The solitary issue arising for adjudication is limited to whether the Ld.CIT(A) was justified in deleting the additions of Rs.2,30,32,637/- (A.Y. 2015-16) and Rs.2,72,00,000/- (A.Y. 2016-17), which were made solely on the basis of the statement recorded from the assessee under section 132(4) of the Act during the course of search. It is undisputed that the assessee, during the course of search on 30.09.2015, made a disclosure of additional income of Rs.2.30 crores (A.Y.2015-16) and Rs.2.72 crores (A.Y. 2016-17). We note that no corresponding incriminating material correlating to this quantum of income has been specifically identified, analysed, or relied upon by the AO in the assessment order. Further, we observe that the assessee has retracted the disclosure by explaining that the statement was made on the basis of un-finalised books of accounts and due to confusion regarding income from M/s.Aadithya Fincorp Pvt. Ltd. However, we find that the AO did not examine the assessee's explanation nor bring any material on record to independently establish undisclosed income. The addition was made solely on the basis that the assessee had admitted such income during the search.

15. The Revenue's primary contention is that the Ld.CIT(A) has failed to appreciate the statutory presumption under sections 132(4A) and 292C, under which the documents found in possession of the assessee are presumed to belong to him; and the contents therein are presumed to be true unless rebutted.

16. However, on perusal of the records, we find that the AO has not identified any particular seized document which, by itself, establishes undisclosed income of the quantum added. The assessment order does not describe or correlate any loose sheet or seized paper to the alleged undisclosed income. There is no finding that the loose sheets relied upon are books of accounts or that their

contents had evidentiary value strong enough to override the assessee's retraction. The presumption u/s.132(4A) and 292C is only a rebuttable presumption and is not conclusive proof. The assessee had offered an explanation supported by books and records and detailed reconciliation. This explanation has neither been disproved nor discredited by the AO.

17. Therefore, we are of the considered opinion that the Ld.CIT(A) has rightly held that the presumption cannot survive in the absence of an incriminating document that actually relates to the additions made.

18. It is also a well-settled principle that a statement u/s.132(4) of the Act, though an important piece of evidence, cannot be the sole basis of addition unless supported by corroborative material. The retraction of a statement, when accompanied by cogent explanation and supporting records, must be examined objectively by the AO. In the present case the assessee retracted the statement during the post-search proceedings itself and produced reconciliations, explanations, and evidence demonstrating that the income mistakenly included in the confession did not constitute undisclosed income. The AO neither rejected these explanations with evidence nor pointed out any discrepancy. Thus, the addition made merely on the strength of a retracted statement, and without any corroborative incriminating material, cannot be sustained. The Ld.CIT(A) has extracted and discussed the relevant seized materials and concluded that the seized loose sheets did not indicate unaccounted income of the quantum added. Further, the AO failed to link any seized asset or document to the alleged undisclosed income and the explanation regarding source of entries, including income from M/s.Aadithya Fincorp Pvt. Ltd., was duly substantiated. These findings have not been challenged by the Revenue on merits. The Revenue's appeal is confined only to the technical ground relating to the presumption u/s.132(4A) and 292C of the Act, without disputing the factual findings of the Id.CIT(A). The assessee's reconciliations and the absence of corroborative material and the lack of nexus between seized

documents and additions. Therefore, the Revenue's challenge becomes academic in nature. In view of the above discussion, we are of the considered opinion that the Ld.CIT(A) has passed a well-reasoned order after appreciating the facts, evidence, and judicial principles. Accordingly, we find no infirmity in the order of the Ld. CIT(A). The deletion of additions for A.Y. 2015-16 and A.Y. 2016-17 is upheld.

19. In the result, both the appeals of the revenue are dismissed.

Order pronounced in the open court on 09th December, 2025 at Chennai.

Sd/-

(एबी टी वर्की)

(ABY T VARKEY)

न्यायिक सदस्य/Judicial Member

Sd/-

(एस. आर. रघुनाथा)

(S. R. RAGHUNATHA)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 09th December, 2025

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आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT– Chennai/Coimbatore/Madurai/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF