

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM "DIVISION" BENCH, VISAKHAPATNAM**

(HYBRID HEARING)

**श्री रवीश सूद ,न्यायिक सदस्य एवं श्री एस बालाकृष्णन,लेखा सदस्य के समक्ष
BEFORE SHRI RAVISH SOOD, HON'BLE JUDICIAL MEMBER**

&

SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

**आयकर अपीलसं./I.T.A.Nos.137, 138 & 139/VIZ/2025
(निर्धारण वर्ष/ Assessment Years:2015-16, 2016-17 & 2017-18)**

M/s. GVA Industries Private Limited C/o. CA M.V. Prasad D.No. 60-7-13, Ground Floor Siddhartha Nagar, 4 th Lane Vijayawada -520010 Andhra Pradesh [PAN:AACCG5360Q]	Vs.	ACIT – CENTRAL CIRCLE – 1 Pratyakshakar Bhavan MVP Double Road Visakhapatnam – 530020 Andhra Pradesh
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**आयकर अपीलसं./I.T.A.Nos.221, 222 & 223 /VIZ/2025
(निर्धारण वर्ष/ Assessment Years:2015-16, 2016-17 & 2017-18)**

DCIT – CENTRAL CIRCLE – 1 5 th Floor, Direct Taxes Building MVP Colony, Visakhapatnam – 530017 Andhra Pradesh	Vs.	M/s. GVA Industries Private Limited Industrial Ward Dhamtari – 493773 Chattisgarh [PAN:AACCG5360Q]
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करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri M.V. Prasad, CA
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Shri Badicala Yadagiri, CIT(DR)
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	18.11.2025
घोषणा की तारीख/Date of Pronouncement	:	03.12.2025

आदेश / O R D E R

PER BENCH:

1. These appeals are filed by the assessee and revenue against different orders of Learned Commissioner of Income Tax (Appeals), Visakhapatnam - 3 [hereinafter in short “Ld.CIT(A)”] vide respective DIN & Order No. as stated below: -

ITA No. (A.Y.)	Filed By	DIN & Order No.	Dated
ITA No. 137/VIZ/2025 (A.Y. 2015-16)	Assessee	ITBA/APL/S/250/2024- 25/1073269071(1)	14.02.2025
ITA No. 221/VIZ/2025 (A.Y. 2015-16)	Revenue		
ITA No. 138/VIZ/2025 (A.Y. 2016-17)	Assessee	ITBA/APL/S/250/2024- 25/1073269975(1)	14.02.2025
ITA No. 222/VIZ/2025 (A.Y. 2016-17)	Revenue		
ITA No. 139/VIZ/2025 (A.Y. 2017-18)	Assessee	ITBA/APL/S/250/2024- 25/1073269503(1)	14.02.2025
ITA No. 223/VIZ/2025 (A.Y. 2017-18)	Revenue		

2. Since the appeals are belonging to same assessee, therefore, all these appeals are clubbed and heard together and a consolidated order being passed. Firstly, we take up the appeals relating to A.Y.2015-16 as lead appeals and brief facts are culled out therefrom.

A.Y. 2015-16

ITA No. 137/VIZ/2025 (A.Y. 2015-16) – Assessee Appeal

ITA No. 221/VIZ/2025 (A.Y. 2015-16) – Revenue Appeal

3. These cross appeals are filed by the assessee and revenue against order of the Ld. CIT(A) vide DIN & Order No. ITBA/APL/S/250/2024-25/1073269071(1) dated 14.02.2025 for the A.Y. 2015-16 arising out of the order passed under section 147 of Income Tax Act, 1961 (in short 'Act') dated 27.03.2022.

4. Briefly stated the facts of the case are that, the assessee being a company, which is engaged in trading of steel bars, TMT etc., filed its return of income for the A.Y. 2015-16 on 24.02.2016 declaring a total income of Rs.44,51,000/-. It was noticed by the Ld. Assessing Officer [hereinafter in short "Ld. AO"] based on the information received, that the assessee has availed accommodation entries towards purchase of steel from the suppliers namely (1) M/s.Rajendra Ispat; (2) M/s. Pratyush Steels; and (3) M/s. Abhishek Enterprises. The information also contains the copies of statements given by the suppliers recorded at the time of survey operations conducted in their cases on 24.01.2019. Thereafter, the case was reopened by issuing a notice under section 148 of the Act dated 31.03.2021 with the prior approval of the competent authority. The assessee admitted the same income while filing the return of

income in response to notice under section 148 of the Act. Subsequently, notice under section 143(2) of the Act was issued on 22.11.2021. In the statement recorded during the survey proceedings, the three suppliers have stated that they have never supplied any material and have provided only accommodation entries. The assessee was requested to furnish information regarding alleged purchases vide notice U/s.142(1) of the Act dated 22.11.2021. In response, the assessee company has furnished the ledger account copies of the alleged suppliers in their books of accounts along with copies of invoices and supporting copies of E-Way bills. It was noticed that the assessee has not furnished any proof of delivery of material at their premises except the copies of E-Way bills. The Ld. AO noticed certain discrepancies in the vehicle registration numbers mentioned in the E-Way bills and thereafter, issued a show-cause notice dated 02.03.2022 requiring the assessee as to show cause why the alleged purchases from the above alleged suppliers should not be considered for disallowance. The Ld. AO after considering the replies filed by the alleged suppliers observed that the assessee company was provided accommodation entries where there was no actual supply of material to the assessee company. The Ld. AO therefore, considered the entire purchases as bogus and accordingly added an amount of Rs.1,55,36,109/- towards alleged purchases and Rs.5,19,852/- towards alleged transportation charges.

5. On being aggrieved by the order of the Ld. AO, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A), considering the submissions of the assessee and by relying on various judicial pronouncements, partly allowed the appeal of the assessee by restricting the disallowance to 8% on the bogus purchases which worked out to Rs.12,76,445/-.

6. On being aggrieved by the order of the Ld. CIT(A), the assessee and revenue are in appeal before us by raising the following grounds of appeal: -

Grounds raised by the assessee in ITA No. 137/VIZ/2025 (A.Y. 2015-16)

- “1. On the facts and circumstances of the case, Ld. CIT(A) is not justified in estimating the profit @ 8% on bogus purchases.
2. On facts and circumstances of the case, the Ld. CIT(A) has not considered that in trading of Iron and Steel business the profit will be only between 1% to 2% while adjudicating the appeal.
3. On the facts and circumstances of the case, the Ld. CIT(A) has not considered the gross profits shown by the appellant which is @ 1.46%.
4. Any other ground that may be raised at the time of hearing of the appeal.”

Grounds raised by the revenue in ITA No. 221/VIZ/2025 (A.Y. 2015-16)

- “1. The order of the Ld.CIT(A) is erroneous both on facts and in law.
2. The Ld. CIT(A) Is not correct in law in restricting the disallowance to 8% of the bogus purchases of Rs 1,59,55,961/-.The Ld. CIT(A) ought to have upheld the entire disallowance of bogus purchases amounting to Rs.1,59,55,961/-.
3. The Ld. CIT(A) is not justified in taking a view that the entire bogus purchases cannot be taxed and directing theAO to restrict the disallowance @ 8% of the bogus purchases, without giving any cogent reason.
4. The Ld. CIT(A), on one hand, had concluded at para no. 6.9 of his order that the alleged purchases claimed by the assessee company at Rs. 1,59,55,961/-were clearly doubtful in nature and the Ld AR of the assessee

company could not rebut all the discrepancies noted by the AO. The Ld. CIT(A), on the other hand, had allowed relief to the assessee company to the tune of 92% of such unproved purchases. The Ld. CIT(A) ought not to have allowed any relief to the assessee company.

5. *The Ld. CIT(A), on one hand, had appraised of the fact that the assessee company had availed accommodation entries in the guise of alleged purchases and the said fact was unearthed at the Survey operations u/s. 133A conducted in the case of the alleged suppliers. The Ld. CIT(A), on the other hand, had directed AO to restrict the disallowance @ 8% of the alleged purchases. The Ld. CIT(A) ought not to have restricted the disallowance, instead of upholding the entire disallowance, by considering the facts of the case.*

6. *The Ld. CIT(A) ought to have considered the fact that availing an "Accommodation Entry" Is a Tax evasion mechanism and it is a serious setback to the Economy and such practices of providing/availing accommodation entries should be dealt with stern judicial action. The Ld. CIT(A) ought to have considered the fact that the assessee company had resorted to avail accommodation entry in the guise of bogus purchases, only to reduce its taxable income.*

7. *The Ld. CIT(A) ought to have considered the decision of Hon'ble Supreme Court in the case of Priya Blue Industries P Ltd Vs ACIT (2022) 138 taxmann.com 69 (SC), wherein the SLP filed by the assessee was dismissed against the Order of Hon'ble Gujarat High Court reported in 130 Taxmann.com 492 (2021) holding that assessee was beneficiary of accommodation entries and basis for formation of such belief were several inquiries and investigation by Investigation Wing that there had been escapement of income of assessee from assessment because of his failure to disclose fully and truly all material facts, reopening of assessment was justified.*

8. *The Ld. CIT(A) is not justified in restricting the disallowance to 8% of the bogus purchases, when the alleged suppliers had confirmed that they had provided accommodation entries in the guise of purchases and no material was supplied to them. The Ld. CIT(A) ought to have considered the fact of inflating expenditure by availing accommodation entries is a all or none phenomena and estimating only a certain percentage, without passing a speaking order, is not in order.*

9. *The Ld. CIT(A) ought to have considered the fact that had the Department not conducted Survey action u/s 133A in the cases of the alleged suppliers, the fact of availing accommodation entries by the assessee company in the guise of purchases, would not have come to light and the modus operandi of the assessee company would not have been unearthed.*

10. *Reliance is placed on the recent decision of Hon'ble High Court of Bombay in the case of PCIT Vs Buniyad Chemicals Ltd (Income tax Appeal no.1796/2018) dt. 17.03.2025, wherein it was held that providing*

accommodation entries is nothing but money laundering activity, which is a punishable offence under PMLA.

11. *The Ld. CIT(A) is not correct in allowing relief to the assessee, keeping in view of the fact that the assessee company had reduced its taxable profits, by availing accommodation entries. The Ld. CIT(A) ought to have appreciated the fact of availing accommodation entries is nothing but a money laundering activity and the same is a serious Economic Offence punishable under Prevention of Money Laundering Act.*

12. *The Ld. CIT(A) has erred in considering only a certain percentage of bogus purchases as not genuine, though the assessee company had not discharged its primary onus to prove the genuineness of the alleged purchases.*

13. *The Ld. CIT(A) ought to have considered the fact that the assessee company had not voluntarily made any true and full disclosure of its income. The Ld. CIT(A) ought to have appreciated the fact that it was only after detection by the Department, the bogus purchases claimed by the assessee company were disallowed and brought to tax.*

14. *The Ld. CIT(A) ought to have considered the decision of Hon'ble Supreme Court in the case of Sri B Kishore Kumar Vs DCIT (2015) 62 Taxmann.com 215/234 Taxmann 771, where in it was held that even a sworn statement shall also constitute incriminating material to dislodge any earlier finding for the purpose of making an assessment u/s 153A.*

15. *The Ld. CIT(A) ought to have considered the decision of Hon'ble Supreme Court in the case of Bannalal Jat Constructions P Ltd Vs ACIT (2019) 106 Taxmann.com 128(SC)/264 Taxmann (SC), wherein it was held that "where High Court upheld the addition made by authorities below relying upon statement made in course of search proceedings by Director of assessee company, since assessee failed to discharge its burden that admission made by Director in his statement was wrong and said statement was recorded under duress and coercion, SLP filed against decision of High Court was to be dismissed."*

16. *The Ld. CIT(A) ought to have considered the decision of Hon'ble High Court of Karnataka in the case of PCIT Vs Rajesh Exports Ltd (2023) 150 taxmann.com 18 (Karnataka), wherein it was held that "the assessee failed to substantiate loss with no credible evidences before lower authorities thereby failing to discharge primary onus lies on him to do so in respect of expenditure claimed by him in the return of income, order of Tribunal deserved to be set aside."*

17. *The Ld. CIT(A) ought to have appreciate the fact that admissions are irrelevant and may be proved as against the person who makes them, as per the section 21 of the Indian Evidence Act 1872. In the instant case, the statements given by the alleged suppliers, during the Survey proceedings u/s*

133A have an evidentiary value. The CIT(A) has erred in not considering these statements recorded, while allowing part relief to the assessee company.

18. The Ld. CIT(A) is not justified in allowing relief to the assessee without applying the decision of Hon'ble Apex Court in the case of Sumati Dayal v. CIT (1995) 214 ITR 801 (SC), wherein it was held that Surrounding circumstances and test of applying human probabilities "Though an apparent must be considered real until it was shown that there were reasons to believe that the apparent was not real in the case where a party relied on self-serving recitals in document, it was for that party to establish the truth of those recitals. Taxing authorities were entitled to look into the surrounding circumstances to find out the reality of the recitals".

19. The Ld. CIT(A) is not justified in allowing relief without applying the decision of Hon'ble Apex Court in the case of CIT v. Durga Prasad More(1971) 82 ITR 540 (SC) (546,547), wherein it was held that "Science has not yet invented any instrument to test the reliability of the evidence placed before a Court or a Tribunal. Therefore, the Courts and the Tribunals have to judge the evidence before them by applying the test of Human Probabilities. Human minds may differ as to reliability of a piece of evidence, but that sphere decision of the final fact-finding authority is made conclusive by law".

20. The Ld. CIT(A) ought not to have restricted the disallowance @ 8% of the total purchases of R\$ 1,59,55,961/- as the assessee company could not satisfactorily explain the claim of alleged purchases at the time of scrutiny proceedings, when the discrepancies were confronted by the AO.

21. The Ld. CIT(A) ought to have considered the decision of the Hon'ble Gujarat High Court in the case of N.K. Industries Ltd Vs Dy. CIT (2016) 72 Taxmann 289 (Gujarat) and the same was consequently affirmed by the Hon'ble Supreme Court reported in 84 Taxmann 195 (SC) N.K. Proteins Ltd. (earlier N.K. Industries Ltd) Vs Dy. CIT vide SLP (C) No.769 of 2017. The Hon'ble High Court held that "The Tribunal in the case of Vijay Proteins Ltd (Supra) has observed that it would be just and proper to direct the AO to restrict the addition in respect of the undisclosed income relating to the purchases in 25% of the total purchases. The said decision was confirmed by this Court as well on consideration of the matter, we find that the facts of the present case are identical to those of M/s. Indian Woollen Carpet Factory (Supra) at Vijay Proteins Ltd. (Supra). In the present case the Tribunal has categorically observed that the assessee had shown bogus purchases amounting to Rs. 2,92,93,288/- and taxing only 25% of these bogus claim goes against the principles of Section 68 and 69C of the Income Tax Act. The entire purchases shown on the basis of fictitious invoices have been debited in the trading account since the transaction of Rs. 2,92,93,288/- represented alleged purchases from bogus suppliers it was not incumbent on it to restrict the

disallowance to only Rs.73,23,322/-." The Ld. CIT(A) ought to have considered that once the purchases are conclusively proved to be non-genuine, partial disallowance of such expenditure goes against the principles.

22. *The Ld.CIT(A) ought to have considered the decisions of Hon'ble Bombay High Court in the case of PCIT Vs. Ganesh Developers in ITA No.719 of 2018 and PCIT Vs. Kanak Impex (India) Ltd. in ITA No.791 of 2021 and the decision of Hon'ble Calcutta High Court in the case of PCIT Vs Mrs.Premiata Tekriwal [2022] 143 taxmann.com 173(Cal), wherein it was held that when bogus purchases found by the Department, the entire purchases are to be disallowed but not a percentage of such purchases."*

23. *Any other ground that may be urged at the time of hearing."*

7. The only issue contested by the revenue as well as the assessee is with respect to the restriction of disallowance to 8% of the bogus purchases amounting to Rs.1,59,55,961/- by the Ld. CIT(A).

8. On this issue, Ld. Departmental Representative [hereinafter in short "Ld.DR"] submitted that assessee received accommodation entries in the form of bogus purchases from M/s. Pratyush Steels, and M/s. Rajendra Ispat aggregating to Rs.1,59,55,961/- ([Rs. 1,54,36,109 + Rs.5,19,584) (including transport charges)) for the impugned assessment year. Ld. DR invited our attention to the observations of the Ld. AO and argued that the vehicles as per the vehicle numbers provided in the E-Way bills does not have the capacity to transport the quantity of material as mentioned in the invoice and hence there is no actual supply of materials to the assessee, therefore, these invoices are accommodation entries to suppress the profits of the assessee. Ld. DR

submitted that these are all unproved purchases. Further, he also argued that Ld.AO has scrutinised the ledger accounts of the alleged parties providing accommodation entries and concluded that the payments were not being made by the assessee for the supply of materials. He vehemently argued that this again proves the fact that there is no actual supply of material but only bogus purchase invoices are accounted for the purpose of suppressing the profits of the assessee. He also submitted that assessee has also made bogus sales during the subsequent years to off-set the bogus purchases during the impugned assessment year. He further submitted that the Ld. CIT(A) has erred in considering these facts and has disallowed only 8% of the bogus purchases by estimating the profits @8% of the bogus purchases. He therefore pleaded that the order of the Ld. AO be restored.

9. Per contra, Ld. Authorised Representative [hereinafter “Ld.AR”] submitted that Ld. AO has made the additions based on the statements recorded under section 133 of the Act by the various suppliers. He further pleaded that nowhere in the statement made under section 133 of the Act assessee’s name is not mentioned and hence the contention of the revenue that bogus purchases are made by the assessee from various parties in the guise of accommodation entries is not true. He further submitted that the Ld. AO has also not made any adjustments to the sales and has not found any discrepancies in the inventory in the books of the assessee. He therefore submitted that Ld. AO has also accepted

the payments made through banking channels to various parties and has observed in Paragraph No. 10 of the assessment order that the payment made to the alleged suppliers does not change the character of availing the accommodation entries from the alleged suppliers. The Ld. AO has also not brought on record that the payments made through banking channels has been received back to back in any other form by the assessee. In these circumstances, Ld.AR submitted that the assessee has not availed any accommodation entries and hence the Ld. CIT(A) after verification of the transactions accepted the bogus purchases and has estimated the profit @8%. He further submitted that since the purchases are accounted in the books of accounts, profit element is already embedded in the return of income filed by the assessee and hence no separate addition is required with respect to the estimation of profits on bogus purchases. Ld.AR also submitted that Ld. AO has not rejected the books of accounts but has only relied on the statements recorded during the survey operations. Therefore, he pleaded that the additions made by the Ld. AO and the estimation of the profit made by the Ld. CIT(A) be deleted.

10. We have heard both the sides and perused the material available on record. It is an undisputed fact that assessee has made purchases from the suppliers namely M/s. Pratyush Steels and M/s. Rajendra Ispat during the F.Y.2014-15 as detailed below: -

Name of the Assessee Company	A.Y.	Name of the alleged supplier	Quantum of alleged purchases	Total Alleged Purchases
M/s. G.V. A. Industries P. Ltd.	2015-16	M/s. Pratyush Steels	Rs.69,02,706	Rs.1,54,109
		M/s. Rajendra Ispat	Rs.85,33,403	

11. It is the contention of the Ld. AO on verification of the invoices submitted by the assessee the Vehicles as per vehicle numbers mentioned in the E-Way bills for supply of materials does not have the load capacity to carry the weight of the materials mentioned in the invoices. Ld. AO while arriving at the conclusion observed that the suppliers in their sworn statements recorded during the survey operations of their entities have admitted that no materials has been supplied to the assessee but has provided only accommodation entries. The Ld.AO has not made any categorical findings with respect to the bogus purchases but only relied on the statements recorded during the survey operations of the relevant suppliers' companies. Various judicial precedents have held that the statement recorded under section 133 of the Act does not have any evidentiary value. Further, Ld.AO has also observed in Paragraph No.10 that the assessee has made payments through banking channels to the alleged suppliers thereby establishing the fact that the purchases have been accounted in the books of accounts and payments are made through banking channels by the assessee. Further, in the consolidated order of the assessee along with another entity passed by the Ld. AO, the Ld. AO has scrutinized only ledger account of M/s. Rajendra Ispat but has not made any observations on the

ledger accounts scrutinised in respect of M/s. Pratyush Steels for the impugned assessment year. Ld. AO has doubted the purchases made from M/s. Rajendra Ispat by observing that the assessee has not made any payment to the suppliers. Just because the outstanding balance remain unpaid, it cannot be a reason for doubting the purchases made by the assessee without bringing any material evidence by the Ld. AO. As argued by the Ld.AR, Ld. AO has not doubted the accounting of the purchases in the books of accounts of the assessee, so, accordingly the profits declared by the assessee while filing the return of income included the alleged bogus purchases. Ld. AO has also not doubted the sales and the inventory of the assessee, but observed that the assessee has availed accommodation entries from the alleged suppliers on certain invoices. In these, facts and circumstances estimation of the 8% of the bogus purchases cannot be justified in the hands of the assessee. We therefore find no merit in the argument of the Ld. AR and we are therefore inclined to set-aside the order of the Ld. CIT(A) and dismiss the grounds raised by the revenue. Accordingly, grounds raised by the revenue are dismissed and the grounds raised by the assessee are allowed by deleting the additions made by the Ld. AO and the estimation of the profit made by the Ld. CIT(A).

12. In the result, appeal of the revenue is dismissed and appeal of the assessee is allowed.

A.Y. 2016-17 & A.Y. 2017-18

ITA No. 136/VIZ/2025 (A.Y. 2016-17) (Assessee Appeal)

ITA No. 222/VIZ/2025 (A.Y. 2016-17). (Revenue Appeal)

ITA No. 137/VIZ/2025 (A.Y. 2017-18) (Assessee Appeal)

ITA No. 223/VIZ/2025 (A.Y. 2017-18). (Revenue Appeal)

13. Now coming to the appeals filed by the assessee and revenue relating to A.Y. 2016-17& A.Y. 2017-18, the grounds raised by the revenue and assessee are identical to that of the Grounds raised in appeals in ITA No.221/Viz/2025 (A.Y. 2015-16) & ITA No. 136/VIZ/2025 (A.Y. 2015-16). Since there is no change in the facts and circumstances of the case, our decision rendered in ITA No. 222/Viz/2025 for the A.Y.2015-16 & ITA No. 136/VIZ/2025 (A.Y. 2015-16), shall *mutatis mutandis* apply to the appeals relating to A.Y. 2016-17 & A.Y.2017-18. Accordingly, grounds raised by the revenue are dismissed and grounds raised by the assessee are allowed.

14. In the result, appeals filed by the revenue are dismissed and appeals filed by the assessee are allowed.

15. To sum up, appeals filed by the revenue are dismissed and the appeals filed by the assessee are allowed.

Order pronounced in the open court on 03rd December,2025.

Sd/-

(रवीश सूद)

(RAVISH SOOD)

न्यायिक सदस्य/JUDICIAL MEMBER

Dated: 03.12.2025

Giridhar, Sr.PS

Sd/-

(एस बालाकृष्णन)

(S. BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER

आदेश की प्रतिलिपिअग्रेषित/ Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee : **(i) M/s. GVA Industries Private Limited**
C/o. CA M.V. Prasad
D.No. 60-7-13, Ground Floor
Siddhartha Nagar, 4th Lane
Vijayawada -520010
Andhra Pradesh

(ii) M/s. GVA Industries Private Limited
Industrial Ward
Dhamtari – 493773
Chattisgarh
2. राजस्व/ The Revenue : **(i) DCIT – CENTRAL CIRCLE – 1**
5th Floor, Direct Taxes Building
MVP Colony, Visakhapatnam – 530017
Andhra Pradesh

(ii) ACIT – CENTRAL CIRCLE – 1
Pratyakshakar Bhavan
MVP Double Road
Visakhapatnam – 530020
Andhra Pradesh
3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam