

**IN THE INCOME TAX APPELLATE TRIBUNAL
"E" BENCH, MUMBAI**

**SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No.5665/MUM/2025
(Assessment Year:2010-2011)**

Kaishar Interiors Private Limited

Atlanta Building, 15th Floor,
Office No.156/157, Jamnalal Bajaj Marg,
Nariman Point, Mumbai - 400021. Maharashtra.
[PAN:AAACK1477A]

..... **Appellant**

Vs

**Deputy Commissioner of Income Tax,
Circle 4(2)(2), Mumbai**

Kautilya Bhavan, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051
Maharashtra.

..... **Respondent**

Appearance

For the Appellant/Assessee : Shri Dinesh Kukreja &
Ms. Priyanshi Chokshi

For the Respondent/Department : Shri Hemanshu Joshi

Date

Conclusion of hearing : 11.11.2025

Pronouncement of order : 07.01.2026

ORDER

Per Rahul Chaudhary, Judicial Member:

1. The present appeal preferred by the Assessee is directed against the order, dated 03/07/2025, passed by the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'the **CIT(A)**'] whereby the Ld. CIT(A) had dismissed the appeal against the Assessment Order, dated 26/03/2016, passed under Section 143(3) read with Section 147 of the Income Tax Act, 1961 for the Assessment Year 2010-2011.

2. The Assessee has raised following grounds of appeal :

"1. *On the facts and circumstances of the case and in law, CIT(A) grossly erred in confirming the additions made by the Ld. AO at Rs. 55,88,020/- comprising bogus purchases at Rs. 39,25,193/-, Section 14A disallowance at Rs. 31,935/-, and motor car expenses at Rs. 16,30,892/-.*

On Jurisdiction to issue notice u/s 148 of the Act

2. *On the facts and circumstances of the case and in law, the Ld AO erred in issuing notice u/s 148 of the Act dated 18.03.2015.*
3. *On the facts and circumstances of the case and in law, the Ld AO erred in issuing notice u/s 148 of the Act dated 18.03.2015 without mentioning the material particulars like the amount of income, year for which reassessment is sought etc.*
4. *On the facts and circumstances of the case and in law, the Ld. AO erred in issuing notice u/s 148 of the Act dated 18.03.2015 merely relying on lists shared by the Sales Tax Department without independent enquiry, constituting borrowed satisfaction.*
5. *On the facts and circumstances of the case and in law, the Ld AO erred in issuing notice u/s 148 of the Act dated 18.03.2015 solely based on information from the Sales Tax Department without drawing a live link between material and reasons to believe.*
6. *On the facts and circumstances of the case and in law, the Ld AO erred in issuing notice u/s 148 of the Act dated 18.03.2015 based on incorrect information received from the Sales Tax Department without further verification.*
7. *On the facts and circumstances of the case and in law, the Ld AO erred in proceeding with the reassessment proceedings u/s 147 of the Act despite the submissions of the Appellant that the information received from the Sales Tax Department is incorrect and does not pertain to the Appellant.*

On additions made for bogus purchases

8. *On the facts and circumstances of the case and in law, the Ld. AO and CIT(A) erred in disallowing the purchases to the extent of Rs.39,25,193/-, alleging it to be bogus purchases.*
9. *On the facts and circumstances of the case and in law, the Ld AO and CIT(A) erred in treating only the purchases as bogus without doubting the genuineness of the corresponding sales made and closing stock recorded in the books of accounts.*
10. *On the facts and circumstances of the case and in law, the Ld. AO and CIT(A) erred in placing reliance on third-party statements/material to allege "bogus purchases" without granting*

cross-examination of any of the suppliers whose statements were recorded.

11. *On the facts and circumstances of the case and in law, the Ld AO and CIT(A) erred in disallowing the purchases on the grounds that the vendors were not traceable.*
12. *On the facts and circumstances of the case and in law, the Ld. AO and CIT(A) erred in relying on statements made by the third parties which do not contain any reference to transactions with the Appellant.*
13. *On the facts and circumstances of the case and in law, the Ld. AO and CIT(A) erred in treating the purchase expenditure as bogus disregarding the document evidence submitted by the Appellant to prove the genuineness of purchases.*
14. *On the facts and circumstances of the case and in law, the Ld. AO and CIT(A) erred in disallowing 100% of the amount of purchases disregarding the documentary evidences submitted by the Appellant.*

On disallowance of expenditure u/s 14A

15. *On the facts and circumstances of the case and in law, the Ld. AO and CIT(A) erred in increasing the disallowance of the expenditure u/s 14A of the Act read with Rule 8D of the Income Tax Rules, 1962 ("Rules") to Rs.31,935/-.*

On disallowance of Motor Car Expenses

16. *On the facts and circumstances of the case and in law, the Ld. AO and CIT(A) erred in making disallowances relating to Motor Car being depreciation amounting to Rs. 6,06,948, interest on car loan amounting to Rs.3,20,659 and fuel and maintenance expenses amounting to Rs.7,03,285 on the ground that the car is registered in the name of director of the appellant and not appellant."*

3. The relevant facts in brief are that the Assessee is a private limited company engaged in the business of interior designing and allied works. For the Assessment Year 2010-2011, the Assessee filed return of income declaring total income of INR.84,53,480/-. The aforesaid return was processed under Section 143(1) of the Act. Subsequently, on the basis of information received from the Director General of Income Tax (Investigation), Mumbai to the effect that Assessee was one of the beneficiary of receiving bogus accommodation entry for purchase of goods from the parties identified by the Maharashtra Sales

Tax Department as Hawala Operator, reassessment proceedings under Section 147 of the Act were initiated by issuance of notice, dated 18/03/2015, under Section 148 of the Act. Copy of the reasons recorded for reopening the assessment were provided to the Assessee against which the Assessee filed objections. In the objections the Assessee took a stand that out of 13 parties stated in the reasons recorded for reopening assessment from whom the Assessee was alleged to have taken bogus accommodation entry, the Assessee had only transacted with 3 parties (namely, M/s. Parasnath Enterprises, M/s. Shiv Industries & Karni Granimarmo Pvt. Ltd.) during the relevant previous year. Further, the Assessing Officer had no evidence that the purchases made from the aforesaid three parties were bogus and therefore, reassessment proceedings ought to be dropped. Vide, Order, dated 21/12/2015, the Assessing Officer disposed off the objections raised by the Assessee observing that the Assessee has accepted that Assessee had made purchases from three parties which was identified by the Maharashtra Sales Tax Department as Hawala Operators after conducting detailed inquiry/investigation. Information received from the Maharashtra Sales Tax Department through Director General of Income Tax (Investigation), Mumbai constituted sufficient tangible material for initiating reassessment proceedings for forming a belief that income chargeable to tax had escaped assessment on account of failure of the Assessee to disclose fully and truly all material facts necessary for the Assessment Year 2010-2011. After disposing the objections raised by the Assessee, the Assessing Officer proceeded with the reassessment proceedings. Vide Assessment Order, dated 26/03/2016, the Assessing Officer completed the assessment under Section 143(3) read with Section 147 of the Act and assessed income of INR.1,40,41,497/- after making following additions/disallowance to the returned income:

- (a) addition of INR.39,25,193/- in respect of bogus purchases
- (b) disallowance of INR.31,935/- under Section 14A of the Act
- (c) disallowance of INR.16,30,892/- related to motor car

4. Being aggrieved the Assessee has preferred the appeal before the Learned CIT(A), Learned CIT(A) dismissed the appeal vide order, dated 03/07/2025.
5. Now, the Assessee has carried the issue before this Tribunal on the grounds reproduced at Paragraph 2 above. We have heard the rival submissions and perused the material on record.

Ground No.1

6. Ground No.1 raised by the Assessee is general in nature and does not require separate adjudication in view of the specific grounds raised in the present appeal herein below.

Ground No.2 to 7

7. Ground No.2 to 7 raised by the Assessee raised by the Assessee challenged the validity of reassessment proceedings. We have given thoughtful consideration to submission advanced by both the sides on this issue and have also taken into consideration the written submission filed by the Assessee.
8. The Assessing Officer had recorded following reasons for reopening the Assessment for the Assessment Year 2010-2011:

- "1. *Return of Income, declaring total income of Rs.84,53,480/- was e-filed on 29.09.2010. The return was processed u/s.143(1) of the Income Tax Act, 1961.*
2. *Further, the information has been received from the Director General of Income Tax (Investigation), Mumbai that the Maharashtra Sales Tax Department, Mumbai has provided the list of companies indulged in availing bogus purchase entries. On perusal of the list provided, it is observed that the assessee company is also one of the beneficiaries indulged in availing accommodating purchase entries. The details of the same are as under:*

S. No.	Hawala Tin	Hawala Name	Hawala PAN	Amount of Transaction
1.	27600056557V	SURAT TIMBER MART	AAAPT77120	1,04,652
2.	27310540795V	OM CORPORATION	AYZPS5296B	9,64,934

3.	27070656939V	JAINAM TRADE CORPORATION	APUPS9556G	9,22,192
4.	27160660721V	PARASNATH ENTERPRISE	AIXPJ1600J	9,28,964
5.	27280504194V	MANAV IMPEX	AGNPP1236C	53,382
6.	27900617246V	MANGAL TRADERS	AIHPD5893K	89,440
7.	27620254717V	VINAY TRADING CO.	AAAPR9098K	1,42,378
8.	27580387920V	MAHAJAN IMPEX	AFVPP5229A	25,262
9.	27390006087V	VARSHA TRADING CO.	AAJPP6395A	40,049
10.	27680272629V	SHIV INDUSTRIES	AMIPS8519C	1,35,200
11.	27570603120V	SUVIDHA ASSOCIATES	AEQPM7622E	1,49,693
12.	27050605152V	SENIOR CORPORATION	AFDPM7754B	3,12,422
13	27430671000V	KARNI GRANIMARMO PRIVAE LIMITED	AADCK4458N	11,24,998
			Total	49,93,566

3. *In view of the facts mentioned above, I have reasons to believe that the assessee has failed to disclose fully and truly all material facts necessary for assessment. Thus, I have reason to believe that the income chargeable to tax of the assessee company M/s Kaishar Interiors Pvt. Ltd., PAN:AAACK1477A for AY 2010-11 has escaped assessment. Thus, in view of explanation 2 fo section 147 of the Income Tax Act, 1961 income of Rs.49,93,566/- escaping assessment is required to re-assessed.*

4. *Issue notice u/s. 148 of the Income Tax Act, 1961."*

9. The Assessee has challenged the validity of the assessment proceedings initiated under Section 147 of the Act. However, on perusal of grounds raised by the Assessee before the Learned CIT(A), we find that the Assessee had challenged the additions/disallowance made by the Assessee on merits only. During the course of hearing Learned Authorized Representative for Assessee had placed reliance upon the Letter, dated 25/02/2015, filed during the assessment proceedings wherein it was contended that during the relevant previous year the Assessee had only transacted with 3 out of 13 parties identified in the reasons recorded for reopening assessment for the Assessment Year 2010-2011. It was contended that the Assessing Officer had no evidence on the basis of which reassessment proceedings could have been initiated by the Assessing Officer. During

the appellate proceedings before this Tribunal it was contended on behalf of the Assessee that the Assessing Officer had initiated reassessment proceedings based upon incorrect information and that the grounds raised by the Assessee challenging the validity of the reassessment proceedings raising pure question of law could have been raised for the first time before this Tribunal even though the same was not specifically raised before the Learned CIT(A).

10. As per the information received by the Assessing Officer from the Director General of Income Tax (Investigation), Mumbai, the Assessee had transaction with 13 parties identified by the Maharashtra Sales Tax Department, Mumbai as providing bogus accommodation entries for purchase of goods during the relevant previous year. The Assessing Officer formed the belief that the Assessee had recorded bogus purchases which had resulted in escapement of income for the Assessment Year 2010-2011. It is admitted position that the return filed by the Assessee was processed under Section 143(1) of the Act and no regular assessment was framed on the Assessee. It is not the case of the Assessee that the break-up and details of all the purchases made by the Assessee during the relevant previous year were available with the Assessing Officer at the time of reasons recorded for re-opening the assessment. The material on record shows that the information was received by the Assessing Officer by the Director General of Income Tax (Investigation), Mumbai regarding parties identified as bogus purchase accommodation entry provider identified by Maharashtra Sales Tax Department, Mumbai and that the Assessee was also one of the beneficiaries of accommodation entry for bogus purchases. In our view the information/material received by the Assessing Officer constituted sufficient tangible material to initiate reassessment proceedings under Section 147 of the Act. The Assessing Officer had reasons to believe that on account of bogus accommodation entries for bogus purchases taken by the Assessee income chargeable to tax for the Assessment Year 2010-2011 had

escaped assessment. Explanation 2 to Section 147 of the Act (as applicable at the relevant time) provided that in a case where return of income has been filed and no assessment has been framed it shall be deemed to be a case where income chargeable to tax has escaped assessment where the Assessing Officer notices that the Assessee has claimed excessive deduction. In the present case the reassessment proceedings were initiated within a period of 4 years from the relevant assessment year and no assessment under Section 143(3) of the Act was framed on the Assessee. Further, the Assessing Officer was of the view that the Assessee had claimed excessive deduction for purchases on the basis of accommodation entry for bogus purchases taken from the identified parties. Therefore, in the facts and circumstances of the present case all the conditions necessary initiating reassessment proceedings under Section 147 of the Act stood satisfied. Therefore, we do not find any infirmity in the reasons recorded by the Assessing Officer re-opening assessment and the initiation of reassessment proceedings under Section 147 of the Act for the Assessment Year 2010-2011.

11. The contention of the Assessee that the reasons recorded for reopening the assessment were based upon incorrect facts cannot be accepted in the facts and circumstances of the present case. It is admitted position that the Assessee had transacted with 3 of the 13 parties listed by the Assessing Officer in the reasons recorded for reopening the assessment. It is settled legal position that in the case of *Raymond Woollen Mills Ltd. vs. Income-tax Officer* [1999] 236 ITR 34 (SC) it was held by the Hon'ble Supreme Court that at the stage of issuance of notice under Section 148 of the Act for initiating reassessment proceedings under Section 147 of the Act prima facie there must be some material on the basis of which reassessment proceedings could be initiated and the sufficiency or correctness of the such material is not to be considered at that stage. In the present case clearly there was tangible material to initiate reassessment

proceedings. Merely for the reason that the Assessing Officer had not transacted with 10 out of 13 parties during the relevant previous year does not lead to a conclusion that the Assessing Officer had proceeded to initiate reassessment proceedings on incorrect assumption of facts. The Assessee had admitted to have entered into the purchase transactions with 3 of the parties identified during the relevant previous year. At the relevant the Assessing Officer had information that the Assessee had transacted with 13 parties identified by the Maharashtra Sales Tax Department, Mumbai as accommodation entry providers. The Assessing Officer had formed a belief that income chargeable to tax had escaped assessment on account of accommodation entries of bogus purchases taken by the Assessee and while framing assessment the Assessing Officer made the addition in respect of purchases made from 3 parties accepting the contention of the Assessee that the Assessee had not transacted with 10 of the 13 parties listed in the reasons recoded for re-opening the assessment. The conclusion drawn by the Assessing Officer while passing the assessment order under Section 143(3) read with Section 147 of the Act after examining the correctness of the information/material received by the Assessing Officer cannot invalidate the belief formed by the Assessee at the time of recording reasons for reopening assessment on the basis of such material at the stage of issuance of notice under Section 148 of the Act.

12. In view of the above, we reject the challenge mounted by the Assessee to the validity of the reassessment proceedings under Section 147 of the Act and dismiss Grounds No.2 to 7 raised by the Assessee as being without merit.

Ground No.8 to 14

13. Ground No.8 to 14 raised by the Assessee raised by the Assessee are directed against the disallowance to the extent of INR.39,25,193/- confirmed by the Learned CIT(A) treating the same to be bogus

purchases.

14. We find that the Assessing Officer had disallowed deduction claimed by the Assessee in respect of purchases aggregating to INR.39,25,193/- made from the following parties:

S. No.	TIN of the purchasing party	Purchase Party	Hawala PAN	Amount (in INR.)
1.	27910623885V	Donear Trading Pvt. Ltd.	AACCD4946K	60142
2.	27450374741V	Nikhil Enterprises	AKWPM0095R	714223
3.	27490339033V	N. B. Enterprises	AAYPL7154J	853887
4.	27160660721V	Parasnath Enterprises	AIXPJ1600J	1026216
5.	27720623650V	Hindustan Corporation	AAQPP4554N	10527
6.	27680272629V	Shiv Industries	AMIPS8519C	135200
7.	27430671000V	Karni Granimarmo Pvt. Ltd.	AADCK4458N	1124998
			Total	39,25,193

15. Assessing Officer has recorded in the Assessment Order that during the assessment proceedings the Assessee had failed to furnish any delivery challan in respect of the aforesaid purchases even though the Assessee was asked to prove the genuineness of purchases and provide invoice, delivery challans, transport receipt, bank statement, and nexus of purchases with sales (using register like Q.C. Register, Stock Register etc. for specific Batch Number). The Assessing Officer had further recorded that the notice issued under Section 133(6) of the Act to the above parties were returned un-served with the remarks 'left/not known'. Even in the appeal preferred by the Assessee, the Learned CIT(A) had relied on the aforesaid findings returned by the Assessing Officer while confirming the disallowance/addition of INR.39,25,193/-. During the course of hearing of the present appeal it was submitted on behalf of the Assessee that some of the documents/information sought by the Assessing Officer was not maintained by the Assessee since it was engaged in the business of carrying in interior designing and construction activities and was not maintaining records similar to those maintained by a trader or manufacturer. It was submitted that the Assessee had filed ledger accounts, tax invoices along with delivery challan and purchase orders

before the Assessing Officer. However, the same was not taken into consideration by the Assessing Officer and the Learned CIT(A). On perusal of factual paper book filed by the Assessee, we find that the Assessee had filed party wise, purchase register, ledger account and corresponding invoices. The aforesaid invoices were either accompanied by a delivery challan or contained handwritten receipt of delivery on the face of the invoice. Therefore, the findings returned by the Assessing Officer and the Learned CIT(A) to the effect that the Assessee had failed to file any document showing delivery of goods is factually incorrect. The Learned Authorised Representative had also disputed that notice under Section 133(6) of the Act were issued and/or the same were returned back as un-served and had placed on record copy of RTI application, dated 05/09/2025, seeking a copy of notice issued by the Assessing Officer under Section 133(6) of the Act. Given the aforesaid, we are of the view that the findings returned by the Assessing Officer and the Learned CIT(A) cannot be sustained and the invoice and delivery challan furnished by the Assessee require verification to establish the genuineness of the purchase transactions. Accordingly, we set aside addition of INR.39,25,193/- made by the Assessing Officer with the directions of the Assessing Officer to adjudicate issue afresh after granting the Assessee a reasonable opportunity of being heard. The Assessing Officer would be at liberty to carry out inquiry/investigation (including issuance of notice under Section 133(6) of the Act) as Assessing Officer may deem fit to adjudicate the issue. The Assessee also be at liberty to produce before the Assessing Officer such documents/details as the made deem fit to support the genuineness of purchases under consideration. In terms of the aforesaid, Ground No.8 to 14 raised by the Assessee are allowed for statistical purpose.

Ground No.15

16. Ground No.15 raised by the Assessee raised by the Assessee is directed against the disallowance to the extent of INR.39,25,193/-

made by the Assessing Officer under Section 14A of the Act.

17. The relevant facts in brief are that in the relevant previous year the Assessee had earned dividend income of INR.1,53,610/- which was claimed to be exempt. The Assessee had made suo moto disallowance of INR.7,210/- under Section 14A read with Rule 8D of the Income Tax Rules, 1962 (in short '**IT Rules**'). However, the Assessing Officer computed the disallowance at INR.31,935/-.
18. The Learned CIT(A) confirmed the disallowance made by the Assessing Officer observing that the Assessee had failed to furnish any evidence to show no expenses were incurred for earning exempt income and that the disallowance under Section 14A read with Rule 8D of the IT Rules was mandatory.
19. During the appellate proceedings before this Tribunal the Learned Authorized Representative for the Assessee submitted that the amount of expenditure by way of interest taken for the purpose of calculation of disallowance under Section 14A of the Act read with Rule 8D IT Rules was wrongly considered to INR.15,98,198/- whereas the actual amount of expenditure by way of interest was INR.4,53,067/- as disclosed in Schedule 14 under Schedules forming part of the Profit and Loss Account. Further, the value of total assets considered by the Assessing Officer for the purpose of computing the average of the total assets was incorrect. The value considered by the Assessing Officer was the total amount reflected on the asset side of the Balance Sheet. However, these said figures were net of liabilities and not the actual total value of assets. On account of the aforesaid errors, there was a mismatch in the amount of disallowance computed by the Assessee and the Assessing Officer. It was submitted that the case the aforesaid errors were corrected, no further disallowance in addition to suo moto disallowance of INR.7,207/- would be warranted under Section 14A read with Rule 8D of the IT Rules.

20. Per contra the Learned Departmental Representative supported the order passed by the Assessing Officer on this issue and submitted that there was no infirmity in the disallowance as computed by the Assessing Officer under Section 14A read with Rule 8D of the IT Rules.
21. Having perused the material on record, we find merit in the contention advanced on behalf of the Assessee. As per Schedule 14 of the Financial Statements the interest expenditure incurred during the relevant previous year was INR.4,53,067/-. Similarly, while computing the value of the total assets for the purpose of computing disallowance under Rule 8D of the IT Rules the Assessing Officer had taken into consideration the net asset figures stated in the balance sheet. Accordingly, we direct the Assessing Officer to recomputed the amount of disallowance computed under Section 14A read with Rule 8D of the IT Rules after taking into consideration the computation of the suo moto disallowance made by the Assessee and the correct figure of interest expenses and total value of asset. In terms of the aforesaid Ground No.15 raised by the Assessee is allowed for statistical purpose.

Ground No.16

22. Ground No.16 raised by the Assessee raised by the Assessee relates to disallowance of depreciation allowance, interest on car loan, and 50% of the motor car fuel & other expenses
23. We find that the Assessing Officer had disallowed the claim for depreciation of motor car and the expenses incurred as interest on car loans on the ground that the motor vehicle was purchased in the name of company and not in the name of the Assessee.

The Assessing Officer also observed that the Directors had used the car for personal purpose and 50% of motor fuel and other expenses amounting to INR.7,03,285/- should be disallowed.

Thus, the Assessing Officer had made the following disallowances in

relating to motor car:

Particulars	INR.
Depreciation on the Car	6,06,948
Interest on Car loan	3,20,659
Motor Car fuel and other Expenses (50%)	7,03,285
Total	16,30,892

24. In the appeal preferred by the Assessee, the Learned CIT(A) rejected the aforesaid additions/disallowance observing as under:

"4. *The appellant's assertion that cars are in the name of the company is contradicted by the AO's findings. Even if the appellant's contention is accepted, the lack of proper documentation and log books to establish exclusive business use renders the claim unsustainable.*

5. *The disallowance of motor car expenses amounting to Rs.16,30,892/- is hereby confirmed."*

25. Being aggrieved, the Assessee has carried the issue before this Tribunal.

26. We have heard both the sides on this issue and have perused the material on record. We find that while the Assessing Officer had given a finding that the cars were registered in the name of the director of the Assessee-company, on perusal of material on record shows that the said finding returned by the Assessing Officer is factually incorrect. The Assessee has placed on record tax invoice and registration certificates for the cars which establish that the cars were registered in the name of Assessee-Company. We also find merit in the contention advanced on behalf of the Assessee that there was no basis for making an adhoc disallowance of 50% of motor car fuel and other expenses on the ground that the cars might have been used for personal purpose by the director. There is nothing on record to suggest that the cards were used for personal purpose and therefore, disallowance of expenses on the ground of personal use of cars cannot

be sustained. Our view draws support from the decisions of Mumbai Bench of the Tribunal in the case of Shamrock International Ltd vs. ITO [4155/Mum/2008] cited on behalf of the Assessee. In view of the aforesaid, accepting the contention of the Assessee, we deleted the disallowance of INR.16,30,892/- made by the Assessing Officer and direct the Assessing Officer to grant corresponding deduction for expenses and depreciation on car as claimed by the Assessee. Accordingly Ground No.16 raised by the Assessee is allowed.

27. In result, the present appeal preferred by the Assessee is partly allowed.

Order pronounced on 07.01.2026

Sd/-
(Prabhash Shankar)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated :07.01.2026
Milan, LDC

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि ,आयकर अपीलीय अधिकरण ,मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार /(Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai