

<p>आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  <b>IN THE INCOME TAX APPELLATE TRIBUNAL 'B' BENCH: CHENNAI</b></p> <p>श्री एबी टी. वर्की, न्यायिक सदस्य एवं  श्री एस.आर.रघुनाथ, लेखक सदस्य के समक्ष</p> <p><b>BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND  SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER</b></p>		
<p>आयकर अपील सं./ITA No.2593/CHNY/2025  निर्धारण वर्ष/Assessment Year: 2017-18</p>		
<p>The Coimbatore Co-Operative-  Housing Society Ltd.,  15, Gopalapuram, 2<sup>nd</sup> Street,  Coimbatore – 641 018.  [<b>PAN: AABAT 0297 N</b>]</p>	<p><b>v.</b></p>	<p>The Income Tax Officer,  Non-Corporate Ward-1(1),  Coimbatore.</p>
<p><b>(अपीलार्थी/Appellant)</b></p>		<p><b>(प्रत्यर्थी/Respondent)</b></p>
<p>अपीलार्थी की ओर से/ Appellant by</p>	<p>:</p>	<p>Shri S. Ramachandran, CA</p>
<p>प्रत्यर्थी की ओर से /Respondent by</p>	<p>:</p>	<p>Shri K. Ilaiyaraja, Addl.CIT</p>
<p>सुनवाई की तारीख/Date of Hearing</p>	<p>:</p>	<p>18.12.2025</p>
<p>घोषणा की तारीख /Date of Pronouncement</p>	<p>:</p>	<p>04.02.2026</p>

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

This is an appeal preferred by the assessee-society against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter 'the Ld.CIT(A)'), Delhi, dated 27.08.2025 for the Assessment Year (hereinafter 'AY') 2017-18.

2. The main grievance of the assessee is against the action of the Ld.CIT(A) disallowing the claim of interest of Rs.11,25,431/-



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u/s.80P(2)(a)(i) of the Income Tax Act, 1961 (hereinafter 'the Act') which interest, assessee received from its savings bank account maintained with Axis Bank, which according to the assessee was 'income' attributable to its business operation.

3. Brief facts are that the assessee is a co-operative credit society earning income from advancing loans to its members for construction of new dwelling houses or for additions & repairs, maintenance of existing houses and discharge of prior debts. In the relevant year under consideration, assessee had filed its return of income/ITR on 12.03.2018 for AY 2017-18 declaring 'nil' income (gross total amount Rs.4,04,77,205/- less deduction u/s.80P Rs.4,04,77,205/-). The AO is noted to have taken up the ITR for scrutiny and accepted the returned income declared by the assessee vide assessment order dated 18.12.2019 passed u/s.143(3) of the Act. Thereafter, the Ld PCIT, Coimbatore-1, is noted to have exercised his revisional jurisdiction u/s.263 of the Act by taking note of the fact that the assessee had derived miscellaneous income which included interest earned out of savings bank account maintained with Axis Bank amounting to Rs.11,25,431/-, which income according to him was not allowable as deduction u/s.80P of the Act and directed the AO vide order dated 01.02.2022 to examine the allowability of such deduction.



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Pursuant to the same, the AO is noted to have passed the reassessment order dated 20.03.2023 u/s.143/263 of the Act, wherein he disallowed the interest earned by assessee on its money kept with the Axis Bank to the tune of Rs.11,25,431/-. Thus, the AO disallowed the claim made by the assessee u/s.80P(2)(a)(i) of the Act. On appeal, the Ld.CIT(A) has confirmed the action of the AO. Aggrieved by the impugned action of the Ld.CIT(A), the assessee is before us.

4. We have heard both the parties and perused the records. We find that there is no dispute that assessee is a credit society [refer bye-law, wherein it is noted that one of the main objects of the assessee, (as per clause-6 of the bye-law), was offering credit facility for construction of new dwelling houses as well as for addition and repairs & maintenance of the existing houses]. The sole controversy in this case is, whether assessee is eligible to claim deduction u/s.80P(2)(a)(i) of the Act on the interest income derived from its savings bank account maintained with Axis Bank to the tune of Rs.11,25,431/-. The AO is noted to have disallowed the claim by citing the decision of Hon'ble Supreme Court in the case of Totgars, Co-operative Sale Society Ltd., vs. ITO reported in [2010] 322 ITR 283 (SC); and Citizen Co-operative Society Ltd., vs. ACIT reported in [2017] 397 ITR 1 (SC). On appeal, the Ld.CIT(A) is noted to have confirmed the action of the AO. The Ld.AR of the assessee assailed



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the action of the Ld.CIT(A) and submitted that the AO/CIT(A) erred in applying the ratio of the aforesaid two decisions which according to him, are not applicable to the facts of the case and asserted that assessee is a credit society giving credits to its members and is not carrying on any separate business for earning such interest income. According to assessee, the interest income earned from Axis Bank is attributable to the business of providing credit facilities to its members/carrying on the business of banking. Therefore, according to assessee, the income so derived is the amount of profits and gains of business attributable to the activity of carrying on the business of banking or providing credit facilities to its members. Thus, according to assessee the assessee society is entitled to deduction under section 80P(2)(a)(i) of the Act.

5. As noted, the dispute is regarding the interest-income, which assessee derived from its savings bank account in Axis Bank to the tune of Rs.11,25,431/-. In this regard, it is noted that the main business of the assessee was providing credit facility to its members from which assessee earned interest-income, which is its main source of business income. And the assessee is noted to have deployed some amounts (when it is not required to be given to its members) in the savings bank of Axis Bank, from which assessee earned interest-income, which is incidental to the main business of the assessee; and is attributable to its business activity



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of assessee. Hence, once the savings bank 'interest-income' partakes the colour of business income, such income is eligible for deduction under sub-clause (i) of clause (a) to sub-section (2) of Section 80P of the Act. Therefore, according to us, the Ld.CIT(A)/AO erred in denying the claim of deduction by erroneously relying on the case law of Totgars, Co-operative Sale Society Ltd., vs. ITO (*supra*) and Citizen Co-operative Society Ltd., (*supra*). In the case of Totgars, Co-operative Sale Society Ltd. the Hon'ble Supreme Court was dealing with a case where the assessee/Co-operative Society, apart from providing credit facilities to the members, was also in the business of marketing of agricultural produce grown by its members. The sale consideration received from marketing agricultural produce of its members was retained in many cases. The said retained amount which was payable to its members from whom produce was bought, was invested in a short-term deposit/security. Such an amount which was retained by the assessee-Society was a liability and it was shown in the balance sheet on the liability side. Therefore, to that extent, such interest income cannot be said to be attributable either to the activity mentioned in Section 80P(2)(a)(i) of the Act or under Section 80P(2)(a)(iii) of the Act. Therefore in the facts of the said case, the Apex Court held the assessing officer was right in taxing the interest income indicated above under Section 56 of the Act. Further the Apex Court made it clear that they are confining the said judgment to the facts of that case.



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So, this case law [Totgars, Co-operative Sale Society Ltd] is not applicable to the facts of the case. Further, we find that the other case law cited by the AO/CIT(A) i.e., the case of Citizen Co-operative Society Ltd., (*supra*), is not applicable and distinguishable. And note that in that case the society was engaged in granting loans to general public without any approval from Registrar of Societies, which activity was ultra-vires to its objects and hence that assessee could not be treated as co-operative society meant only for providing credit facilities to its members and accordingly it was held that Citizen Co-operative Society Ltd., *supra* would not be entitled to claim benefit of section 80P. Therefore, according to us both the authorities below erred in following the case law (*supra*). We further find that the issue in hand is no longer res-integra, in light of the decision of the Hon'ble Karnataka High Court in the case of Guttigedarara Credit Cooperative Society Ltd. v. ITO 377 ITR 464, wherein, the Hon'ble Karnataka High Court has observed and held as under:

"7. From the aforesaid facts and rival contentions, the undisputed facts which emerge are, certain sums of interest were earned from short-term deposits and from savings bank account. The assessee is a Co-operative Society providing credit facilities to its members. It is not carrying on any other business. The interest income earned by the assessee by providing credit facilities to its members is deposited in the banks for a short duration which has earned interest. Therefore, whether this interest is attributable to the business of providing credit facilities to its members, is the question.

8. In this regard, it is necessary to notice the relevant provision of law i.e., Section 80P(2)(a)(i):—

"80P Deduction in respect of income of co-operative societies:— (1) Where, in the case of an assessee being a co-operative society, the gross total income includes any income referred to in sub-section (2), there shall be deducted, in



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*accordance with and subject to the provisions of this section, the sums specified in sub-section (2), in computing the total income of the assessee.*

*(2) The sums referred to in sub-section (1) shall be the following, namely:*

*(a) in the case of co-operative society engaged in—*

*(i) carrying on the business of banking or providing credit facilities to its members, or .....*

*the whole of the amount of profits and gains of business attributable to any one or more of such activities.*

9. The word "attributable" used in the said Section is of great importance. The Apex Court had an occasion to consider the meaning of the word 'attributable' as supposed to derive from its use in various other provisions of the statute in the case of *Cambay Electric Supply Industrial Co. Ltd. v. CIT* [1978] 113 ITR 84 (at page 93) as under:—

*"As regards the aspect emerging from the expression "attributable to" occurring in the phrase "profits and gains attributable to the business of" the specified industry (here generation and distribution of electricity) on which the learned Solicitor-General relied, it will be pertinent to observe that the legislature has deliberately used the expression "attributable to" and not the expression "derived from". It cannot be disputed that the expression "attributable to" is certainly wider in import than the expression "derived from". Had the expression "derived from" been used, it could have with some force been contended that a balancing charge arising from the sale of old machinery and buildings cannot be regarded as profits and gains derived from the conduct of the business of generation and distribution of electricity. In this connection, it may be pointed out that whenever the legislature wanted to give a restricted meaning in the manner suggested by the learned Solicitor- General, it has used the expression "derived from", as, for instance, in section 80J. In our view, since the expression of wider import, namely, "attributable to", has been used, the legislature intended to cover receipts from sources other than the actual conduct of the business of generation and distribution of electricity."*

10. Therefore, the word "attributable to" is certainly wider in import than the expression "derived from". Whenever the legislature wanted to give a restricted meaning, they have used the expression "derived from". The expression "attributable to" being of wider import, the said expression is used by the legislature whenever they intended to gather receipts from sources other than the actual conduct of the business. A Co-operative Society which is carrying on the business of providing credit facilities to its members, earns profits and gains of business by providing credit facilities to its members. The interest income so derived or the capital, if not immediately required to be lent to the members, the society cannot keep the said amount idle. If they deposit this amount in bank so as to earn interest, the said interest income is attributable to the profits and gains of the business of



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*providing credit facilities to its members only. The society is not carrying on any separate business for earning such interest income. The income so derived is the amount of profits and gains of business attributable to the activity of carrying on the business of banking or providing credit facilities to its members by a co-operative society and is liable to be deducted from the gross total income under Section 80P of the Act.*

11. *In this context when we look at the judgment of the Apex Court in Totgars Co-operative Sale Society's case (supra), on which reliance is placed, the Supreme Court was dealing with a case where the assessee/Co-operative Society, apart from providing credit facilities to the members, was also in the business of marketing of agricultural produce grown by its members. The sale consideration received from marketing agricultural produce of its members was retained in many cases. The said retained amount which was payable to its members from whom produce was bought, was invested in a short-term deposit/security. Such an amount which was retained by the assessee-Society was a liability and it was shown in the balance sheet on the liability side. Therefore, to that extent, such interest income cannot be said to be attributable either to the activity mentioned in Section 80P(2)(a)(i) of the Act or under Section 80P(2)(a)(iii) of the Act. Therefore in the facts of the said case, the Apex Court held the assessing officer was right in taxing the interest income indicated above under Section 56 of the Act. Further they made it clear that they are confining the said judgment to the facts of that case. Therefore it is clear, Supreme Court was not laying down any law.*

12. *In the instant case, the amount which was invested in banks to earn interest was not an amount due to any members. It was not the liability. It was not shown as liability in their account. In fact this amount which is in the nature of profits and gains, was not immediately required by the assessee for lending money to its members, as there were no takers. Therefore they had deposited the money in a bank so as to earn interest. The said interest income is attributable to carrying on the business of banking and therefore it is liable to be deducted in terms of Section 80P(1) of the Act. In fact similar view is taken by the Andhra Pradesh High Court in the case of CIT v. Andhra Pradesh State Co-operative Bank Ltd. [2011] 336 ITR 516/200 Taxman 220 (AP).*

13. *In that view of the matter, the order passed by the appellate authorities denying the benefit of deduction of the aforesaid amount is unsustainable in law. Accordingly, it is hereby set aside. The substantial questions of law are answered in favour of the assessee and against the Revenue. Hence, we pass the following order:*

14. *Appeal is allowed. The impugned order dated September 19, 2014, is set aside, Parties to bear their own costs."*

6. Further we note that the Hon'ble Telangana and Andhra Pradesh High Court in the case of Vavveru Co-operative Rural Bank Ltd., vs. CCIT



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reported in [2017] 396 ITR 371 (T & AP), in a similar case, has allowed the claim of the assessee, wherein the Hon'ble High Court is noted to have considered the decision of Totgars Co-operative Sale Society Ltd., (*supra*) and held as under:-

28. We have carefully considered the above submissions. Before considering the effect of the various decisions cited on both sides, we think it would be ideal to look at the statutory prescription in pure and simple form. As we have indicated earlier, Section 80P(2) is actually divided into six parts, categorised under clauses (a), (b), (c), (d), (e), and (f). Each one of these clauses deal with different types of co-operative societies engaged in different types of activities. The benefit made available to each one of them is also different from the other. Therefore, it may be useful to present a tabular form, the six categories of co-operative societies covered by clause (a) to (f) and the nature and extent of the benefit available to each one of them, as follows:

Category of Co-Op., Societies covered by sub-clauses (a) to (f)	Nature and Extent of benefit available
(a) (1) Co-operative society carrying on the business of banking or providing credit facilities to its members; (2) Co-op society engaged in Cottage Industry; (3) Co-operative engaged in marketing of agricultural produce grown by its members. (4) Co-operative society engaged in purchase of agricultural implements, seeds etc., for the purpose of supplying to its members; (5) Co-operative society engaged in processing of agricultural produce of its members without the aid of power (6) Co-operative society engaged in collective disposal of the labour of its members (7) Co-operative society engaged in fishing or allied activities	The whole of the amount of profits and gains of business attributable to any one or more of such activities.
(b) Primary co-operative society engaged in supplying milk, oil seeds, fruits or vegetables grown by its members to 1) a federal co-operative society, engaged in the same business; 2) the Government or a local authority; 3) the Government company or Corporation engaged in the same business;	The whole of the amount of profits and gains on such business
(c) 1) A consumer co-operative society engaged in activities other than those specified in clause (a) or clause (b) either independently of, or in addition to, all or any of the activities so specified.	So much of the profits and gains attributable to such activities not exceeding Rs.100,000/- (one hundred thousand rupees).
2) Co-operative society other than a consumer co-operative society engaged in activities other than those specified in clauses (a) and (b).	So much to these profits and gains attributable to such activities not exceeding Rs.50,000/- (fifty thousand rupees).
d) Interest or dividends derived by the co-operative society from its investments with any other co-	The whole of such income.



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<i>operative society;</i>	
<i>(e) Any income derived by the co-operative society from the letting of godowns or warehouses for storage, processing or facilitating the marketing of commodities;</i>	<i>The whole of such income.</i>
<i>(f) A co-operative society other than</i>  <i>1) A housing society;</i> <i>2) An urban consumer society;</i> <i>3) A society carrying on transport business;</i> <i>4) A society engaged in the performance of any manufacturing operations with the aid of power, where the gross total income does not exceed Rs.20,000/- (twenty thousand rupees)</i>	<i>The income by way of interest on securities and the income from house property chargeable under Section 22.</i>

29. From the Tabular form presented above, it may be clear that the deductions available under Clauses (a) to (c) are activity-based. The deduction available under Clauses (d) and (e) are investment-based and the deduction under Clause (f) is institution-based. To put it differently, (A) to be eligible for deduction under Clause (a), the claim should relate to the profits and gains of business attributable to anyone or more of the activities listed in Clause (a), (B) to be eligible for deduction under Clause (b), the society should be a primary society engaged in supplying milk, oilseeds, fruits, etc. to named institutions, such as, Government, Local Authority, Federal Co-operative Society, or Government Company, (C) to be eligible for deduction under Clause (c), the institution must be engaged in activities other than those covered by Clauses (a) and (b) subject to the further condition that such profits and gains should not exceed a particular limit, (D) to be eligible for deduction under Clause (d), the income should be derived from investments with another Co-operative Society, (E) to be eligible for deduction under Clause (e), the income should be derived from letting of godowns or warehouses, etc.

30. Therefore, what follows is that when a Co-operative Society engaged in anyone of the activities stipulated in sub- Clauses (i) to (vii) of clause (a) makes profits and gains out of business attributable to anyone of those activities, the case would fall under Clause (a). The moment the income derived from one of those activities is invested in another Co- operative Society and an interest or dividend is derived therefrom, the case would be covered by Clause (e). In case the profits and gains of business arising out of the activities listed in sub-Clauses (i) to (vii) of Clause (a) is invested in immovable properties, such as, godowns or warehouses and an income is derived therefrom, the case would be covered by Clause (e) of Section 80P (2).

31. The only area of distinction between clause (a) on the one hand and Clauses (d) and (e) on the other hand is that the benefit under Clause (a) is restricted only to those activities of a Co-operative Society enlisted in sub-clauses (i) to (vii) of Clause (a). On the other hand, the benefit under Clauses (d) and (e) are available to all Co-operative Societies, without any restriction as to the nature of the activities carried on by them.

32. In simple terms, the position can be summarized like this. If there is a Co-operative Society, which is carrying on several activities including those activities listed in sub- Clauses (i) to (vii) of Clause (a), the benefit under Clause (a) will be limited only to the profits and gains of business attributable to anyone or more of such activities. But, in case the same Co-operative Society has an income not attributable to anyone or more of the activities listed in sub-Clauses (i) to

(vii) of Clause (a), the same may go out of the purview of Clause (a), but still, the Co-operative Society may claim the benefit of Clause (d) or (e) either by investing the income in another Co-operative Society or investing the income in the construction of a godown or warehouse and letting out the same.



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33. In other words, the benefit conferred by Clause (d) upon all types of Co-operative Societies is restricted only to the investments made in other Co-operative Societies. Such a restriction cannot be read into Clause (a), as the temporary parking of the profits and gains of business in nationalised Banks and the earning of interest income therefrom is only one of the methods of multiplying the same income. To accept the stand of the Department would mean that Co-operative Societies carrying on the activities listed in Clauses (i) to (vii), which invest their profits and gains of business either in other Co-operative Societies or in the construction of godowns and warehouses, may benefit in terms of Clause (d) or (e), but the very same Societies will not be entitled to any benefit, if they invest the very same funds in Banks. Such an understanding of section 80P(2) is impermissible for one simple reason. The benefits under Clauses (d) and (e) are available in general to all Co-operative Societies, including Societies engaged in the activities listed in Clause (a). Section 80P(2) is not intended to place all types of co-operative societies on the same pedestal. The section confers different types of benefits to different types of societies. Special types of societies are conferred a special benefit.

34. The case before the Supreme Court in Totgars was in respect of a Co-operative Credit Society, which was also marketing the agricultural produce of its members. As seen from the facts disclosed in the decision of the Karnataka High Court in Totgars, from out of which the decision of the Supreme Court arose, the assessee was carrying on the business of marketing agricultural produce of the members of the Society. It is also found from Paragraph-3 of the decision of the Karnataka High Court in Totgars that the business activity other than marketing of the agricultural produce actually resulted in net loss to the Society. Therefore, it appears that the assessee in Totgars was carrying on some of the activities listed in Clause (a) along with other activities. This is perhaps the reason that the assessee did not pay to its members the proceeds of the sale of their produce, but invested the same in banks. As a consequence, the investments were shown as liabilities, as they represented the money belonging to the members. The income derived from the investments made by retaining the monies belonging to the members cannot certainly be termed as profits and gains of business. This is why Totgars struck a different note.

35. But, as rightly contended by the learned senior counsel for the petitioners, the investment made by the petitioners in fixed deposits in nationalised banks, were of their own monies. If the petitioners had invested those amounts in fixed deposits in other Co-operative Societies or in the construction of godowns and warehouses, the respondents would have granted the benefit of deduction under Clause (d) or (e), as the case may be.

36. The original source of the investments made by the petitioners in nationalised Banks is admittedly the income that the petitioners derived from the activities listed in sub- Clauses (i) to (vii) of Clause (a). The character of such income may not be lost, especially when the statute uses the expression attributable to and not anyone of the two expressions, namely, derived from or directly attributable to.

37. Therefore, we are of the considered view that the petitioners are entitled to succeed. Hence, the Writ Petitions are allowed, and the order of the Assessing Officer, insofar as it relates to treating the interest income as something not allowable as a deduction under Section 80P (2) (a), is set aside.



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7. Coming to the case law relied on by the Ld. DR in the case of State Bank of India v. CIT (supra), the Hon'ble Gujarat High Court has held that in case of a society engaged in providing credit facilities to its members, it is only interest derived from credit provided to its members which is deductible under section 80P(2)(a)(i) and interest derived by depositing surplus funds with bank not being attributable to business carried on by society, cannot be deducted under section 80P(2)(a)(i) and decided the appeal in favour of the Revenue. However, as noted in the case of Guttigedarara Credit Cooperative Society Ltd. v. ITO (supra), the Hon'ble Karnataka High Court has decided similar issue on an identical facts and circumstances in favour of the assessee by referring the decision of the Andhra Pradesh High Court in the case of CIT v. Andhra Pradesh State Co-operative Bank Ltd. [2011] 336 ITR 516. Thus, when two Hon'ble High Courts' decisions are in favour of the assessee and one High Court decision is in favour of the Revenue, the law laid down by the Hon'ble Supreme Court in the case of CIT v. Vegetable Products Ltd. 88 ITR 192 is attracted, and a view in favour of the assessee needs to be taken.

8. In view of the ratio of the decision of the Hon'ble Karnataka High Court in the case of Guttigedarara Credit Cooperative Society Ltd. v. ITO (supra), and the Hon'ble Andhra Pradesh High Court in the case of CIT v. Andhra Pradesh State Co-operative Bank Ltd supra, we set aside the



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orders of authorities below and direct the Assessing Officer to allow the claim of deduction under section 80P of the Act.

9. In the result, the appeal of the assessee is allowed.

Order pronounced on 04<sup>th</sup> February, 2026 at Chennai.

**Sd/-**

(एस.आर.रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(एबी टी. वर्की)

**(ABY T. VARKEY)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 04<sup>th</sup> February, 2026.

RSR

आदेश की प्रतिलिपि ँ ग्रेषित/Copy to:

1. ँ पीलर्ी/Appellant,
2. प्रत्यर्ी/ Respondent,
3. आयकर आयुक्त/CIT, Coimbatore
4. विभर्ीय प्रतिनिधि/DR &
5. गर्ड फर्डल/GF.