

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“D” BENCH MUMBAI**

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT &  
SHRI MAKARAND VASANT MAHADEOKAR, ACCOUNTANT MEMBER**

**1. ITA No. 7674/Mum/2025  
(Assessment Year: 2013-14)**

**2. ITA No. 7675/Mum/2025  
(Assessment Year: 2013-14)**

**3. ITA No. 7676/Mum/2025  
(Assessment Year: 2013-14)**

**&**

**4. ITA No. 7677/Mum/2025  
(Assessment Year: 2013-14)**

<b>Rakesh Jain as Legal heir of Bhawarlal Shrilal Jain,</b> Shop 5, Vaibhav Complex, Irani Road, Malyan, Dahanu Road, Thane – 401602, Maharashtra.	Vs.	<b>ITO Ward-1,</b> BIDCO Road, Palghar, Maharashtra – 401 404
PAN/GIR No. ABJPJ5270F		
(Applicant)		(Respondent)

Assessee by	Shri Suchek Anchaliya, Ld. AR
Revenue by	Shri Annavaram Kosuri, Ld. DR

Date of Hearing	05.02.2026
Date of Pronouncement	09.02.2026

आदेश / ORDER**PER MAKARAND VASANT MAHADEOKAR, AM:**

These four appeals are directed against separate orders passed by the Commissioner of Income-tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter referred to as "CIT(A)"], all dated 26.09.2025 and 18.09.2025, for Assessment Year 2013-14. Since the issues involved in all the appeals arise out of the same set of facts and relate to proceedings initiated in the name of Late Shri Bhawarlal Shrilal Jain, these appeals were heard together and are being disposed of by this common order for the sake of convenience and brevity.

2. The present batch of appeals arises out of the following orders:

<b>Particulars</b>	<b>Quantum Assessment</b>	<b>Penalty</b>	<b>Penalty</b>	<b>Penalty</b>
Section under which Original Order Passed	Section 147 r.w.s. 144 r.w.s. 144B	Section 271F	Section 272A(1)(d)	Section 271(1)(b)
Date of Original Order	28.09.2021	28.01.2022	27.01.2022	31.01.2022
Income Assessed / Penalty Levied	Income assessed at Rs. 1,67,77,000/-	Penalty of Rs. 5,000/-	Penalty of Rs. 30,000/-	Penalty of Rs. 50,000/-
Date of CIT(A) Order	18.09.2025	26.09.2025	26.09.2025	26.09.2025
Result before CIT(A)	Appeal dismissed on ground of delay without adjudicating merits	Appeal dismissed on limitation	Appeal dismissed as time barred	Appeal dismissed on account of delay

**Facts of the Case**

3. The assessee, Late Shri Bhawarlal Shrilal Jain, was an individual. For Assessment Year 2013-14, no return of income was filed. On the basis of information available in the NMS/ITS system, the Assessing Officer observed that during Financial Year 2012-13 the following cash deposits were made:

- Rs. 1,48,87,000/- in Savings Bank Account maintained with HDFC Bank Ltd.
- Rs. 18,90,000/- deposited on various occasions in other bank accounts.

4. The total deposits considered were Rs. 1,67,77,000/-. On the basis of such information, proceedings under section 147 were initiated. Notice under section 148 dated 17.03.2020 was issued after recording reasons and obtaining sanction under section 151. Since no return was filed in response to notice under section 148 and there was no compliance to notices issued under section 142(1), the Assessing Officer proceeded to complete the assessment under section 144. A show cause notice dated 31.08.2021 for best judgment assessment was also issued.

5. It was recorded by the Assessing Officer that the returns of income for Assessment Years 2008-09 to 2011-12 had been filed in the name of the assessee. The Assessing Officer also noted that the assessee was carrying on business as a proprietor under the name and style of M/s Pragati General Stores.

6. The Assessing Officer noted that during verification proceedings, son of the assessee, informed that the assessee had expired in 2010 and that information had been furnished by Shri Dilip B. Shah, Chartered Accountant. The Assessing Officer recorded that no documentary evidence of death was furnished and that as per e-filing records return for A.Y. 2011-12 was filed on 30.09.2011. The transactions in question pertained to Financial Year 2012-13. In absence of documentary proof of death, the Assessing Officer rejected the contention and proceeded with the assessment.

7. In absence of any explanation regarding the source of cash deposits, the Assessing Officer treated Rs. 1,67,77,000/- as unexplained money under section 69A and added the same to the total income. The total income was assessed at Rs.1,67,77,000/-. Simultaneously, penalty proceedings were initiated under sections 271(1)(c), 271(1)(b) and 271F.

8. Subsequently, separate penalty orders were passed. Each of these orders proceeded on the footing that statutory notices were duly served and that there was deliberate non-compliance.

9. Appeals were filed before the CIT(A). In the appeals, the appellant, being legal heir Shri Rakesh Jain, contended that Late Shri Bhawarlal Shrilal Jain expired on 17.09.2010. The appellant also argued that the notice under section 148 dated 17.03.2020 was issued in the name of a deceased person and proceedings were continued and assessment was completed in the name of a

dead person without invoking section 159. It was also submitted that the legal heir had informed the department regarding the demise and due to difficulties in registration as legal heir on the portal and lack of access to the deceased's e-filing account, the appeals could not be filed in time. The death certificate dated 28.09.2010 was filed before the CIT(A).

10. The CIT(A) noted that the assessment order dated 28.09.2021 was passed in the name of the deceased person. He also noted that the legal heir had initiated registration as representative assessee between October 2021 and July 2022. However, the CIT(A) concluded that the appeal was filed only on 21.07.2025. The CIT(A) held that the delay was not properly explained for the entire period. Relying upon judicial precedents, the CIT(A) concluded that sufficient cause was not established and dismissed all the appeals in limine on the ground of limitation without adjudicating the merits.

11. Aggrieved by the orders of the CIT(A), the assessee has raised following grounds of appeal:

***I. Appeal against Quantum Order (ITA No.7674/MUM/2025)***

- 1. On the facts and in the circumstances of the case and in law, the Ld. CIT(A)/NFAC, erred in not holding the assumption of jurisdiction by the Ld. AO is as bad in law without appreciating the fact that the appellant's legal heir had informed about the demise of the appellant against the Income Tax Notice for non-filing of the return of Income.*
- 2. On the facts and in the circumstances of the case and in law, the Ld. CIT(A)/NFAC, erred in not holding the assumption of jurisdiction by the Ld. AO as bad in law as the conditions laid down for initiating*

assessment proceedings u/s 147 of the Income Tax Act, 1961 have not been fulfilled.

3. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A)/NFAC, erred in issuing the notice under section 148 of the Act without appreciating the fact that no notice can be issued on a dead person.*
4. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A)/NFAC, erred in passing the assessment order under 147 r.w.s 144B of the Act, without appreciating the fact that the legal heir of the assessee has informed the Ld. AO about the demise of the assessee and therefore, the proceedings completed under section 147 of the Act in the name of the dead person is bad in law and should be quashed.*
5. *On the facts and in the circumstances of the case in law, the Ld. CIT(A)/NFAC, erred in rejecting the condonation of the delay request of the appellant and in dismissing the appeal without going into the grounds of appeal.*
6. *On the facts and in the circumstances of the case in law, the Ld. AO, erred in making the addition of Rs. 1,67,77,000/- towards the deposit in bank Account as unexplained money under section 69A of the Act without appreciating the fact that the said bank account was duly reflected in the Books of Legal Heir of the Appellant and the transaction thereof has been income is duly offered for tax thereby the addition of the same amount is double taxation.*
7. *The appellant craves to add, alter, classify, reclassify, delete or modify any of the above grounds of appeal and requests to consider each of the above grounds without prejudice to one another.*

## **II. Appeal against Penalty u/s 271F (ITA No. 7676/MUM/2025)**

1. *On the facts and in the circumstances of the case in law, the Ld. CIT(A)/NFAC, erred in rejecting the condonation of the delay on the ground that the assessee had no sufficient cause of explanation for the delay in filing the appeal, without appreciating the facts of the case that the assessee is facing hardship in registering the legal heir on the Income Tax Portal.*
2. *On the facts and circumstances of the case and in law, the Ld. Assessing Officer erred in levying a penalty of Rs. 5000/- u/s 271F of*

the Income Tax Act, 1961 (herein referred to as the "Act") for non-filing of return without appreciating the fact that the appellant is no more since 2010 and therefore the appellant was not required to file the return of income for AY 2013-14.

3. The appellant craves to add, alter, classify, reclassify, delete or modify any of the above grounds of appeal and requests to consider each of the above grounds without prejudice to one another.

### **III. Appeal against Penalty u/s 272A(1)(d) (ITA No. 7677/MUM/2025)**

1. On the facts and in the circumstances of the case in law, the Ld. CIT(A)/NFAC, erred in rejecting the condonation of the delay on the ground that the assessee had no sufficient cause of explanation for the delay in filing the appeal, without appreciating the facts of the case that the assessee is facing hardship in registering the legal heir on the Income Tax Portal.
2. On the facts and circumstances of the case and in law, the Ld. Assessing Officer erred in levying penalty u/s 272A(1)(d) of the Income Tax Act, 1961 (herein referred to as the "Act") amounting to Rs. 30,000/- for failing to comply the notice issued under sub-section (1) of section 142 or sub-section (2) of section 143 or fails to comply with a direction issued under sub-section (2A) of section 142 of the Act without appreciating the fact that the appellant is no more and the legal heir had already informed the income tax department in 2015.
3. The appellant craves to add, alter, classify, reclassify, delete or modify any of the above grounds of appeal and requests to consider each of the above grounds without prejudice to one another.

### **IV. Appeal against Penalty u/s 271(1)(b) (ITA No. 7675/MUM/2025)**

1. On the facts and in the circumstances of the case in law, the Ld. CIT(A)/NFAC, erred in rejecting the condonation of the delay on the ground that the assessee had no sufficient cause of explanation for the delay in filing the appeal, without appreciating the facts of the case that the assessee is facing hardship in registering the legal heir on the Income Tax Portal.
2. On the facts and circumstances of the case and in law, the Ld. Assessing Officer erred in levying penalty u/s 271(1)(b) of the Income Tax Act, 1961 (herein referred to as the "Act") amounting to Rs.

*50,000/- for non-compliance of notices issued u/s 142(1) of the Act without appreciating the fact that the non-compliance was because of the fact that the appellant legal heir was not aware of such notices as such notice was issued on dead person whose Income Tax Portal was not accessed by anyone.*

*3. The appellant craves to add, alter, classify, reclassify, delete or modify any of the above grounds of appeal and requests to consider each of the above grounds without prejudice to one another.*

12. During the course of hearing before us, the learned Authorised Representative (AR) reiterated the factual matrix and made detailed submissions. It was submitted that the original assessee, Late Shri Bhawarlal Shrilal Jain, had expired in the year 2010 on 17.09.2010. His son, Shri Rakesh Jain, was a nominee in the bank account maintained with HDFC Bank Ltd. in the name of M/s Pragati General Stores, which was a proprietary concern of the deceased assessee. After the demise of the assessee, Shri Rakesh Jain, acting as legal heir, filed a letter of mandate with the said bank as per its procedural requirements and operated the bank account bearing No. 01732320000124 with HDFC Bank Ltd. It was further submitted that he also took over and continued the business under the same name and style as legal heir.

13. The learned AR submitted that the cash deposits referred to by the Assessing Officer in the assessment order were duly recorded in the books of account maintained by Shri Rakesh Jain after taking over the business and the income arising therefrom was included in his return of income. It was contended that the same transactions having already been subjected to tax in the

hands of the legal heir, the addition made under section 69A in the hands of the deceased amounts to double taxation.

14. The learned AR further submitted that all relevant documentary evidences in support of these contentions were filed before the learned CIT(A). However, the learned CIT(A) dismissed the appeals on the ground of delay without adjudicating the issues on merits and without examining the evidences placed on record.

15. It was also specifically submitted that the fact of death of the assessee in the year 2010 had been communicated to the Assessing Officer during the course of proceedings. Notwithstanding such intimation, the Assessing Officer proceeded to complete the reassessment under section 147 read with section 144 in the name of the deceased person without invoking the provisions relating to legal representatives.

16. The learned AR also specifically drew our attention to the enquiry letter issued by the Income Tax Officer, Ward 3, Palghar dated 11.08.2015. The said communication was issued in connection with information received by the Department regarding financial transactions for Financial Year 2012-13, particularly cash deposits reflected in the bank account. The letter called upon the assessee to furnish compliance in the e-filing portal and to submit the requisite response within the stipulated time.

17. In response to the said enquiry, a written reply was submitted by Shri Rakesh Jain, son of the deceased assessee. In the reply, it was specifically stated that the return of income for the relevant year had not been filed as the assessee had expired on 17.09.2010. The reply further recorded that the non-filing of the return was on account of the demise of the assessee in the year 2010.

18. The learned AR submitted that this correspondence clearly demonstrates that the Department was duly informed as early as 11.08.2015 about the death of the assessee. Despite such intimation, subsequent proceedings including reassessment and penalty proceedings were initiated and completed in the name of the deceased person without taking steps to bring the legal representative on record in accordance with law.

19. The learned AR further invited our attention to the copy of the return of income filed by the legal heir, Shri Rakesh Jain, for Assessment Year 2013-14. It was submitted that the said return was accompanied by financial statements, wherein the bank accounts, including the account in which the impugned cash deposits were made, were duly disclosed. Specific reference was made to the paper book at page No. 18, wherein the financial statements reflect the bank account details and the transactions therein. It was contended that the very cash deposits which formed the basis of addition in the hands of the deceased were duly accounted for in the books of the legal heir after taking over

the business and were considered while computing the taxable income declared in his return.

20. On this basis, the learned AR reiterated that the addition made in the hands of the deceased under section 69A, without appreciating that the same transactions were already recorded and offered to tax in the hands of the legal heir, results in duplication and calls for adjudication on merits, which the learned CIT(A) failed to undertake.

21. The learned Departmental Representative, on the other hand, strongly relied upon the assessment order as well as the orders passed by the learned CIT(A). He further placed on record a written submission dated 05.02.2026 addressed to the Hon'ble Bench, wherein it was contended that the issue involved pertains to reopening of assessment under section 148 in the case of a deceased person and consequent addition.

22. In the written submissions, reliance was placed upon the decision of the Hon'ble Supreme Court in the case of Principal Commissioner of Income Tax vs. Mahagun Realtors (P.) Ltd. (2022) 137 taxmann.com 91 (SC). It was submitted that in the said decision, the Hon'ble Supreme Court, while considering section 170 read with section 292B of the Act and section 481 of the Companies Act, 1956, upheld the validity of assessment framed in the name of an amalgamating company, having regard to the conduct of the assessee in consistently holding itself out as the assessee.

23. The learned DR submitted that in the present case also, even after the demise of the assessee in 2010, financial transactions for Financial Year 2012-13 were carried out in the name of the deceased. It was contended that the bank account continued to reflect the PAN of the deceased and the business was carried on in the same name without updating the PAN details or legal heir particulars. According to the learned DR, the conduct of the legal heir in continuing the transactions in the name of the deceased and not updating the records justified the framing of assessment in the name of the deceased.

24. It was thus submitted that in view of the factual matrix and the principles laid down in the aforesaid decision, the assessment made in the present case cannot be held to be invalid merely on the ground that it was passed in the name of a deceased person, and the orders of the Assessing Officer and the learned CIT(A) deserve to be upheld.

25. We have carefully considered the rival submissions and the judicial precedents placed before us. The learned Departmental Representative (DR) has placed reliance upon the decision of the Hon'ble Supreme Court in the case of **Principal Commissioner of Income Tax vs. Mahagun Realtors (P.) Ltd. (2022) 137 taxmann.com 91 (SC)**, to contend that an assessment made in the name of a non-existent entity may, in certain circumstances, be saved having regard to the conduct of the assessee and the applicability of section 170 read with section 292B of the Act. However, in our considered view, the reliance placed on the

aforesaid decision is wholly misplaced in the facts of the present case.

26. Firstly, the decision in *Mahagun Realtors (P.) Ltd.* was rendered in the context of amalgamation of companies, where the amalgamating company had ceased to exist pursuant to a scheme sanctioned by the High Court. The Hon'ble Supreme Court upheld the validity of assessment in that case primarily on the ground that the assessee itself had participated in the proceedings in the name of the amalgamating company, had filed return in that name and had suppressed the fact of amalgamation during search and assessment proceedings. The conduct of the assessee was found to be such that it consistently held itself out as the assessee before the Department and the appellate forums.

27. The present case stands on an entirely different footing. Here, the assessee is a natural person who expired on 17.09.2010. Death of a natural person results in complete cessation of juridical personality. Unlike an amalgamating company, which has a statutory successor under section 170 of the Act and the scheme of amalgamation, a deceased individual cannot be equated with a continuing corporate entity. Proceedings against a dead person are void ab initio unless taken against the legal representative in accordance with section 159 of the Act.

28. Secondly, the material on record demonstrates that the Department had knowledge of the death of the assessee as early as 11.08.2015, when a reply was submitted by the son informing that the assessee had expired on 17.09.2010. Therefore, this is not a case where the Department was unaware of the death and inadvertently proceeded against a non-existent person.

29. Thirdly, the legal heir in the present case has not suppressed any fact of death. On the contrary, the factum of death was communicated. The ratio of *Mahagun Realtors (P.) Ltd. (supra)* turned substantially on the conduct of the assessee in suppressing material facts and continuing to represent itself as existing. In the present case, there is no such conduct attributable to the legal heir that would justify invoking section 292B to cure a foundational jurisdictional defect.

30. The decision of the Mumbai Bench of the Tribunal in the case of ***Suguna Radhakrishna Adappa (Legal Heir of Late Radhakrishna Monappa Adappa) vs. ITO, ITA No. 6953/Mum/2025 dated 22.01.2026***, which has been placed before us, is directly on point. In the said decision, the Co-ordinate Bench, following the judgment of the Hon'ble Bombay High Court in ***Geeta vs. Principal Commissioner of Income Tax [2024] 166 taxmann.com 369 (Bom)***, held that proceedings initiated and continued against a dead person are invalid in law. The Co-ordinate Bench observed that it is the duty of the Department to ensure that notices are issued to a person capable of responding to them and that even lack of knowledge of death

would not validate proceedings against a deceased person unless initiated against the legal heirs. The relevant finding reads that **“that cannot validate the proceeding against a dead person, unless it is initiated through legal heirs.” (para 7)**

31. The Relevant paras are reproduced as under:

*6. We have considered rival submissions and perused the materials on record. As per the copy of the death certificate furnished by the assessee, it appears that the assessee had died on 03.06.2021. Whereas, the show cause notice u/s. 274 r.w.s.271AAC(1) of the Act was issued to the assessee on 29.03.2022 much after the assessee had died. Thereafter, the penalty order was passed on 18.09.2022. In case of ‘Geeta vs. Principal Commissioner of Income-tax’ (supra) the Hon’ble jurisdictional High Court, while dealing with more or less identical issue, has held as under:*

*8. It cannot be debated upon that it is the duty of the Department to ensure that its notice is issued and executed on a person to whom it is intended to be served. If the Department gets knowledge after issuance of such a notice that the concerned assessee has passed away, there must be a mechanism to recall such a notice since, it would be a wasteful exercise to spend time for attempting to serve such a notice on a dead person, in as much as, it would not advance the case of either of the parties since a dead person would not be answerable to or respond to the notice and the legal heirs, unless served with a notice, would have no authority to reply to the said notice.*

*9. Since we are informed that the CBDT has the scope of issuing instructions under Section 119 of the Income Tax Act for ensuring effective and proper administration, we would advise the CBDT, if there is no other legal impediment, to issue appropriate instructions to the concerned Departments to recall or withdraw such a notice, once it is brought to the knowledge of the Authority that the addressee has passed away. There must be a provision to withdraw such notice, lest every legal representative will be compelled to file a Petition in this Court and pray for an order for quashing the said notice. We trust that the CBDT would consider*

*this observation for issuing an instruction under Section 119 for the purpose of recalling a notice which is issued to a dead person.*

*10. In view of the above, this Writ Petition is allowed in terms of prayer clause-C. The impugned notice dated 16.03.2024, stands quashed and set aside for having been issued to a dead person. Needless to state, the Department is at liberty to issue an appropriate notice in place of the earlier notice, to the appropriate legal representative and proceed with the matter. In the peculiar facts of this case, since a fresh notice would actually be a replacement of the earlier notice, which was inadvertently issued to a dead person, as the Department did not have any knowledge and the widow did not intimate the Department of the said event, contentions of the parties with regard to such notice are kept open.*

*11. Since we have requested the CBDT to issue instructions as observed above, we request Respondent No. 1 to place this order before the CBDT for compliance.”*

*7. As could be seen from the observations of the Hon'ble Jurisdictional High Court, as aforesaid, it is the duty of the Department to ensure that penalty notice is issued and executed on a person who is capable of answering /responding to the notice. In the facts of the present case, undoubtedly, the penalty notice was issued to a dead person and not to the legal heirs. It may be a fact that the death of the assessee was not within the knowledge of the AO. However, that cannot validate the proceeding against a dead person, unless it is initiated through legal heirs.*

32. The ratio laid down therein squarely applies to the present case. Once the notice under section 148 and consequential proceedings were initiated and completed in the name of a deceased person, despite knowledge of death, such proceedings suffer from a jurisdictional infirmity and cannot be sustained by invoking section 292B.

33. Even otherwise, on merits, we find substance in the submission of the learned AR. The material placed before us, including the return of income of the legal heir for Assessment Year 2013-14 along with audited financial statements, indicates that the bank account in which the impugned cash deposits were made was disclosed and the transactions were recorded in the books of account of the legal heir after he took over the proprietary business. It has been specifically contended that the cash deposits forming the basis of addition under section 69A in the hands of the deceased were duly considered in the income declared by the legal heir. The Revenue has not brought any material to demonstrate that the same income has escaped assessment in the hands of the legal heir.

34. In such circumstances, even assuming without admitting that the assessment could otherwise survive, the addition under section 69A does not result in any real prejudice to the Revenue, as the income stands offered to tax in the hands of the legal heir. Taxation of the same income again in the hands of a deceased person would result in duplication, which is not contemplated under the scheme of the Act.

35. Therefore, both on the jurisdictional issue and on merits, the reliance placed by the learned DR on *Mahagun Realtors (P.) Ltd.* is distinguishable and does not advance the case of the Revenue.

36. In view of the foregoing discussion, we hold that the assumption of jurisdiction under section 147 in the name of a deceased person, despite prior intimation of death to the Department, renders the entire reassessment proceedings void ab initio. The defect goes to the root of the matter and is not a mere procedural irregularity capable of being cured under section 292B of the Act. The Assessing Officer having failed to initiate proceedings in the name of the legal representative in terms of section 159 of the Act, the assessment order dated 28.09.2021 passed under section 147 read with section 144 read with section 144B of the Act cannot be sustained in the eyes of law.

37. Even otherwise, on merits, no prejudice has been caused to the Revenue. The addition of Rs. 1,67,77,000/- made under section 69A, therefore, is unsustainable both on jurisdictional ground as well as on merits.

38. Accordingly, the quantum appeal is allowed and the assessment order is quashed.

39. The penalty under section 271F of Rs. 5,000/-, the penalty under section 272A(1)(d) of Rs. 30,000/-, and the penalty under section 271(1)(b) of Rs. 50,000/- are consequential to the proceedings initiated and carried out in the name of the deceased assessee.

40. Once the very foundation, namely the validity of proceedings against a deceased person, is held to be void, the superstructure of penalties imposed pursuant thereto cannot survive. Moreover,

the material on record clearly establishes that the non-compliance alleged by the Assessing Officer occurred in the backdrop of the death of the assessee and the absence of proper substitution of legal representative in accordance with law. The correspondence dated 11.08.2015 evidences that the Department had been informed about the demise of the assessee.

41. In such circumstances, there existed reasonable cause and, in any event, no contumacious conduct can be attributed so as to justify levy of penalty. Consequently, the penalty orders passed under sections 271F, 272A(1)(d) and 271(1)(b), along with the corresponding appellate orders passed under section 250, are hereby set aside. All the penalty appeals are allowed.

42. In the result, all four appeals of the assessee stand allowed.

Order pronounced in the open court on 09.02.2026.

**Sd/-**  
**(SAKTIJIT DEY)**  
**VICE PRESIDENT**

**Sd/-**  
**(MAKARAND VASANT MAHADEOKAR)**  
**ACCOUNTANT MEMBER**

Mumbai, Dated 09/02/2026  
Dhananjay, Sr.PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार (Asst. Registrar)  
आयकर अपीलीय अधिकरण, मुम्बई/ ITAT, Mumbai