

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

**SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER  
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

**ITA No.5527/MUM/2025  
(Assessment Year:2017-2018)**

**SKA Sales Private Limited**

303, Blue Rose Ind. Premises, W.E.Highways,  
Borivali (East), Mumbai – 400066 Maharashtra.  
[PAN:AAUCS9824R]

..... **Appellant**  
**Vs**

**Income Tax Officer Ward 42(1)(1),  
Mumbai**

Room No.147, 1<sup>st</sup> Floor, Aayakar Bhavan,  
Mumbai – 400020.Maharashtra

..... **Respondent**

**ITA No.5967/Mum/2025  
(Assessment Year:2017-2018)**

**Income Tax Officer Ward 42(1)(1),  
Mumbai**

Room No.147, 1<sup>st</sup> Floor, Aayakar Bhavan,  
Mumbai – 400020.Maharashtra

..... **Appellant**  
**Vs**

**SKA Sales Private Limited**

B/102, Gokul View CHS, Thakur Complex,  
Kandivali East, Mumbai - 400101  
Maharashtra.  
[PAN:AAUCS9824R]

..... **Respondent**

**Appearance**

For the Appellant/Assessee : Shri Prakash Jhunjunwala &  
Shri Sai Prasad Ghosh  
For the Respondent/Department : Shri Nakul Agrawal

**Date**

Conclusion of hearing : 18.02.2026  
Pronouncement of order : 26.02.2026

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**ORDER**

**Per Rahul Chaudhary, Judicial Member:**

1. These are Cross-Appeals for the Assessment Year 2017-2018 arising from Order, dated 11/07/2025 passed by the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as the

**'CIT(A)'**], whereby the Ld. CIT(A) had partly allowed the appeal of the Assessee against the Assessment Order, dated 28/03/2022, passed under Section 147 read with Section 144B of the Income Tax Act, 1961 [hereinafter referred to as **'the Act'**].

2. The relevant facts in brief are that the assessee, a resident company engaged in the business of trading in fabrics, computer hardwares, trading in shares and other activities, filed return of income for the Assessment Year 2017-18 on 24/10/2017 declaring total income of INR.1,13,060/-. Assessment was framed on the Assessee under Section 143(3) of the Act on 04/12/2019. A search & survey action was carried out in the case of Kushal Group of Ahmedabad on 05/02/2019, wherein incriminating evidences in the form of digital data, loose papers, dairies, etc. were found and seized. Information was received by the Assessing Officer from the Investigation Wing that Kushal Group was involved in price rigging and providing bogus accommodation entries in the form of bogus LTCG/Loss and STCG/Loss. According to the Assessing Officer, was one of the beneficiaries of the aforesaid bogus accommodation entries. Assessing Officer formed a belief that for the Assessment Year 2017-2018 income to the extent of INR.3,32,57,605/- had escaped assessments and therefore, reassessment proceedings were initiated in the case of the Assessee. The aforesaid proceedings culminated to passing of the Assessment Order under Section 147 of the Act read with Section 144B of the Act on 28/03/2022. The Assessing Officer made the (a) addition of INR.3,26,50,000/- under Section 68 of the Act and (b) addition of INR.6,07,605/- under Section 69 of the Act.
3. In appeal preferred by the Assessee against the above Assessment Order, dated 28/03/2022, the Learned CIT(A) upheld the validity of the reassessment proceedings. However, the Learned CIT(A) granted substantial relief to the Assessee on merits by restricting

the addition made under Section 68 of the Act in respect of alleged bogus purchases to INR.40,81,250/- (12.5% of bogus purchases) and deleted the balance addition of INR.2,85,68,750/- The Learned CIT(A) also deleted the addition of INR.6,07,605/- made under Section 69C of the Act.

4. Being aggrieved by the above relief granted by the Learned CIT(A), the Revenue has preferred appeal before this Tribunal. Not being satisfied with the relief granted by the Learned CIT(A), the Assessee has also filed a cross-appeal, inter alia, challenging the order of CIT(A) confirming the validity of the reassessment proceedings. The Assessee has raised following additional ground of appeal vide filed on 22/01/2026:

*"1.0 On facts and circumstances of the case and in law, the notice u/s.148 dated 31/03/2021 is bad in law, since had been issued and dispatched on 01/04/2021, without following the amended provisions of Sec. 148A(a) to (d), thereby consequential re-assessment order passed u/s.147 is bad in law"*

5. The Assessee has challenged the validity of reassessment proceedings, inter alia, on the ground that the Assessing Officer failed to follow the amended procedure prescribed in Section 148A as introduced by the Finance Act, 2021. The contention of the Assessee is that the notice under Section 148 of the Act, though dated 31/03/2021, has been issued on 01/04/2021 as is apparent from the date/time stamp on the ITBA Portal. Therefore, the reassessment proceedings were governed by the amended procedure introduced by the Finance Act, 2021 with effect from 01/04/2026. Since the Assessing Officer has not followed the said procedure, the Assessment Order, dated 28/03/2022, passed under Section 147 read with Section 144B of the Act be quashed as bad in law.
6. Per Contra, Learned Departmental Representative supported the

Assessment Order and submitted that the notice under Section 148 of the Act was issued by the Assessing Officer on 31/03/2021 as was apparent from the Digital Signature affixed and the date mentioned on the notice. Therefore, the contentions raised by the Assessee were liable to be rejected. In any case, the action of the Assessing Officer was within the extended period granted by Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 [for short '**TOLA**']

7. We have heard both the sides on the on the above additional grounds raising the issue of validity of the reassessment proceedings which goes to the root of the matter. In order to adjudicate upon the contentions raised by both the sides we deem it appropriate to refer to the following observations of the Hon'ble Supreme Court in the case **Union of India vs. Rajeev Bansal [2024] 469 ITR 46 (SC)[03/10/2024]**"

*"iii. Finance Act 2021*

*10. The Finance Act 2021 substituted the entire scheme of reassessment under sections 147 to 151 of the Income-tax Act with effect from 1 April 2021. Substantial changes were brought about by the new regime. Broadly speaking, they are summarized thus:*

*(i) Section 148 mandates the assessing officer to initiate proceedings only based on prior information and with the prior approval of the specified authority;*

*(ii) Section 148A requires the assessing officer to provide an opportunity of being heard to the assessee before deciding to issue a reassessment notice under section 148. Section 148A requires the assessing officer to:*

*(a) conduct any enquiry, if required, with the prior approval of the specified authority;*

*(b) provide an opportunity of hearing to the assessee by serving a show cause notice with the prior approval of the specified authority;*

- (c) *consider the reply furnished by the assessee in response to the show cause notice; and;*
  - (d) *decide on the basis of available material, including the reply of the assessee, whether or not it is a fit case to issue a notice under section 148 by passing an order.*
- (iii) *The time limit under section 149 has been reduced from four years to three years from the end of the relevant assessment year for all situations. Assessments can be reopened beyond three years but within ten years from the end of the relevant assessment year if the income chargeable to tax which has escaped assessment amounts to or is likely to amount to Rupees fifty lakhs or more. However, the first proviso to Section 149 prohibits the issuance of a reassessment notice under the new regime if such notices have become time-barred under the old regime; and*
- (iv) *The sanctioning authorities specified under section 151 of the new regime are different from those specified under the old regime. Section 151 of the new regime specifies the following authorities for Section 148 and 148A: (i) Principal Commissioner or Principal Director Commissioner or Director if three years or less have elapsed from the end of the relevant assessment year; and (ii) Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General if more than three years have elapsed from the end of the relevant assessment year.*
11. *The notifications dated 31 March 2021 and 27 April 2021 issued by the Central Government under section 3(1) of TOLA contained an explanation declaring that the provisions under the old regime shall apply to the reassessment proceedings initiated under them. Thus, the notifications directed the assessing officers to apply the provisions of the old regime for reassessment notices issued after 1 April 2021. The assessing officers accordingly issued reassessment notices between 1 April 2021 and 30 June 2021 by relying on the provisions under section 148 of the old regime. These reassessment notices were challenged by the assesses before various High Courts.....*

12. The High Courts allowed the writ petitions and quashed all the reassessment notices issued between 1 April 2021 and 30 June 2021 under the old regime on the ground that: (i) Sections 147 to 151 stood substituted by Finance Act 2021 from 1 April 2021 Sudhesh Taneja (supra); (ii) In the absence of any saving clause, the Revenue could initiate reassessment proceedings after 1 April 2021 only in accordance with the provisions of the new regime since they were remedial, beneficial, and meant to protect the rights and interests of the assesses Ashok Kumar Agarwal (supra); Mon Mohan Kohli (supra); Tata Communications Transformation Services (supra); and (iii) the Central Government could not exercise its delegated authority to "re-activate the pre-existing law." Ashok Kumar Agarwal (supra); Sudesh Taneja (supra); Mon Mohan Kohli; Tata Communications Transformation Services (supra)
13. In Union of India v. Ashish Agarwal [2023] 1 SCC 617 this Court held that it was "in complete agreement with the view taken by various High Courts in holding" that "the benefit of the new provisions shall be made available even in respect of the proceedings relating to past assessment years, provided Section 148 notice has been issued on or after 1-4-2021." However, the Court observed that the Revenue issued the reassessment notices under a "bona fide belief that the amendments may not yet have been enforced." This Court exercised its discretionary jurisdiction under Article 142 in order to balance the interests of the Revenue and the assesses and directed that the reassessment notices issued under the old regime shall be deemed to have been issued under section 148A(b) of the new regime". (Emphasis Supplied)
8. In the case of Rajeev Bansal (supra), the Hon'ble Supreme Court observed that as per the judgment in the case of **Union of India v. Ashish Agarwal 444 ITR 1 (SC)**, the notices issued under Section 148 of the Act (including those issued for the Assessment Year 2017-2018) were deemed to be notices issued under Section 148A(b) of the Act triggering the procedure prescribed under new regime introduced by the Finance Act, 2021 effective from 01/04/2021.
9. The contention of the Assessee is that in the present case notice under Section 148 of the Act was issued on 01/04/2021 and

therefore, the Assessing Officer was bound to follow the new regime. Since the Assessing Officer has failed to follow the same, the Assessment Order passed by the Assessing Officer is band in law and should be quashed. On the other hands, the Revenue has contended that notice under Section 148 of the Act is dated 31/03/2021 and has been digitally signed on 31/03/2021 and therefore, for all purposes should be considered to have been issued on 31/03/2021. Therefore, the date of issuance of the notice under Section 148 of the Act becomes the focal point of the dispute.

10. We note that identical issue had come up for consideration before the Hon'ble Delhi High Court in the case of **Suman Jeet Agarwal vs. Income-tax Officer [2023] 290 Taxman 493 (Delhi)/[2022] 449 ITR 517 (Delhi)[27-09-2022] [2022]**. The Hon'ble Delhi High Court held that date/time stamp of dispatch of notice as reflected on the Income Tax Business Application (ITBA) Portal would be determinative of the date of issuance/dispatch of notice. If the date and time of dispatch as per ITBA Portal is on or after 1st of April, 2021, the notices issued by the Assessing Officer would be considered as show-cause-notices issued under Section 148A(b) of the new regime as per the directions of the Apex Court in the Ashish Agarwal (supra) judgment. The relevant extracts of the aforesaid judgment of the Hon'ble Delhi High Court are set out hereinunder:

*"1. By way of the present batch of petitions, this Court has been called upon to decide the validity of the Notices issued under section 148 of the Income-tax Act, 1961 ('Act of 1961'), as it stood prior to its amendment on 1st April, 2021, by the Finance Act, 2021.*

*Brief Facts*

*1.1 The sections 147, 148, 149 and 151 of the Act of 1961 were amended vide the Finance Act of 2021, with effect from 1st April, 2021.*

1.2 As per the unamended section 149(1)(a) of the Act of 1961, the reassessment proceedings could be initiated within 4 years from the end of the relevant Assessment Years ('AYs').

1.3 As per the unamended section 149(1)(b) of the Act of 1961, the reassessment proceedings could be initiated within 6 years from the end of the relevant AY if the income chargeable to tax that has escaped assessment amounts to one lakh rupees or more for that year.

1.4 As per the unamended section 149(1)(c) of the Act of 1961, the reassessment proceedings could be initiated within 16 years from the end of the relevant AY if income in relation to any foreign asset chargeable to tax escaped assessment.

1.5 However, with effect from 1st April, 2021, under the amended Section 149(1)(a) of the Act of 1961, reassessment could be initiated within 3 years from the end of the relevant AY. Thus, under amended Section 149(1)(a) of the Act of 1961, as on 1st April, 2021, reassessment could only be reopened up to AY 2018-19 and all prior assessment years were barred.

1.6 For initiation of reassessment proceedings on 1st April, 2021, for any AY prior to AY 2018-19, the pre-conditions contained in the amended section 149(1)(b) of the Act of 1961 were required to be fulfilled by the Income-tax Department ('Department').

1.7 Further, before issuance of a notice under section 148 of the Act of 1961 after 1st April, 2021, the Department had to comply with the mandatory procedure prescribed under the newly inserted Section 148A of the Act of 1961.

1.8 Since there was a regime change with respect to law of limitation coming into effect from 1st April, 2021, which curtailed the time limit for re-opening of assessment from 6 years to 3 years, the Department with a view to avail the limitation prescribed under the unamended Section 149 of the Act of 1961, generated reassessment Notices under section 148 of the Act of 1961 for AYs 2013-14, 2014-15, 2015-16, 2016-17 and **2017-18**, all dated 31st March, 2021 ('Notices').

1.9 The impugned Notices were generated and sent for despatch through electronic mail ('e-mail') by the Jurisdictional Assessing Officer ('JAO') using the Income-tax Business Application ('ITBA') software developed by the Tata Consultancy Services ('TCS') for the Department.

1.10 The facts on record evidence that though the impugned Notices were generated by JAO using the ITBA software on **31st March, 2021**, the same were despatched through the ITBA's e-

mail system, using the ITBA servers **on or after 1st April, 2021;** and/or despatched by JAO through normal post on or after 1st April, 2021.

1.11 In view of the admitted fact as regards the date of despatch being 1st April, 2021, or thereafter, **the Department has sought to contend that for the purpose of determining the date on which the impugned Notices have been 'issued' within the meaning of section 149 of the Act of 1961, the date of despatch by ITBA software system through e-mail or speed post is not relevant and it is only the date of generation of the impugned Notices on the ITBA portal, which must be considered.**

1.12 The petitioners have agreed that the date of receipt of the impugned Notice by the assessee is not the criterion for determining whether the impugned Notices have been 'issued' within the time limit prescribed under section 149 of the Act of 1961.

Categories identified

1.13 The impugned Notices as categorized by the Counsel for the petitioners, Ms. Kavita Jha and recorded by this Court vide its order dated 24th March, 2022, are reproduced hereinunder:

"...

1. Category A: .....

2. Category B: .....

**3. Category C: is in respect of writ petitions where Notice is dated 31st March, 2021 or before, digitally signed on or before 31st March, 2021, however sent and received on or after 1st April, 2021.**

4. Category D: .....

5. Category E: .....

..."

1.14 Since the deadline for passing the assessment orders in most of these cases was 31st March, 2022, the proceedings pursuant to the impugned reassessment Notices were stayed till further orders by this Court vide the aforesaid order dated 24th March 2022.

**2. Therefore, the controversy which has arisen for consideration is whether these impugned Notices were issued on or before 31st March, 2021 or thereafter. If this Court holds that the impugned Notices were validly issued**

***under the unamended section 149 of the Act of 1961 on or before 31st March 2021, then, the re-assessment proceedings would be governed by the unamended provisions of sections 147, 148, 149 and 151 of the Act of 1961 as they stood before 1st April, 2021. However, if this Court concludes that the impugned Notices were issued on or after 01st April, 2021, then, the new regime of Sections 147, 148, 148A, 149 and 151 of the Act of 1961, shall govern these re-assessment proceedings and the decision of the Supreme Court in Union of India v. Ashish Agarwal [2022] 138 taxmann.com 64/286 Taxman 183/444 ITR 1 (SC)/2022 SCC OnLine SC 543, would apply.*** In that case, the impugned Notices though issued under section 148 of the unamended Act of 1961, would be considered to be issued under section 148A(b) of the Act of 1961, as amended by the Finance Act, 2021.

3. There is no dispute that since the impugned Notices pertain to A.Ys. 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18, they were getting time barred on 31st March, 2021, as per the newly amended Section 149(a) of the Act of 1961 and were therefore, as per law required to be 'issued' on or before 31st March, 2021.

4. It is an admitted fact in all these petitions that though the impugned Notices were generated on the ITBA portal on 31st March, 2021, however, the same have been despatched only on or after 1st April 2021; and therefore **the issue arising for determination before this Court is whether the impugned Notices will be governed by the re-assessment regime which came into effect on 01st April, 2021, or the re-assessment regime which was in existence as on 31st March, 2021.**

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26.20 We are in respectful agreement with the law laid down by the various High Courts in *Daujee Abhushan (supra)*, *Santosh Krishna HUF (supra)*, *Mohan Lal Santwani (supra)*, *Advance Infradevelopers (P) Ltd. (supra)* and *Yuvraj (supra)*, that for determining when Notices were issued, the date and time of when the ITBA e-mail software system is triggered and the Notices leave the last ITBA server would be considered.

26.21 We therefore answer question no. (II) in affirmative and hold that despatch as per Section 13 of the Act of 2000, is a sine qua non and happens when the electronic mail message leaves the ITBA's servers.

**26.22 We answer question no. (III) against the Department and hold that the time taken by the ITBA's e-mail software system in triggering the e-mail and transmitting the said e-mails from the ITBA servers is attributable to the Department and therefore for the e-mails despatched on 1st April 2021 or thereafter, the Notices are held not to have been issued on 31st March 2021.**

26.23 We also take judicial notice of the fact that the Department from May, 2022, for Notices issued on or after 1st April 2021, has considered the date and time of despatch of the notices as recorded by the ITBA portal as the date of issuance and disregarded the date of generation of notice i.e. 31-3-2021. For notices despatched on or after 1st April 2021, the Department, following the Supreme Court's order in Ashish Agarwal (supra) considered the notices as issued under section 148A of the Act of 1961. This shows that the Department itself acknowledges and admits that the date of generation is distinct from date of issuance and the Department considers the despatch by ITBA Portal as the date of issue for the purpose of Section 149 of the Act of 1961.

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**Finding for Notices falling under category 'C'**

**Since the time taken by the ITBA email software system in triggering the e-mails is attributable to the Department, the AO is directed to determine the date and time on which the emails were triggered by the ITBA system server as per the ITBA records and consider the same as the date of issuance.**

Illustratively, in W.P.(C) 8994 of 2021 for the Notice dated 31st March 2021 and digitally signed on 31st March 2021 the JAO is directed to determine the date and time of despatch as recorded by ITBA portal and consider the same as the date of issuance.

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31. For the reasons and principles that we have laid down, we dispose of these Writ Petitions with the following directions:

31.1 Category 'A': .....

31.2 Category 'B': .....

**31.3 Category 'C': The petitions challenging Notices falling under category 'C' which were digitally signed on 31st of**

**March 2021, are disposed of with the direction to the JAOs to verify and determine the date and time of despatch as recorded in the ITBA portal in accordance with the law laid down in this judgment as the date of issuance. If the date and time of despatch recorded is on or after 1st of April, 2021, the Notices are to be considered as show-cause-notices under section 148A (b) as per the directions of the apex Court in the Ashish Agarwal (supra) judgment.” (Emphasis Supplied)**

11. In the present case, the Assessing Officer proceeded on the premise that notice under Section 148 of the Act was issued on 31/03/2021 and therefore, the proceedings were governed by the old regime applicable prior to 1<sup>st</sup> April, 2021. Therefore, the Assessing Officer concluded the Assessment without following the procedure provided by Section 148A/148 of the new regime. However, as per date-time stamp the notice under Section 148 was dispatched on 01/04/2021 and therefore, the Assessing Officer was required to proceed under the new regime. Since, failed to follow the procedure provided by Section 148A/148 of the new regime as per the directions of the Hon'ble Supreme Court in the case of Union of India vs. Ashish Agarwal [2022] 286 Taxman 183 (SC)/[2022] 444 ITR 1 (SC)[04-05-2022], the Assessment Order, dated 28/03/2022, passed under Section 147 read with Section 144B cannot be sustained.
12. We find that identical issue has come up for consideration before the Hon'ble Gujarat High Court in the case of **Saumil Avinash Baheti Vs. Income Tax Officer Ward 4(2)(3), Ahmedabad**. Accepting identical contentions raised by the assessee in that case the Hon'ble Gujarat High Court allowed the writ petition and quashed the assessment order passed under Section 147 of the Act holding as under:

"4. The short question which arises in this petition is as to whether the notice dated 31.03.2021 issued under Sec.148 of the Income-Tax Act, 1961 (for short "the Act"), for the Assessment

Year 2017-18 to reassess the income was actually issued on 31.03.2021 or not.

5. *It is the case of the petitioner that the impugned notice was served through E-mail on 01.04.2021, and therefore, the notice dated 31.03.2021 would be an invalid notice.*

5.1 The contention of the petitioner is not controverted by the respondent. in the affidavit-in-reply but on the contrary, it is confirmed as stated in para 7 as under:

"7 With reference to paragraph 3, the assessee has submitted that the impugned notice dated 31.03.2021 for A.Y 2017-18 for the assessment under section 148 of the Act is illegal, without jurisdiction quashed.

In this case, notice under section 148 of the Act for A.Y.2017-18 was issued to the 31/03/2021 having DIN and Notice ITBATBA/AST/S/148/2020-21/1032037041 (1) and **served through e-mail on 01.04.2021.** Thereafter, in compliance to the judgement of Hon'ble Supreme Court dated 04.05.2022 in the Civil Appeal No. 3005/2002 in case of Union of India and others vs. Shri Ashish Agarwal and others and CBDT Instruction No. 01/2022 dated 11.05.2022 issued vide F.No.279/Misc./M-51/2022-ITJ, the above mentioned notice issued under Section 148 of the Act dated 31/03/2021 would be treated as under Section 148A(b) of the Act and re-assessment notice proceedings initiated due procedure by issuing fresh notice u/s 148 of the Act after following A.Y.2017-18."

6. *On a specific query raised by the Court, learned Senior Standing Counsel Ms. Mehta Counsel learned Senior Standing appearing for the respondent submitted that no notice under Sec.148A(b) of the Act was issued as per the directions of the Hon'ble Apex Court in the case of Union of India and others vs. Shri Ashish Agarwal and others., reported in 444 ITR 1 SC.*

7. In view of the above fact, admittedly, the time barred notice dated 31.03.2021 is notice and hence the same would be invalid and without jurisdiction and only on this ground, the impugned notice is hereby quashed and set aside. Rule is made absolute to the aforesaid extent with no orders as to costs." (Emphasis Supplied)

13. The above judgment supports the stand taken by the Assessee. We

have already concluded the hereinabove that the notice under Section 148 of the Act was issued on 01/04/2021. Therefore, the reassessment proceedings were required to be conducted in accordance with Section 148A of the Act. Since the Assessing Officer has passed Assessment Order under Section 147 of the Act without following the procedure prescribed in Section 148/148A of the Act, we accept the contention of the Assessee and quash the Assessment Order, dated 28/03/2022 as being bad in law. Thus, additional Ground No. 1 raised by the Assessee is allowed, while all other grounds/additional grounds raised by the Assessee are dismissed as having been rendered infructuous. The appeal preferred by the Assessee is, thus, partly allowed.

14. As regards appeal preferred by the Revenue is concerned, all the grounds raised by the Revenue pertain to the relief granted by the Learned CIT(A) on merits. Since the Assessment Order, dated 28/03/2022, passed under Section 147 read with Section 144 of the Act has been quashed, the additions made and the consequent demand raised stand deleted. Therefore, all the grounds raised by the Revenue are dismissed as having been rendered infructuous.
15. In result, the appeal preferred by the Assessee is partly allowed while the appeal preferred by the Revenue is dismissed.

Order pronounced on 26.02.2026.

*Sd/-*  
**(Bijayananda Pruseth)**  
**Accountant Member**

*Sd/-*  
**(Rahul Chaudhary)**  
**Judicial Member**

मुंबई Mumbai; दिनांक Dated :26.02.2026  
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