

**INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH, RAIPUR**


**Order ready for pronouncement on 28.04.2026**

**SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**(SMC)**

| Sr. No. | ITA Nos.           | Name of the assessee  | Author |
|---------|--------------------|---|--------|
| 1.      | 207/RPR/2026       | Rajesh Kumar Chandwani                                      | JM     |
| 2-3.    | 194 & 195/RPR/2026 | Ghanshyam Sunder Patel legal heir of Kesar Patel (Deceased) | JM     |

28.04.2026

  
Senior Private Secretary