

**IN THE INCOME TAX APPELLATE TRIBUNAL
(CUTTACK BENCH, CUTTACK)**

**BEFORE SHRI N.S. SAINI, ACCOUNTANT MEMBER
and
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA NO.433/CTK/2015
(ASSESSMENT YEAR : 2014-15)**

Roland Educational and Charitable Trust, vs. Principal CIT,
2nd Lane, Gandhi Nagar, Bhubaneswar,
Berhampur, Odisha.
District – Ganjam (Odisha).

(PAN : AAATR2165F)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri S.K. Tulsiyan, AR
REVENUE BY : Shri Kunal Singh, CIT DR

Date of Hearing : 27.04.2017
Date of Pronouncement : 29 .05.2017

ORDER

PER KULDIP SINGH, JUDICIAL MEMBER :

The Appellant, Roland Educational and Charitable Trust (hereinafter referred to as ‘the assessee’) by filing the present appeal sought to set aside the impugned order dated 24.09.2015 passed by the Principal Chief Commissioner of Income-tax, Odisha, Bhubaneswar qua the assessment year 2014-15 denying approval under section 10(23C)(vi) of the Income-tax Act, 1961 (for short ‘the Act’) on the grounds inter alia that :-

“1. The order dated 24.09.2015 passed by the Ld. Principal Chief Commissioner of Income-tax denying exemption to the appellant u/s 10(23C)(vi) of the Income-tax Act, 1961 for F.Y. 2013-14 is bad in law and on facts.

2. That the reasons given for denying exemption u/s 10(23C)(vi) of the Act are contrary to law and facts since the appellant being a trust exists solely for educational purposes and not for the purpose of profit.

3. The Ld. Principal Chief Commissioner of Income-tax was not justified in denying exemption on the ground that the amended Trust Deed executed on 26.03.2012 deleting certain objects alleged to be non-educational, was not valid.

4. Assuming without admitting that the amended Trust Deed dated 26.03.2012 was not valid, the Ld. Principal Chief Commissioner of Income-tax was not justified in denying exemption as the alleged non-educational objects were not implemented or acted upon.

5. That the Ld. Principal Chief Commissioner of Income-tax was not justified in ignoring the clarification issued by the CBDT in Circular No. 14/2015 dated 17.08.2015 and in denying the exemption to the appellant trust u/s 10(23C)(vi) of the Act.

6. That the Ld. Principal Chief Commissioner of Income-tax has further erred in not following the principles laid down by the Hon'ble Supreme Court in American Hotel & Lodging Association Educational Institute CBDT (2008) 301 ITR 86(SC) and ignoring that appellant trust was an institution existing solely for education eligible for exemption u/s 10(23C)(vi) of the Act and not for profit.

7. The appellant craves leave to add, amend or modify any ground before or at the time of hearing of the appeal.”

2. Briefly stated the facts necessary for adjudication of the controversy at hand are : assessee trust came into existence vide registered Trust Deed dated 19.11.197 and has been running various educational institutions under the name and style of Roland Institute of Technology, Roland Junior College, Roland Institute of Computer & Management Studies and Supriya Junior College. Apart from the educational objects, other non-educational objects of the Trust are as under :-

- (i) to contribute towards human resource development in the country;
- (ii) to establish, maintain or grant aid to homes for the aged, orphanages or other establishments for the relief and help to the poor, needy and destitute people, orphans, widows and aged persons;
- (iii) to charge tuition fees and other fees to coup expenditure incurred in the upkeep and maintenance of the institution established and to be established under the deed.

3. Earlier application moved by the assessee Trust for grant of approval u/s 10(23C)(vi) of the Act for FY 2009-10 was rejected on the ground that the assessee was not committed to pursue exclusive educational activities and subsequently, the assessee Trust moved application on the ground that it has since deleted the

non-educational object as contained in the registered Trust Deed dated 19.11.1997 through a registered amended Trust Deed dated 26.03.2012.

4. Ld. Pr. CCIT declared the amended registered Trust Deed dated 26.03.2012 vide which certain objects, particularly the non-educational objectives, were deleted, as invalid on the grounds that the Governing Body Members of assessee Trust did not have mandate to delete or remove any or some of the objects. Ld. Pr. CCIT came to the conclusion that on the strength of such non-educational objects as per original Trust Deed dated 19.11.1997, the assessee Trust has power and authority to undertake non-educational activities which could possibly dilute the exclusive pursuit of educational purpose. Pr. CCIT further proceeded to conclude that since the assessee Trust is carrying out its activities since 1997 covering a period of more than 20 years, its mere existence as an educational institution would not be enough to preclude the prescribed authority from looking into the other aspects. So, Pr. CCIT held that the assessee Trust does not qualify for approval u/s 10(23C)(vi) of the Act and thereby rejected the application without going into the merits of the activities and maintenance of the accounts.

5. Feeling aggrieved with the impugned order passed by Id. Pr.CCIT, the assessee has come up before the Tribunal by filing the present appeal.

6. We have heard the Id. Authorized Representatives of the parties to the appeal, gone through the documents relied upon and orders passed by the revenue authorities below in the light of the facts and circumstances of the case.

7. Undisputedly, earlier application moved by the assessee Trust for grant of approval u/s 10(23C)(vi) of the Act for FY 2009-10 was rejected on the ground that the assessee is not engaged in exclusive educational activities. It is also not in dispute that non-educational objects, namely, to contribute towards human resource development in the country; to establish, maintain or grant aid to homes for the aged, orphanages or other establishments for the relief and help to the poor, needy and destitute people, orphans, widows and aged persons; and to charge tuition fees and other fees to coup expenditure incurred in the upkeep and maintenance of the institution established and to be established under the deed, has been deleted from the Memorandum of Association through a registered amended Trust Deed on 26.03.2012.

8. In the backdrop of the aforesaid undisputed facts, grounds raised by the assessee Trust and impugned order passed by the Id. Pr. CCIT, the first question arises for determination in this case is:-

“as to whether Id. Pr. CCIT has erred in denying the exemption u/s 10(23C)(vi) of the Act by declaring the amended registered Trust Deed dated 26.03.2012 deleting certain objects alleged to be non-educational as invalid?”

9. Pr.CCIT primarily declared the amended Trust Deed dated 26.03.2012, whereby all the non-educational objects have been deleted, as invalid by relying upon Clause No.27 of the registered Trust Deed dated 19.11.1997. Pr.CCIT further relied upon the decision rendered by Hon’ble Supreme Court in the case of ***CIT vs. Kamala Town Trust – (1996) 217 ITR 699*** wherein it is held that the Trust Deed could be rectified through a competent civil court under the relevant provisions of Specific Relief Act or by the settler himself by executing a supplementary Trust Deed. Clause 27 of the original Trust Deed dated 19.11.1997 reads as under :-

“27. The Permanent Trustees shall have the power to add, alter, amend any of the clauses mentioned herein for the advantage / benefit of the Trust.”

10. The Id. AR for the assessee challenging the impugned order firstly relied upon the CBDT Circular No.14/2015 dated

17.08.2015 in denying the exemption to the assessee Trust, the operative part of which is reproduced as under for ready reference:-

“Sub: Clarification on certain issues related to grant of approval and claim of exemption u/s 10(23C)(vi) of the Income-tax Act, 1961.

Sub-clause (vi) of clause (23C) of Section 10 of the Income-tax Act, 1961 ('Act') prescribes that income of any university or other educational institutions, existing solely for educational purposes and not for purposes of profit, shall be exempt from tax if such entities are approved by the prescribed authorities. Such approval is not required in cases of university or educational institutions wholly or substantially financed by the Government [sub-clause (iiiab)] or if their aggregate annual receipts do not exceed Rs.1 crore [sub-clause (iiid) r.w. rule 2BC). Thus, while granting approval to entities covered under sub-clause (vi), the prescribed authority has to ensure that the applicant institution must exist "solely for educational purposes and not for purposes of profit". There are several Provisos to clause (23C) of section 10 and prescribe, inter alia, various monitoring conditions subject to fulfillment of which only the exemption can be availed.

These monitoring conditions include mode and manner of application of funds, maintenance and audit of books of accounts in certain situations etc. Some other Provisos prescribe the manner of making application u/s 10(23C)(vi) and the circumstances when an approval granted earlier can be withdrawn.

Representations have been received seeking clarification on certain issues related to operation of section 10(23C)(vi). These have been examined by the Board and following clarifications are made-

1. Scope of enquiry while granting approval-

1.1 Clarification has been sought on (he score of enquiry that can be made by the prescribed authority while granting approval u/s 10(23C)(vi), i.e., whether it would be sufficient for the prescribed authority to consider the nature, existence for non-profit purposes and genuineness of the applicant institution or the conditions prescribed under various Provisos are also required to be considered at the stage of granting approval.

1.2 In this connection, attention is drawn to the decision of Hon'ble Supreme Court in case of American Hotel and Lodging Association Educational Institute vs. CBDT [301 ITR 86](20(8) in which it has been held that at the time of granting approval u/s 10(23C)(vi), the prescribed authority is to be satisfied that the institution existed during the relevant year solely for educational purposes and not for profit. Once the prescribed authority is satisfied about fulfillment of this criteria i.e. the threshold pre-condition of actual existence of an educational institution under section 10(23C)(vi), it would not be justifiable, in denying approval on other grounds, especially where [he compliance depends on events that have not taken place on the date on which the application for grant of approval has been made.

1.3 However, the prescribed authority is eligible to grant approval u/s 10(23C)(vi), subject to such terms and conditions as deemed necessary including those falling within the framework of various Provisos to the said clause of section 10. It has also been clarified in the said judgment that the compliance of prescribed conditions can be gauged while monitoring the case and in case of any breach thereof, the approval can be withdrawn. It is, therefore, clarified that the principle laid down by the Apex Court in American Hotels case (supra) must be followed while considering the applications filed seeking approval for exemption u/s 10 (23C)(vi).”

11. Bare perusal of the CBDT circular (supra) goes to prove that the directions contained in the Circular (supra) are based upon *American Hotel and Lodging Association Educational Institute vs. CBDT – (2008) 301 ITR 86*. Ratio of the judgment in case of *American Hotel and Lodging Association Educational Institute* (supra) is the threshold precondition to accord approval u/s 10(23C)(vi) of the Act is the actual existence of educational institution as section 10(23C)(vi) of the Act seeks to exempt income of institutions with laudable objects and activities, such as, universities, hospitals, etc. and stipulation of monitoring conditions as different from compliance with these conditions. Compliance or non-compliance can be gauged at the assessment stage. So, in other words, the actual existence of educational institutions is the precondition and thereafter the applicant can approach the prescribed authorities for approval in terms of section 10(23C)(vi) of the Act by making application in the prescribed form.

12. Even otherwise, as per para 1.3 of the CBDT Circular (supra), the prescribed authority is eligible to grant approval u/s 10(23C)(vi) of the Act subject to such terms and conditions as deemed necessary including those falling with the framework of various proviso to said clause of section 10, which can be gauged while monitoring the case and in case of any breach thereof, the

approval can be withdrawn. It is clarified in unequivocal terms that application seeking approval for exemption u/s 10(23C)(vi) of the Act is to be disposed off in view of law laid down by Hon'ble Apex Court in *American Hotel and Lodging Association Educational Institute* (supra).

13. As per amended Trust Deed dated 26.03.2012, the assessee Trust is empowered to carry out following activities :-

- (1) *To open, run, continue, educational and vocational institutions in healthy surroundings.*
- (2) *To engage, teachers, professors, instructors, experts of good moral character and conduct and able to impart efficiently up-to-date instruction to students in modern sciences, industrial avocations, research work, intellectual projects.*
- (3) *To develop a healthy as well as critical attitude towards the development of mental physical and moral uplift of the students and all those connected with the institutions so as to make them good citizens.*
- (4) *To establish and run boarding house and a residential institution for the students and those connected with the institution.*
- (5) *To invest, dispose of, transfer and otherwise deal with the subject matter of the Trust in such manner as the Trustees should deem fit so as to enable the institution to carry on the objectives of the Trust efficiently.*

- (6) *To accept donations, grants, presentations and other offerings and to deal with the same for the purpose of the Trust.*
- (7) *To bring out, encourage and develop the inventive and research facilities to the students and teachers and to provide an opportunity for research work in Arts, Science, Industry and other fields.*
- (8) *To sell, dispose off, alienate or otherwise deal with any property comprising the Trust fund.*
- (9) *To let out, demise any immovable property comprised in the trust fund for such period and at such rent and on such terms and conditions as the Trustees in their discretion may think fit.*
- (10) *To make, vary, alter or modify schemes, rules and regulations for carrying out the objects of the Trust and for management of the affairs thereof and/or running any institution in furtherance of the objects of the Trust.*
- (11) *To apply to the Government, Public Bodies, urban, Local, Municipal, District and other bodies, corporations etc. for and accept grant of money and of aid, donation, gifts, subscriptions and other assistance with a view to promoting the objects of the trust and to discuss and negotiate with the Government Department, public and other bodies, corporations, persons scheme and other work and matters within the framework of the objects of the Trust and to conform to any proper condition upon which such grants and other payments be made.*
- (12) *To take over, acquire, manage, control, organize or maintain or to assist in establishing, promoting, managing,*

organizing or maintaining any branch of the Trust and to promote or carry on with affiliation or amalgamation of such other Trust with this Trust.”

14. Assessee Trust has established institutions / colleges to provide various courses, namely, BCA, +2 Science & +2 Commerce, B.Tech & MCA and +2 Science & +2 Commerce in the following educational institutions / colleges :-

(i)	Roland Institute of Computer and Management Studies providing Bachelor Degree in Computer Education-BCA Course (set up in 1998).
(ii)	Roland Supriya Junior College (set up in 1999).
(iii)	Roland Junior College (set up in 1999)
(iv)	Roland Institute of Technology (set up in 2001) started with providing MCA Course with 60 seats and in the year 2002, added an Engineering Course consisting of several engineering streams comprising of 4 years' and providing a 'B. Tech' degree.

15. Perusal of the amended Trust Deed dated 26.03.2012, available at pages 15 to 29 of the paper book, apparently goes to prove that post amendment, the assessee trust is engaged exclusively to carry out educational activities by amending the non-educational clauses existing in the original Trust Deed dated 19.11.1997. Furthermore, all the courses being imparted by the institution of the assessee Trust are affiliated to State Government

bodies, Central Government bodies / Universities like AICTE, Regional Directorate of Education, Berhampur, universities like BPUT (Biju Patnaik University Of Technology), Orissa, Berhampur University, Orissa, Director of Higher Education, Govt. of Orissa, Recognition Director of Higher Education, Govt. of Orissa, Council of Higher Education, Orissa, Bhubaneswar.

16. Ld. Pr.CCIT declined the approval to the assessee Trust u/s 10(23C)(vi) of the Act primarily by declaring the amended Trust Deed as invalid on the ground that for granting approval u/s 10(23C)(vi), only original Trust Deed is to be looked into which contains non-educational objectives. However, we are of the considered view that in the original Trust Deed dated 19.11.1997, though the assessee Trust has undertaken both educational and non-educational objectives but predominant objectives were for promotion and imparting education as discussed in the succeeding paras.

17. In order to decide the issue in controversy, the provisions contained u/s 10(23C)(vi) of the Act are required to be perused which are as under :-

“10 In computing the total income of a previous year of any person, any income falling within any of the following clauses shall not be included—

.....

(vi) any university or other educational institution existing solely for educational purposes and not for purposes of profit, other than those mentioned in sub-clause (iiiab) or sub-clause (iiid) and which may be approved by the prescribed authority;”

18. A cursory look at section 10(23C)(vi) of the Act goes to prove that the predominant condition for any university or other educational institution for getting approval u/s 10(23C)(vi) of the Act is that the institution is existing solely for educational purposes and not for purposes of profit. So far as , instant case is concerned, when by way of amendment of the original Trust Deed dated 19.11.1997 vide registered amended Trust Deed dated 26.03.2012, the assessee Trust has come up with its sole objective i.e. to carry out educational activities for educational purposes, Pr.CCIT travelled beyond his power by examining the validity of Trust Deed which came into existence on 26.03.2012.

19. Furthermore, when we examine audited annual accounts for FY 2013-14 and FY 2012-13 available at pages 94 to 162 of the paper book, in the light of the statement of income & expenditure account of the assessee for FY 2012-13 available at page 97 of the paper book and statement of income & expenditure account of the assessee for FY 2013-14 available at page 133 of the paper book, it

is proved that the assessee Trust's expenditure was more than its income and as such, it is an educational institution existing solely for educational purpose and not for purposes of profit.

20. Moreover, vide order dated 15.01.2013, assessee Trust is registered as a charitable Trust u/s 12AA of the Societies Registration Act, copy of order available at page 43 of the paper book. This fact goes to prove that the assessee Trust is established not for profit motive. Furthermore, coordinate Bench of the Tribunal vide order dated 28.07.2015 passed in IT(SS) A.No.44/CTK/2004 in assessee's own case held the assessee Trust eligible for exemption u/s 11 of the Act for block assessment period 01.04.1989 to 22.12.1998, copy of order is available at pages 30 to 32 of the paper book.

21. Furthermore, details of fixed assets given by the assessee Trust for FYs 2011-12, 2012-13 and 2013-14, available at pages 71, 129 & 158 respectively, also go to prove that the assets include laboratory equipment, library, building, computer etc. which are necessary for imparting education and running educational activities of an educational institution.

22. This fact is also clear from the individual balance sheet of Roland Institute of Computer and Management Studies, Roland Supriya Junior College, Roland Junior College and Roland Institute

of Technology for the FY 2013-14, available at pages 159, 155, 148 & 140 of the paper book respectively showing assets as Xerox machine, DVD Writer, Scanner, EEE Purchases (Electrical & Electronics Engineering Purchases), Mechanical Purchases, Civil Department Purchases, Licensed Software, library books & magazines, projectors & printers, computers, white boards, notice boards, fax machine, library, lab equipments, which can be used for carrying out educational activities only.

23. So, merely declining the approval u/s 10(23C)(vi) of the Act by Id. Pr.CCIT on the premise that amended Trust Deed dated 26.03.2012, to prove the assessee's existence, is invalid document being not in conformity with provisions contained u/s 12A of Societies Registration Act, 1860 is not sustainable in the eyes of law. Rather Pr.CCIT has travelled beyond his power by determining the issue as a civil court.

24. Hon'ble Supreme Court in case cited as ***CIT vs. Kamla Town Trust – (1996) 217 ITR 699 (SC)*** “*while deciding the question whether any rectification of trust deed which changed the character of a private trust into a public charitable trust could be relied upon before the Income-tax authority for claiming exemption u/s 11 of the Income-tax Act by the assessee trust*” held that in case, in the original trust deed, no real intention of the settler is

visible to create a charitable trust on account of certain sub-clauses of the object, it would not be open to the Income-tax authority to refuse to look at such rectified instrument of the trust on the ground that the trustee of the trust should ignore the said rectified objects and should stick to the instrument as it existed prior to its rectification. The income-tax authority has to take the instrument as it exists in its actual amended form when its pressed in service for framing the assessment concerning the relevant assessment year in which such rectified instrument holds the field.

25. Ratio of the judgment in *CIT vs. Kamla Town Trust* (supra) is when the powers had been given to the trustee by the settler as, in the instant case, it can be amended without approaching the civil court provided all the conditions laid down by the settler are fulfilled. So, the ratio of the judgment is applicable to the facts and circumstances of the case.

26. We are of the considered view that Pr.CCIT by ignoring the basic law as enunciated in *American Hotel and Lodging Association Educational Institute* (supra) has exceeded his jurisdiction to decline the approval for exemption u/s 10(23C)(vi) of the Act which is not sustainable in the eyes of law.

27. Hon'ble Apex Court in judgment cited as *Queen's Educational Society vs. CIT – (2015) 372 ITR 699 (SC)* explained the provisions contained u/s 10(23C)(iiiad) & (vi) as under :-

“11. Thus, the law common to Section 10(23C) (iiiad) and (vi) maybe summed up as follows:

(1) Where an educational institution carries on the activity of education primarily for educating persons, the fact that it makes a surplus does not lead to the conclusion that it ceases to exist solely for educational purposes and becomes an institution for the purpose of making profit.

(2) The predominant object test must be applied – the purpose of education should not be submerged by a profit making motive.

(3) A distinction must be drawn between the making of a surplus and an institution being carried on “for profit”. No inference arises that merely because imparting education results in making a profit, it becomes an activity for profit.

(4) If after meeting expenditure, a surplus arises incidentally from the activity carried on by the educational institution, it will not be cease to be one existing solely for educational purposes.

(5) The ultimate test is whether on an overall view of the matter in the concerned assessment year the object is to make profit as opposed to educating persons.”

28. Hon'ble Apex Court in *Queen's Educational Society* (supra) held that to determine whether an educational institution exists solely for educational purposes and not for purposes of profit, three Supreme Court judgments, namely, *Addl.CIT vs. Surat Art Silk Cloth Manufactures Association – (1980) 121 ITR 1, Aditanar*

Educational Institution vs. Addl. CIT – (1997) 224 ITR 310 (SC)
and American Hotel and Lodging Association Educational
Institute vs. CBDT – (2008) 301 ITR 86 (SC) would apply. Hon'ble Apex Court further held that 13th Proviso to section 10(23C) is of great importance in determining the issue that the AO must continuously monitor from assessment year to assessment year whether such institutions continue to apply their income and invest or deposit their funds in accordance with the law laid down and activities of such institutions be looked at carefully. In case, the activities are not genuine or are not being carried out in accordance with all or any of the conditions subject to which approval is given, such approval and exemption must forthwith be withdrawn.

29. In the decision rendered by Hon'ble Allahabad High Court in case cited as *Allahabad Young Men's Christian Association vs. CCIT & Ors. – (2015) 371 ITR 23 (All)*, the Hon'ble Court while dealing with identical issue also held the same in favour of the assessee by determining the following findings :-

“Held, allowing the petition without entering into the merits, (i) that the assessee was in existence since the year 1910 and on the land, which was taken for 99 years lease, it had constructed a building for a school. It was prima facie engaged for "educational activities". So, it was incorrect to say that it was not providing education. Undoubtedly, the assessee was

an educational institution, which was providing education. No other activity was proved by the Department. Moreover, the Chief Commissioner had already granted exemption under section 12A / 12AA with effect from April 1, 2007. Merely because there were other objects of the society, that did not mean that the educational institution did not exist solely for educational purpose. The emphasis of the word "solely" is in relation to the educational institution, which is running not for the purpose of making profit and is not in relation to the objects of the society."

30. Judgment rendered by Hon'ble Allahabad High Court in case cited as *Young Men's Christian Association* (supra) is applicable to the facts and circumstances of the case because, in the instant case, the assessee has also been granted exemption u/s 12AA of the Act vide order dated 15.01.2013 and the Trust is also found to be eligible for exemption u/s 11 of the Act for block assessment period 01.04.1989 to 22.12.1998 by the coordinate Bench of the Tribunal in assessee's own case in order dated 28.07.2015 (supra). Even perusal of the original Trust Deed shows that the predominant object was educational though non-educational objects were also there. So, merely because of the fact that there were other objects of the Trust, the educational institution did not exist solely for educational purpose. But, in the instant case, the assessee Trust has gone one step further by amending the original Trust Deed vide registered amended Trust

Deed dated 26.03.2012 deleting all the non-educational objectives.

So, the impugned order passed by Id. Pr.CCIT is not sustainable.

31. In view of what has been discussed above, when it is proved on record that the assessee Trust is running an educational institution, the application to grant approval u/s 10(23C)(vi) of the Act cannot be denied merely because there are other objects in the original Trust Deed also. But, in the instant case, assessee has gone one step further even by amending the original Trust Deed which has been declared invalid by the Id. Pr.CCIT and rejected the application by ignoring the settled principle of law laid down by Hon'ble Apex Court in *American Hotel and Lodging Association Educational Institute* (supra) and *Queen's Educational Society* (supra). So, we are of the considered view that impugned order is not sustainable, hence set aside and Pr.CCIT is directed to decide the application afresh in view of the observations made herein above.

32. Resultantly, the appeal filed by the assessee is allowed.

Order pronounced in open court on this 29th day of May, 2017.

**Sd/-
(N.S. SAINI)
ACCOUNTANT MEMBER**

**sd/-
(KULDIP SINGH)
JUDICIAL MEMBER**

**Dated the 29th day of May, 2017
TS**

Copy of the order forwarded to:

- 1.Appellant - Roland Educational & Charitable Trust, 2nd Lane, Gandhi Nagar, Berhampur, District – Ganjam (Odisha).
 - 2.Respondent - Principal CIT, Bhubaneswar, Odisha.
 - 3.CIT
 - 4.CIT (A), Bhubaneswar.
 - 5.DR(ITAT), Cuttack.
 - 6.Guard File
- //True Copy//

BY ORDER

**SR. PRIVATE SECRETARY,
ITAT, CUTTACK**