

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH "B" KOLKATA**

Before **Shri Mahavir Singh, Judicial Member** and  
**Shri Waseem Ahmed, Accountant Member**

<b>ITA No.443-447/Kol/2013</b> Assessment Years:2005-06 to 2009-10
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Sri Sashi Badalia 66/3, Beadon Street, Kolkata-700 006 <b>[PAN No.ADJPB 0935 D]</b>	<b>V/s.</b>	ACIT,CC-XXVII, Income Tax Office, Poorva, Kolkata
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

आवेदक की ओर से/By Assessee	Shri S.L. Kochar, Advocate & Shri Anil Kochar, Advocate
राजस्व की ओर से/By Respondent	Shri Niraj Kumar, CIT-DR
सुनवाई की तारीख/Date of Hearing	10-12-2015
घोषणा की तारीख/Date of Pronouncement	20-01-2016

**आदेश /ORDER**

**PER Waseem Ahmed, Accountant Member:-**

These five appeals filed by same assessee against the order of Commissioner of Income Tax (Appeals)-II, Kolkata dated 11.01.2013. Assessments were framed by ACIT, CC-XXVII, Kolkata u/s 153A r.w.s.143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide his order dated 28.12.2011 for assessment years 2005-06 to 2009-10 respectively. Penalty levied by Assessing Officer u/s 271(1)© of the Act vide order dated 29.06.2012.

2. At the outset we find that the assessee has filed the revised grounds of appeal which is reproduced below:-

*"1. For that in view of the fact that there was no seizure of any paper or document and any valuable in the course of search operation u/s. 132 of the Income Tax Act, 1961 indicating any undisclosed income for the year of assessment, assessment framed by the A.O u/s 143(3)/153A is entirely invalid and of no consequences and the imposition of penalty u/s. 271(1)© was wrong & uncalled for.*

*2. For that the assumption of jurisdiction by the A.O u/s 271(1)© in the facts and circumstances of the case of the appellant is wrong, invalid and as such the Ld. CIT(A) erred in confirming the levy of penalty u/s. 271(1)(c) as imposed by the AO.*

*3. For that there has been miscarriage of justice as because penalty has been levied u/s. 271(1)© and confirmed by the Ld. CIT(A) when in respect of the assessment framed by the AO u/s 143(3)/153A there is nowhere any indication of any income that could be said to be emanating from any seized paper or document in the course of search u/s. 132 of the Income Tax Act.*

*4. For that the Ld. CIT(A) erred in dismissing the appeal of the appellant on the alleged grounds.*

*5. For that the Ld. CIT(A) erred in confirming the penalty imposed by the AO u/s 271(1)(c) amounting to Rs.3,36,6,00/-*

*6. For that the Ld. CIT(A) ought to have properly considered and appreciated the submissions made by the appellant with reference to the factual aspect of the case and ought not to have confirmed the order of the AO who levied penalty u/s. 271(1)(c)*

*7. For that there was no element of concealment of income on the part of the appellant or furnishing of any inaccurate particulars of income and that the reasonings given by the appellant and the contentions raised ought to have been properly considered by the Ld. CIT and in that view of the matter the penalty levied ought to have been cancelled by the Ld CIT(A)."*

The Id. DR has not raised any objection on the admission of revised grounds of appeals, so we have admitted all the revised grounds of appeals.

3. The assessee has raised several revised grounds of appeals and all of them involve the common issue which is that the Id. CIT(A) has erred in confirming the penalty under section 271(1)(c) of the Act. Since the facts in all the appeals are common, for the sake of convenience we pass a common order. Therefore, we take up the assessment year 2005-06 as the base year.

4. The facts the case are that there was a search and seizure under section 132 of the Act in the Badalia Group on dated 10-10-2009 at 66/3A, Beadon Street, Kolkata-700006. The Badalia Group engaged in the business of gems, jewellery & diamonds. The assessee, in the present appeal, is one of the key persons of the group. During the course of the search, the cash and jewellery was found from the residence, office premises, bank lockers and from the premises of the workers. The statement of the assessee was recorded under section 132(4) of the Act. As a result of search, assessee has made the disclosure of the following incomes besides the income already declared under section 139 of the Act.

A.Y	Amount (Rs)
2010-11	14,00,50,000/-
2009-10	16,00,000/-
2008-09	15,00,000/-
2007-08	13,50,000/-
2006-07	45,00,000/-
2005-06	10,00,000/-
Total	15,00,00,000/-

The AO has made the assessment under section 153A/143(3) of the Act by accepting the income declared in pursuance of section 153A of the Act. For the year under consideration the assessee has declared an additional income of ₹10 lakhs which is over and above the income declared in the original return of income. The assessee was found to have generated this unaccounted income for the relevant year under consideration out of the

jewellery business which was not offered for the tax. The assessee confirmed the disclosure in the deposition made u/s 131 of the Act. The seized material as a result of the search was also confronted to the assessee. However the assessee submitted that there was sufficient and reasonable cause which prevented the assessee to disclose such income before the tax authorities. The original return was filed for an amount of ₹2,71,951/- only. Now the assessment was framed under section 153A of the Act for an amount of ₹12,71,951/- only. In the assessment order, AO initiated penalty proceedings and issued a notice u/s 274 of the Act stating that you have concealed the particulars of income or furnished inaccurate particulars of such income. Finally the AO imposed penalty in terms of explanation 5A to the section 271(1)(c) of the Act by holding that the penalty is levied for furnishing the inaccurate particulars of income leading to concealment of ₹10 lacs for an amount ₹3,36,600/- @100% of the tax sought to be evaded.

5. Aggrieved assessee preferred appeal before Ld. CIT(A) who has upheld the action of Assessing Officer by observing as under:-

*"5. I have considered the submission of the appellant and perused the assessment order. I have also gone through the judicial pronouncements relied upon by the appellant. It is observed that a search & seizure operation was conducted in the case of Shri Shashi Badalia & Group on 10.10.2009. In the course of search, incriminating documents and undisclosed assets were found. The appellant owned the undisclosed income and unaccounted assets in his hand and accordingly in the course of search, additional income of Rs.15 crores was admitted from assessment year 2005-06 to 2010-11. In the course of assessment proceedings, the assessee submitted the year-wise bifurcation of additional income which was declared in the respective assessment years. For the year under appeal the undisclosed income admitted by the appellant was Rs.10,00,000/-. In the return of income filed u/s 153A, the said declared income was taken into consideration and the return was filed showing total income of Rs.12,71,951/-. The assessment was also completed on the same income. However, it is a fact on record that the appellant did not disclose the aforesaid income in the return of income filed u/s. 139(1) of the Act. In the course of appellate proceedings, the appellant has contended that the penalty u/s. 271(1)(c) is not leviable in his case because the additional income was disclosed in the course of search u/s. 132(4) of the Act and the same*

income was assessed by the AO. It is also argued by the appellant that the return filed u/s 153A is equivalent to the return filed u/s. 139(1) and hence even the penalty is not leviable by applying provisions of Explanation 5A of section 271(1)©. However, on careful consideration of the facts and going through the amended provisions of section 271(1)© along with Explanation 5A, I am not inclined to agree with the submission of the appellant that for the year under appeal the penalty is not leviable u/s. 271(1)©. The provisions of Explanation 5A of section 271(1)© reads as under:-

[Explanation 5A – Where, in the course of a search initiated under section 132 on or after the 1<sup>st</sup> day of June, 2007, the assessee is found to be the owner of –

- (i) Any money, bullion, jewellery or other valuable article or thing (hereafter in this Explanation referred to as asset) and the assessee claims that such assets have been acquired by him by utilizing (wholly or in part) his income for any previous year; or
- (ii) Any income based on any entry in any books of account or other documents or transactions and he claims that such entry in the books of account or other documents or transactions represents his income (wholly or in part) for any previous year,

Which has ended before the date of search and, -

- (a) Where the return of income for such previous year has been furnished before the said date but such income has not been declared therein; or
- (b) The due date for filing the return of income for such previous year has expired but the assessee has not filed the return,

Then, notwithstanding that such income is declared by him in any return of income furnished on or after the date of search, he shall, for the purposes of imposition of a penalty under clause © of sub-section (1) of this section, be deemed to have concealed the particulars of his income or furnished inaccurate particulars of such income.]

5.1 On perusal of Explanation 5A of section 271(1)© substituted by the Finance (No.2) Act, 2009 applicable with retrospective effect from 01.06.2007, it is apparent that in a case of an assessee where the search is initiated on or after 1<sup>st</sup> day of June, 2007 and such an assessee is found to be the owner of any money, bullion, jewellery or other valuable article or thing or having any income based on any entry in any books of account or other documents and relates to any previous year which has ended before the date of search and where the return of income for

*such previous year has been furnished before the said date but such income has not been declared therein, then, notwithstanding that such income is declared by him in any return of income furnished on or after the date of search, he shall, for the purpose of imposition of penalty u/s. 271(1)©, be deemed to have concealed the particulars of his income or furnished inaccurate particulars of such income. In the case of appellant, there is no dispute that the search was conducted after 01.06.2007 and the income relates to the previous year which has ended before the date of search. The appellant had filed return of income for such previous year but did not declare the income therein. Under the circumstances, even if the appellant has declared the undisclosed income in the return filed u/s. 153A, he will be deemed to have concealed the particulars of his income for the purpose of imposition of penalty. As per Explanation 5A to section 271(1)©, no immunity has been provided from the penalty if the undisclosed income was declared u/s. 132(4) in the course of search proceedings as provided earlier by Explanation 5 of this section. In view of above, I am of the opinion that the AO was justified in imposing the penalty u/s. 271(1)© of the Act. His action is in accordance with the provisions of the Act. In the course of appellate proceedings, the appellant has relied on various judicial pronouncements, however, none of the decision is applicable in his case. All these decisions relates to the period prior to substitution of Explanation 5A of Section 271(1)© of the Act. Hence, the penalty imposed by the AO u/s 271(1)(c) amounting to Rs.3,36,600/- is confirmed. The ground no. 1 to 4 are dismissed.”*

Being aggrieved by this order of Ld. CIT(A) assessee preferred second appeal before us.

6. Shri S.L. Kochar and Shri Anil Kochar, Ld. Authorized Representative appearing on behalf of assessee and Shri Niraj Kumar, Ld. Departmental Representative appearing on behalf of assessee.

7. We have heard rival contentions of both the parties and perused the materials available on record. Before us the Id. AR submitted that all the seized papers and documents relate to AY 2010-11. There is no paper/document seized that could show any undisclosed income relatable to AYs 2005-06 to 2009-10. During the course of search and seizure operation the assessee had admitted a rough amount of ₹15 crores on estimate basis

as his income. But later the assessee found that the entire amount of ₹15 crores was not related to seized papers & documents except income of Rs.14.05 crores relating to AY 2010-11. However, the assessee was advised to show the balance amount in the returns for AY 2005-06 to 2009-10 *suo-motu*. The assessment which abated on the date of search related to AY 2009-10 and for all other years the assessment had already been completed. So those years could not be disturbed. Besides, the penalty proceedings initiated u/s. 271(1)(c) by way of notice do not indicate the satisfaction as to whether it is a case of concealment of income or furnishing of inaccurate particulars of income. Thus, the notice issued u/s. 271(1)(c) is bad in law. Ld. AR drew our attention to the legal principles enunciated by Hon'ble Bombay High Court in the case of *Continental Warehousing Corporation (Nhava Sheva) Ltd.* and Hon'ble Allahabad High Court in the case of *Shaila Agarwal* and Mumbai Special Bench decision in the case of *All Cargo Global Logistic* on the issue of assessments u/s. 153A of the Act. Ld. AR submitted that since search & seizure proceedings u/s 132 of the Act are governed by the provisions contained in Sec. 153A, 153B and 153C which are in fact self contained provision, any return filed u/s. 153A of the Act cannot have any bearing about the return filed earlier u/s. 139 of the Act. Therefore, the AO cannot make weighing of the amount of income as shown u/s. 139 of the Act and shown u/s. 153A of the Act. A reference to para-9 of the penalty order is requested which is subtracted hereunder:-

*“The explanation of the assessee is also not tenable in view of the present decision given by the Ahmedabad Tribunal in the case of ACIT, Central Circle (Ahd) TM. It has been held that immunity against the penalty as per Explanation-5 to Sec. 271(1)(c) will be available only in respect of such assessment years where the original return u/s. 139(1) was due and filed after the search and not for earlier assessment years where return u/s. 139(1) was filed earlier.*

And said decision has been overruled in the case of *Kirit Dahyabhai Patel v. ACIT* reported in 121 DTR (Guj) 337 is invited where it has been held as under:

*“The CIT(A) rightly held that it is not relevant whether any return of income was filed by the assessee prior to the date of search and whether any income was undisclosed in that return of income. In view of specific provision of Section 153A the return of income filed in response to notice under section 153A is to be considered as return filed under section 139 as the A.O has made assessment on the said return and therefore, the return is to be considered for the purpose of penalty under section 271(1)(c) and the penalty is to be levied on the income assessed over and above the income returned under section 153A, if any.”*

In this case, assessee's income shown in the return filed u/s. 153A and income determined and assessed is the same. Therefore, the decision of the aforesaid case squarely applies to the case of the assessee. Hence, there is no concealment of income. On the other hand Ld. DR vehemently relied on the orders of authorities below.

8. From the aforesaid discussion we find that the assessee has declared the income as a result of search and seizure on the premises of the assessee. The AO in the instant case found that the assessee has declared an income of Rs. 10 lacs over and above the income declared in the original return. The AO initiated the penalty proceedings under section 271(1)(c) of the Act and imposed the same. However in the instant case we find from the claim of the Id. AR that the income disclosed as a result of search was roughly estimated Rs. 15 crores at the time of search and the statement was accordingly given. But the assessee after viewing the seized assets and documents found the undisclosed income is of Rs. 14.05 crores only. Besides it was also found out that the entire undisclosed income pertains to the assessment 2010-11. Hence there was no undisclosed income pertaining to the year under consideration. However the assessee decided to offer the income to tax in pursuance of the statement recorded under section 132(4) of the Act i.e. Rs. 15 crores and allocated the income Rs. 0.95 crores over the assessment years from 2005-06 to 2009-10. We also observed that the Id. DR has also not brought anything on record to controvert the argument of the assessee.



Besides the above, the income disclosed by the assessee in pursuance to section 153A of the Act has been admitted by the Revenue.

8.1. Without prejudice to the above findings we also find that the penalty under section 271(1)(c) of the Act can be imposed on two counts i.e. Firstly, for concealment of income and secondly for furnishing the inaccurate particulars of income. However the AO has not recorded his satisfaction in the assessment order for levying the penalty but just initiated penalty proceedings. We also find from the notice issued under section 274 that no satisfaction has been recorded by the AO for levying the penalty either for concealment or for furnishing in accurate particulars of income. It is the duty of the AO to clearly specify that the penalty is being imposed for concealment of income or furnishing inaccurate particulars of income.

8.2. The Hon'ble Karnataka High Court in the case of *CIT & Anr. v. Manjunatha Cotton and Ginning Factory*, 359 ITR 565 (Karn), has held that notice u/s. 274 of the Act should specifically state as to whether penalty is being proposed or to be imposed for concealment of particulars of income or for furnishing inaccurate particulars of income. The Hon'ble High court has further laid down that certain printed form where all the grounds given in section 271 are given would not satisfy the requirement of law. The Court has also held that initiating penalty proceedings on one limb and finding the assessee guilty on another limb is bad in law. It was submitted that in the present case, the aforesaid decision will squarely apply and all the orders imposing penalty have to be held as bad in law and liable to be quashed.

8.3. The Hon'ble Karnataka High Court in the case of *CIT & Anr. v. Manjunatha Cotton and Ginning Factory* (supra) has laid down the following principles to be followed in the matter of imposing penalty u/s.271(1)(c) of the Act.

“NOTICE UNDER SECTION 274

59. As the provision stands, the penalty proceedings can be initiated on various ground set out therein. If the order passed by the Authority categorically records a finding regarding the existence of any said grounds mentioned therein and then penalty proceedings is initiated, in the notice to be issued under Section 274, they could conveniently refer to the said order which contains the satisfaction of the authority which has passed the order. However, if the existence of the conditions could not be discerned from the said order and if it is a case of relying on deeming provision contained in Explanation-1 or in Explanation-1(B), then though penalty proceedings are in the nature of civil liability, in fact, it is penal in nature. In either event, the person who is accused of the conditions mentioned in Section 271 should be made known about the grounds on which they intend imposing penalty on him as the Section 274 makes it clear that assessee has a right to contest such proceedings and should have full opportunity to meet the case of the Department and show that the conditions stipulated in Section 271(1)(c) do not exist as such he is not liable to pay penalty. The practice of the Department sending a printed form where all the ground mentioned in Section 271 are mentioned would not satisfy requirement of law when the consequences of the assessee not rebutting the initial presumption is serious in nature and he had to pay penalty from 100% to 300% of the tax liability. As the said provisions have to be held to be strictly construed, notice issued under Section 274 should satisfy the grounds which he has to meet specifically. Otherwise, principles of natural justice is offended if the show cause notice is vague. **On the basis of such proceedings, no penalty could be imposed on the assessee.**

60. Clause (c) deals with two specific offences, that is to say, concealing particulars of income or furnishing inaccurate particulars of income. No doubt, the facts of some cases may attract both the offences and in some cases there may be overlapping of the two offences but in such cases the initiation of the penalty proceedings also must be for both the offences. But drawing up penalty proceedings for one offence and finding the assessee guilty of another offence or finding him guilty for either the one or the other cannot be sustained in law. It is needless to point out satisfaction of the existence of the grounds mentioned in Section 271(1)(c) when it is a sine qua non for initiation or proceedings, the penalty proceedings should be confined only to those grounds and the said grounds have to be specifically stated so that the assessee would have the opportunity to meet those grounds. After, he places his version and tries to substantiate his claim, if at all, penalty is to be imposed, it should be imposed only on the grounds on which he is called upon to answer. It is not open to the authority, at the time of

*imposing penalty to impose penalty on the grounds other than what assessee was called upon to meet. Otherwise though the initiation of penalty proceedings may be valid and legal, the final order imposing penalty would offend principles of natural justice and cannot be sustained. **Thus once the proceedings are initiated on one ground, the penalty should also be imposed on the same ground. Where the basis of the initiation of penalty proceedings is not identical with the ground on which the penalty was imposed, the imposition of penalty is not valid. The validity of the order of penalty must be determined with reference to the information, facts and materials in the hands of the authority imposing the penalty at the time the order was passed and further discovery of facts subsequent to the imposition of penalty cannot validate the order of penalty which, when passed, was not sustainable.***

61. The Assessing Officer is empowered under the Act to initiate penalty proceedings once he is satisfied in the course of any proceedings that there is concealment of income or furnishing of inaccurate particulars of total income under clause (c). Concealment, furnishing inaccurate particulars of income are different. Thus the Assessing Officer while issuing notice has to come to the conclusion that whether is it a case of concealment of income or is it a case of furnishing of inaccurate particulars. The Apex Court in the case of Ashok Pai reported in 292 ITR 11 at page 19 has held that concealment of income and furnishing inaccurate particulars of income carry different connotations. The Gujarat High Court in the case of MANU ENGINEERING reported in 122 ITR 306 and the Delhi High Court in the case of VIRGO MARKETING reported in 171 Taxman 156, has held that levy of penalty has to be clear as to the limb for which it is levied and the position being unclear penalty is not sustainable. Therefore, when the Assessing Officer proposes to invoke the first limb being concealment, then the notice has to be appropriately marked. Similar is the case for furnishing inaccurate particulars of income. The standard pro forma without striking of the relevant clauses will lead to an inference as to non-application of mind.”

The final conclusion of the Hon'ble Court was as follows:-

“63. In the light of what is stated above, what emerges is as under:

- a) Penalty under Section 271(1)(c) is a civil liability.
- b) Mens rea is not an essential element for imposing penalty for breach of civil obligations or liabilities.

- c) Willful concealment is not an essential ingredient for attracting civil liability.
- d) Existence of conditions stipulated in Section 271(1)(c) is a sine qua non for initiation of penalty proceedings under Section 271.
- e) The existence of such conditions should be discernible from the Assessment Order or order of the Appellate Authority or Revisional Authority.
- f) Even if there is no specific finding regarding the existence of the conditions mentioned in Section 271(1)(c), at least the facts set out in Explanation 1(A) & (B) it should be discernible from the said order which would by a legal fiction constitute concealment because of deeming provision.
- g) Even if these conditions do not exist in the assessment order passed, at least, a direction to initiate proceedings under Section 271(1)(c) is a sine qua non for the Assessment Officer to initiate the proceedings because of the deeming provision contained in Section 1(B).
- h) The said deeming provisions are not applicable to the orders passed by the Commissioner of Appeals and the Commissioner.
- i) The imposition of penalty is not automatic.
- j) Imposition of penalty even if the tax liability is admitted is not automatic.
- k) Even if the assessee has not challenged the order of assessment levying tax and interest and has paid tax and interest that by itself would not be sufficient for the authorities either to initiate penalty proceedings or impose penalty, unless it is discernible from the assessment order that, it is on account of such unearthing or enquiry concluded by authorities it has resulted in payment of such tax or such tax liability came to be admitted and if not it would have escaped from tax net and as opined by the assessing officer in the assessment order.
- l) Only when no explanation is offered or the explanation offered is found to be false or when the assessee fails to prove that the explanation offered is not bona fide, an order imposing penalty could be passed.
- m) If the explanation offered, even though not substantiated by the assessee, but is found to be bona fide and all facts relating to the same and material to the computation of his total income have been disclosed by him, no penalty could be imposed.
- n) The direction referred to in Explanation IB to Section 271 of the Act should be clear and without any ambiguity.

o) If the Assessing Officer has not recorded any satisfaction or has not issued any direction to initiate penalty proceedings, in appeal, if the appellate authority records satisfaction, then the penalty proceedings have to be initiated by the appellate authority and not the Assessing Authority.

p) Notice under Section 274 of the Act should specifically state the grounds mentioned in Section 271(1)(c), i.e., whether it is for concealment of income or for furnishing of incorrect particulars of income

q) Sending printed form where all the ground mentioned in Section 271 are mentioned would not satisfy requirement of law.

r) The assessee should know the grounds which he has to meet specifically. Otherwise, principles of natural justice is offended. On the basis of such proceedings, no penalty could be imposed to the assessee.

s) Taking up of penalty proceedings on one limb and finding the assessee guilty of another limb is bad in law.

t) The penalty proceedings are distinct from the assessment proceedings. The proceedings for imposition of penalty though emanate from proceedings of assessment, it is independent and separate aspect of the proceedings.

u) The findings recorded in the assessment proceedings in so far as "*concealment of income*" and "*furnishing of incorrect particulars*" would not operate as res judicata in the penalty proceedings. It is open to the assessee to contest the said proceedings on merits. However, the validity of the assessment or reassessment in pursuance of which penalty is levied, cannot be the subject matter of penalty proceedings.

The assessment or reassessment cannot be declared as invalid in the penalty proceedings."

Now It is clear from the aforesaid decision and on the facts of the case that as such there was no undisclosed income of the assessee pertaining to the year under consideration and also the show cause notice issued u/s. 274 of the Act was defective as it does not spell out the grounds on which the penalty is sought to be imposed. Following the decision of the Hon'ble Karnataka High Court, we hold that the orders imposing penalty in all the assessment years have to be held as invalid and consequently penalty imposed is cancelled.

Hence, we reverse the orders of authorities below and grounds raised by assessee are allowed.

9. Taking a consistent view in assessee's appeal in ITA No. 443/Kol/2013 as a leading case and common grounds raised in other appeals of assessee in ITA No.444/Kol/2013 to 447/Kol/2013, hence, we allow assessee's appeals in terms of our decision in para-7 to 8.3 of this order accordingly.

10. **In the result, appeals filed by assessee are allowed.**

Order pronounced in the open court 20/01/2016

Sd/-  
(Mahavir Singh)  
(Judicial Member)  
Kolkata,

Sd/-  
(Waseem Ahmed)  
(Accountant Member)

\*Dkp

दिनांक:- 20/01/2016 कोलकाता ।

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. आवेदक/Assessee-Sri Sashi Badalia, 66/3 Beadon Street, Kolkata-06
2. राजस्व/Revenue-ACIT, CC-XXVII, Income Tax Office, Poorva, Kolkata
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Kolkata
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,  
उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
कोलकाता ।