

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ 'बी.', चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH
BENCH 'B' CHANDIGARH

श्रीमती दिवा सिंह, न्यायिक सदस्य एवं, एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य
BEFORE: SMT. DIVA SINGH, JM & SMT. ANNAPURNA GUPTA, AM

आयकर अपील सं./ ITA No. 239/CHD/2020

निर्धारण वर्ष / Assessment Year : 2016-17

The DCIT, Circle 1(1), Chandigarh.	बनाम VS	Shri Rajbir Singh Walia, House No. 336, Sector-9, Chandigarh.
स्थायी लेखा सं./PAN/TAN No: AAAPW8792P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

&

आयकर अपील सं./ ITA No. 247/CHD/2020

निर्धारण वर्ष / Assessment Year : 2016-17

Shri Rajbir Singh Walia, House No. 336, Sector-9, Chandigarh.	बनाम VS	The ACIT, Circle 1(1), Chandigarh.
स्थायी लेखा सं./PAN /TAN No: AAAPW8792P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl. CIT
निर्धारिती की ओर से/Assessee by : Shri S.K. Bhasin, CA

तारीख/Date of Hearing : 11.08.2021
उद्घोषणा की तारीख/Date of Pronouncement : 02.09.2021

आदेश/ORDER

PER DIVA SINGH

These Cross appeals filed by the Revenue and the Assessee assail the correctness of the order dated 30.12.2019

of CIT(A)-1, Chandigarh. For the sake of completeness the respective Grounds raised by the parties are extracted hereunder:

ITA 239/CHD/2020 (Revenue's Appeal) :

- “1. On the facts and circumstances of the case, the Ld. CIT(A) has erred in partly allowing the appeal of the assessee for statistical purpose without appreciating the facts of the case.*
- 2. The Ld. CIT(A) is not justified in remitting the matter back to AO with the direction to obtain the Annual Rental Value of the said property for the year under consideration i.e. F.Y. 2015-16 and also to verify the reasonable Fair Rental Value of that period considering the location which the house can fetch in that locality and calculate the deemed rental income, as per the provision of section 251 of the Income Tax Act, 1961.*
- 3. The Ld. CIT(A) has erred in ignoring the legislative intent of section 251 of the Income Tax Act, 1961 which states that CIT(A) may confirm, reduce, enhance or annul the assessment order against which appeal has been filed by the assessee.*
- 4. The order of the Ld. CIT(A) is perverse in nature and against law as it grossly overlooked the scheme of the Income Tax Act,1961 and material available on record.*
- 5. The appellant craves to leave to add or amend any grounds of appeal before the appeal is heard or disposed off.*
- 6. It is prayed that the order of the Ld. CIT(A) be cancelled and that of the assessing officers may be restored.*

ITA 247/CHD/2020 (Assessee's Appeal) :

- 1. The Ld. CIT(A) has erred in making addition of Rs 6,15,440/- being notional annual lettable value u/s 22 of the Income Tax Act, 1961 after allowing 30% standard deduction u/s 24(a) of the Income Tax Act, 1961.*
- 2. The appellant craves leave to add or amend any ground of appeal.*

2. The ld. Sr.DR inviting attention to the impugned order submitted that instead of passing a final order, the ld. CIT(A) in violation of the statutory remit of Section 251 of the Income Tax Act, 1961 has remanded the issue to the AO. Accordingly, it was his submission that the impugned order may be set aside. Attention was invited to para 5.2.3 of the order. Referring to the provision, it was his submission that the Income Tax Act pursuant to the amendment of the provision has categorically laid down that the CIT (Appeals) sitting as a First Appellate Authority may confirm, reduce, enhance or annul the assessment order however the power of setting aside the issue is no longer with the said authority. Accordingly, it was his prayer that the order may be set aside.

3. The ld. AR referring to the departmental grounds submitted that he is not opposed to the prayer of the DR.

4. Referring to the Ground raised in the assessee's appeal, it was his submission that in the facts of the present case, the ld. Commissioner has erred in not allowing necessary relief considering the correct facts. It was his submission that the assessing officer has erred in making the addition. In the facts, it was his submission that the very action of adding notional rental value was contrary to law and facts.

4.1 Carrying the argument further it was his submission that it had been brought to the notice of the authorities that the specific house was in a dilapidated condition, hence, it was not capable of being rented out. On a reading from the submissions of the assessee extracted in the order and the finding arrived at, the attention of the counsel was invited to the fact that these facts have not been accepted by the authorities on the ground that evidences in support of these claims were not available on record. Accordingly, he was required to bring to the notice of the Bench the supporting facts on the basis of which the claim was being made.

4.2 The ld. AR in reply submitted that the construction of the specific house was completed in 1959. Completion Certificate in support thereof was referred to as evidencing this fact. It was his submission that this fact has been relied upon before the ld. CIT(A). Accordingly, it was his submission that since the construction was old, it was not capable of being inhabited. Considering the arguments and the records, it was confronted that these general arguments relying on inferences to be drawn cannot be considered as an evidence considering the fact that specific opportunity to demonstrate that it was a house not fit for inhabitation was the specific requirement of the Statute.

4.3. The ld. AR further submitted that the specific house was owned by him in January, 2017 and the new buyer after purchase had demolished the specific construction as it was not fit for living. Thus, a presumption can be drawn that the specific property was demolished by the new buyer because it was not fit for inhabitation. The said argument, it was pointed out again is on inferences and presumptions. There can be multiple reasons for demolishing a perfectly habitable construction to suit personal requirements of tastes and designs of a new buyer for building a basement etc. Thus, this fact by itself does not lead to the conclusion as the ld. AR would want the facts to be considered. He was required to bring to the notice of the Bench any other evidence which the assessee has placed on record to support the claim. Mr. Bhasin appearing on behalf of the assessee submitted that readily there is no other evidence however, attention of the Bench was invited to the decision of the ITAT rendered by the Kolkata Bench in the case of the **Basant Kumar Nahata Vs ACIT dated 07.06.2019 in ITA 2400/kol/2018.**

4.4 It was Further submitted by him that the assessee had possession of the said property for barely 8 months between the period of his purchase and sale of the said property and

thus even if it was to be rented out, it is necessary that some time for carrying out the activity of painting etc. should have been considered. Accordingly, it was his submission that the property could not have been rented out for the entire period. He concluded that he has no further evidence to rely upon.

5. The learning DR in reply submitted that in the facts of the present case the assessee has had the specific property in his possession and as per law its fair rental value necessarily needs to be added to the assessable income of the assessee.

5.1 It was his submission that mere arguments have been raised that it was in a dilapidated condition without any evidence. The factum of it being an old construction is not disputed. It has already been considered and found to be not an evidence leading to the conclusion that it was not habitable. The law is very clear, no evidence has been placed on record to show that it was not habitable.

5.2 It was also his submission that the mere fact that it was thereafter demolished for fresh construction it was submitted again does not demonstrate that it was not fit for living.

5.3 Addressing the argument that whether any activity was required to be done for making it fit for habitation, it was

submitted nothing has been placed on record by the assessee despite opportunity.

5.4 Moreover, it was his submission that since the issue may have to be remanded back hence, any pending grievance cannot be said to be still pending as the assessee can argue his case as per law.

6. We have heard the submissions and perused the material available on record. In the facts of the present case it is seen that the assessee in the course of the assessment proceedings was required to submit details of his immovable assets. On a perusal of the same it was noted that the assessee was having a residential property as Kothi No. 101, Sector 18-A Chandigarh. It was further noticed that no rental income had been shown by the assessee in his return for the specific property in the area under consideration. It was also noted that the assessee was having 70% share in the said house as per the title deeds. On query, the assessee was found to have replied that it was not in a habitable condition and hence its annual rental value should be taken as 'nil'. It was also stated that the house was sold on 30th January, 2018.

6.1 Considering, the reply, the Assessing Officer required the assessee to support the claim that it was not in habitable condition and what efforts etc. had been made to lease out the property.

6.2 In response, the assessee as per record made the following submissions:

a.) The assessee purchased the house #101, Sector 18, Chandigarh during the relevant PY and sold the same on 03.01.2017.

b.) The said house was very old, the construction of which was completed on 02.05.1959. The copies of completion certificate and transfer letter are enclosed as per Annexure I & II respectively.

c.) The buyer of the said house from the assessee has also demolished the old construction and building new house"

6.3. Considering the same the Assessing Officer concluded that these documents did not prove that the house was not in habitable condition.

6.4 It is seen from the record that the Assessing Officer sought information under Section 133(6) from the Estate Officer, U.T. Chandigarh and thereafter, however, proceeded to compute the fair market value of the assessee's property comparing it with House No. 336 in Sector-9 and made an addition of Rs. 6,15,440/- in the following manner :

“3.4.....Further, notice u/s 133(6) was issued to the Estate Officer, UT, Chandigarh/to provide the annual rental value of the property. In this regard, the Estate Office, UT, Chandigarh, provided the annual rental value of the property at Rs. 76,77,955/- for the year 2018 vide their Memo No 290376/SDO(B)/RP-434/2018 dated 18.12.2018 which is placed on record. From their reply it was also noticed that a revised building plan was sanctioned by the Estate Office, UT, Chandigarh on 27.12.2017. The report gives a fair idea regarding the standard rent as per the cost of the land and property as the house existing in relevant F.Y. was also a double storeyed house hence the same can be used as fair standard rent for the property under consideration.

3.5 In view of this for assessing the reasonable fair market rent of the property, as a comparable, House No. 336, Sector-9, Chandigarh was taken into consideration which was taken on rent @ 1,57,000/- per month by DUS Finance Planner LLP. For which the lease document provided by DUS Finance Planner LLP has been placed on record. Hence, monthly rent of Rs. 1,57,000/- is considered as fair market rent. Further, it is necessary to bring on the record that the assessee did not submit any evidence/basis for Fair Market Rent of the property under consideration in any of his reply.

3.6 The counsel of the assessee attended the office for manual hearing on 20.12.2018 and he was confronted with these facts. Further report of the Estate Office, UT, Chandigarh and Lease deed of the House at 336, Sector-9, Chandigarh were confronted to him. The House No. 101, Sector 18, Chandigarh, was purchased by the assessee on 28-07-2015 and was sold on 03.01.2017. The assessee had 70% share in it, hence the fair deemed rent of the property at House no.101, sector 18, Chandigarh is calculated as under:

Fair market value of the house for 8 months : Rs. 157000 * 8 = 12,56,000/-

70% of Fair market value : Rs. 1256000*70/100 = Rs. 8,79,200/-

3.7 Calculation of Net Annual Value as deemed rent:

a)	Actual Rent received	:	Nil
b)	Standard rent as per Chandigarh Estate Office:	:	Rs. 76,77,955/-
c)	Fair Market Value	:	Rs. 8,79,200/-

Net Annual Value equals to higher of (a) & (b) i.e. Rs. 76,77,955/- and lower from higher among (a) & (b) and that of (c): Rs. 8,79,200/-.

7. It is seen that the assessee before the CIT(A) objected to the comparison between the property of the assessee situated in Sector 18 with a property in Sector-9 and argued that the two were not comparable. Further, it was reiterated that the construction was old and dilapidated and the house had been demolished by the new purchaser. It was also argued that the house was old and required complete renovation and proper finishing. Considering the submissions in the facts the CIT(A) came to the following conclusion :

5. Grounds of Appeal No.1: The appellant has challenged that the AO has erred in making addition of Rs.6,15,440/- being annual lettable value after allowing 30 percent standard deduction u/s 24(a) of the Income Tax Act, 1961. The AO has made the following observations:-

"3. Addition on account of deemed rental income from house property:

3.1 During the course of assessment proceedings, the assessee was asked to submit details of his immovable assets. On perusal of the reply, it was noticed that the assessee is having a residential property at Kothi Number 101, Sector-18-A, Chandigarh for which no rental income has been shown by the assessee in his return of income for the AY. 2016-17. The assessee is having 70% of share in this house property as per the title deed. In this regard, assessee was asked to explain as to why Annual Lettable Value of H.No.101, Sector-18A, Chandigarh not to be included in his Income from House Property.

3.2 The assessee vide his reply dated 22.11.2018 submitted as under:

'The assessee purchased H.No.101, Sector-18A, Chandigarh during the relevant Financial Year but it was not in a habitable condition due to which it was not possible for assessee to let out. Accordingly, annual Lettable Value of the property should not be included in the income of the assessee. Moreover the house was sold on 03.01.2018.

3.3 *The reply of the assessee has been considered but the same was not acceptable as the assessee has not provided any evidence regarding his claim that the house was not in a habitable condition and due efforts have been made to lease out the property in the relevant financial year. In view of this, assessee was show caused as to why appropriate addition may not be made on account of income from house property. In response the assessee replied as under:-*

- a) *The assessee purchased the House #101, Sector-18, Chandigarh during the relevant PY and sold the same on 03.01.2017.*
- b) *The said house was very old, the construction of which was completed on 02.05.1959.*
- c) *The buyer of the said house from the assessee has also demolished the old construction and building new house....'*

3.4 *The reply of the assessee has been considered but is not found acceptable as these documents do not prove that the house was not in a habitable condition in the relevant Financial Year. The ownership of the said house has kept on changing since then as per the records. Further, notice u/s 133(6) was issued to the Estate Officer, UT, Chandigarh to provide the annual rental value of the property. In this regard, the Estate Office, UT, Chandigarh, provided the annual rental value of the property at Rs.76,77,955/- for the year 2018 vide their Memo No.290376/SDO(B)/ RP-434/2018 dated 18.12.2018 which is placed on record. From their reply it was also noticed that a revised building plan was sanctioned by the Estate Office, UT, Chandigarh on 27.12.2017. The report gives a fair idea regarding the standard rent as per the cost of the land and property as the house existing in relevant F. Y. was also a double storey house hence the same can be used as fair standard rent for the property under consideration.*

3.5 *In view of this for assessing the reasonable fair market rent of the property, as a comparable, House No. 336, Sector-9, Chandigarh was taken into consideration which was taken on rent &.1,57,000/- per month by PUS Finance Planner LLP. For which the lease document provided by PUS Finance Planner LLP has been placed on record. Hence, monthly rent of Rs. ,57,000/- is considered as fair market rent. Further, it is necessary to bring on the record that the assessee did not submit any evidence/ basis for Fair Market Rent of the property under consideration in any of his reply.*

3.6 *The counsel of the assessee attended the office for manual hearing on 20.12.2018 and he was confronted with these facts. Further report of the Estate Office, UT, Chandigarh and Lease deed of the House at 336, Sector-9, Chandigarh were confronted to him. The House No.101, Sector-18, Chandigarh, was purchased by the assessee on 28-07-2015 and was sold on 03.01.2017. The assessee had 70% share in it, hence the fair deemed rent of the property at House No.101, Sector-18, Chandigarh is calculated as under:*

*Fair market value of the house for 8 months: Rs. 157000 * 8 - 12,56,000/-*

*70% of Fair market value: Rs. 1256000*70/100 = Rs. 8,79,200/-*

3.7 Calculation of Net Annual Value as deemed rent:

<i>a) Actual Rent received</i>	<i>:</i>	<i>Nil</i>
<i>b) Standard rent as per Chandigarh Estate Office</i>		<i>Rs. 76,77,955/-</i>
<i>c) Fair Market Value</i>		<i>Rs. 8,79,200/-</i>

*Net Annual Value equals to higher of (a) & (b) i. e. Rs. 76,77,955/-
and lower from higher among (a)&(b) and that of (c) : Rs. 8,79,200*

*Hence, income from house property after 30% Standard Deduction u/s 24(a):
Rs. 6,15,440/-. As the assessee has not provided any evidence of payment of
municipal taxes hence no benefit of the same is being given to the assessee."*

*In response to the appeal filed by the appellant u/s 250 of the Act, authorized
representative (in short "Ld. AR") filed written submission on behalf of the
assessee as under: -*

"Facts of the case with regard to ground of appeal:

*1. During the relevant assessment year, assessee was carrying on the business
of trading of shares under the Future & Option. Assessee also earned rental and
interest income.*

*2. a) Assessee purchased the House No.101, Sector-18, Chandigarh on 28th
July, 2015.*

*b). The House was not in habitable condition due to which assessee could not let
it out on rent.*

*c) The said house was very old, the construction of which was completed on 2nd
May, 1959. The copy of completion certificate and transfer letter was provided
to Ld. AC IT during the assessment proceedings. The copy of completion
certificate and transfer letter is enclosed as per Annexure I & II respectively for
your ready reference.*

d) Moreover, Assessee sold the said house on 3rd January, 2017.

*e) The Buyer of the said house has also demolished the old construction and
built new house. The copy of sanction of revised building plan is being attached
as per Annexure-III for your ready reference which is also submitted to Ld.
ACIT during the assessment proceedings.*

Ground of Appeal submit as under:

1. *The assessee purchased the house #101, Sector-18, Chandigarh during the relevant PY and sold the same on 03.01.2017.*

2. *The said house was very old, the construction of which was completed on 02.05.1959. The copy of completion certificate and transfer letter is enclosed as per Annexure I & II respectively for your ready reference which is also submitted to Ld. ACIT during the assessment proceedings.*

3. *The Buyer of the said market rental value has been assessed at Rs.1,50,000/- per month. To fetch the said rent the house must be fully renovated and beautifully furnished to match the status of the locality & tenant.*

The said house was old and required complete renovation & proper finishing.

Further the buyer of the house from the assessee demolished the said old house and build new house after the approval of competent authorities.

From the above facts it is clear that the said house was an old house beyond renovation & not in habitable condition. Accordingly the provisions of notional rent u/s 22 of the Income Tax Act, 1961 are not applicable.

The similar view has been taken by Honorable IT AT Kolkata in case of Shri Basant Kumar Nahata Vs. ACIT I.T.A. No.2400/Kol/2018 Date of Judgment/ Order: 07/06/2019 (attached as per Annexure-IV)

5. *It maybe further added that the comparison of fair market value of House in Sector 18, Chandigarh and House in Sector-9, Chandigarh is incorrect since Sector-18, Chandigarh in porch locality whereas Sector-9, Chandigarh belong to a very high profile society.*

In view of the above facts & decisions of Honorable Courts you are requested to set aside the order of Ld. ACIT CIR-1(1) dated 21.12.2018."

5.2 **HELD:** *I have perused the order of the Assessing Officer and examined the reply of the assessee. Brief facts of the case are that during the assessment proceedings, the AO noticed that the assessee was having a residential property H.No. 101, Sector-18-A, Chandigarh for which no rental income has been shown by the assessee in his return of income for the A.Y.2016-17. As the assessee was having 70% of share in the said property as per the title deed, the AO made the addition of Rs.6,15,440/- after granting 30% Standard Deduction u/s 24(a) of the 'Act' by considering the fact that the assessee has not provided any evidence regarding his claim that the house was in a inhabitable condition and due efforts have been made to lease out the property in the relevant financial year.*

5.2.1 On perusal of assessment order, it is seen that the AO has considered the annual rental value provided by the Estate Office, UT, Chandigarh, of the said property at Rs.76,77,955/- for the year 2018 and further taking the ground that the assessee did not submit any evidence/ basis for Fair Market Rent of the property under consideration in any of his reply, the AO had taken into consideration the House No.336, Sector-9, Chandigarh for the purpose of assessing the reasonable fair market rent of the property which was taken on rent (5)1,57,000/- per month by PUS Finance Planner LLP. During the appellate proceedings, the appellant submitted that the said house was an old house beyond renovation & not in habitable condition. Accordingly the provisions of notional rent u/s 22 of the Income Tax Act, 1961 are not applicable. Further, he submitted that to fetch the rental value of Rs. 1,50,000/- per month, which was considered by the AO during assessment proceedings, the house must be fully renovated and beautifully furnished to match the status of the locality & tenant. Further, he submitted that the comparison of fair market value of House in Sector 18, Chandigarh and House in Sector-9, Chandigarh is incorrect since Sector-18, Chandigarh is in posh locality whereas Sector-9, Chandigarh belongs to a very high profile society. The appellant also relied upon the judgment of Honorable ITAT Kolkata in the case of Shri Basant Kumar Nahata Vs. ACIT I.T.A. No.2400/Kol/2018 Date of Judgment/ Order: 07/06/2019.

5.2.2 However, on perusal of assessment record it is observed that, during the assessment as well as appellate proceedings, the appellant has completely failed to substantiate with documentary or any other evidence that such property is in dilapidated condition and is not habitable. Moreover, merely because the property requires repairs, it cannot be held that ALV of such property is NIL. As even the dilapidated property has its Annual letting Value, therefore, in view of facts and circumstances of the case, contention of the appellant that being an old house and beyond renovation & not in habitable condition and provision of Section 22 of the 'Act' are not applicable, is not acceptable as the property always has the value. However, further, it is observed that without making necessary analysis about the annual rental value for the year under consideration i.e. 2015-16, the AO considered the annual rental value provided by the Estate Office, UT, Chandigarh, of the said property which was for the year 2018. Moreover, instead of making field enquiries to fetch the fair market value of the property under consideration, the AO has taken into consideration the House No.336, Sector-9, Chandigarh for assessing the fair market rent of the property by taking the ground that the appellant did not submit any evidence/ basis for Fair Market Rent of the property under consideration in any of his reply shows that the grounds taken for such consideration by the AO are illogical and without application of mind.

5.2.3 In the present case., even if the appellant has failed to submit any evidence in respect of Fair Market Rent of the property under consideration, the

Assessing Officer is adjudicator as well as investigator and before reaching any conclusion, it is incumbent upon him to make necessary enquiries in order to make the assessment in fair and reasonable manner, it is the duty of the Assessing Officer to satisfy himself on escaped income after making necessary enquiries and make the addition to the extent which is legally bound to the appellant. Therefore, in view of facts and circumstances of the case, the Assessing Officer is hereby directed to obtain the Annual Rental Value of the said property for the year under consideration i.e. F.Y.2015-16 and also verify the reasonable Fair Rental Value of that period considering the location which the house can fetch in that locality and calculate the deemed rental income. Therefore, this ground of appeal of assesses is partly allowed for statistical purpose.”

8. We find on a consideration of the above that in the facts of the present case in terms of the statutory remit, the ld. CIT(A) while arriving at the conclusion should necessarily have invited a remand report from the Assessing Officer in view of the fact that the power of remand no longer vested with the said authority. To this extent we find that the submissions of the Revenue relying upon Ground No. 2 raised in the present appeal is supported by the statutory provisions, hence, it has to be allowed and the order has to be set aside.

9. Before addressing the grievance of the assessee, we would at the outset address the decision of the Co-ordinate Bench in the case of **Shri Basant Kumar Nahata Vs ACIT (ITA No. 2400/Kol/2018 dated 07.06.2019)** relied upon by the ld. AR. On considering the same, we hold that on the facts as they stand, the said decision is not applicable as in the facts of the said decision rendered by the Kolkata Bench, the house under

construction was claimed to be “*in dilapidated condition in a village situated in the State of Rajasthan which is not habitable at all.*” This claim, on considering the facts on record was found to be allowable. However, in the facts of the present case, this is a disputed fact and the specific property is not in a remote village and in a dilapidated condition but in Sector 18 in the midst of the City. Hence, the said case on the facts as they stand has no application. While so holding, we clarify that facts are in flux as the issue is being remanded back.

10. Thus, in the said background, we specifically required the ld. AR to address whether he is aggrieved by any specific observation in the impugned order which he would want us to address while remanding the issue back to the ld. CIT(A). The ld. AR was unable to address the query.

11. Accordingly on a consideration of the peculiar facts and circumstances of the case, the relevant provisions of the Act and the evidences on record, we find that in the facts of the present case, it would be appropriate to set aside the issue back to the file of the ld. CIT(A) with the direction to pass a speaking order in accordance with law after taking into consideration the relevant facts. The assessee in his own interests is directed to place full facts and submissions before

the said authority in order to facilitate a proper conclusion on facts. Said order was pronounced at the time of virtual hearing itself in the presence of the parties via Webex.

12. In the result, appeal of the Revenue is allowed and the appeal of the assessee is dismissed.

Order pronounced on 2nd September, 2021.

Sd/-

Sd/-

(अन्नपूर्णा गुप्ता)
(ANNAPURNA GUPTA)

लेखा सदस्य/ Accountant Member

"Poonam"

आदेश की प्रतिलिपि अग्रेपित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

(दिवा सिंह)
(DIVA SINGH)

न्यायिक सदस्य/ Judicial Member

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar