

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES,"B" JAIPUR

श्री रमेश सी.शर्मा, लेखा सदस्य एव संदीप गोसाई, न्यायिक सदस्य के समक्ष
BEFORE: SHRI RAMESH C SHARMA, AM & SHRI SANDEEP GOSAIN, JM

आयकर अपील सं./ITA No.70/JP/2019
निर्धारण वर्ष/Assessment Year : 2016-17

| | | |
|---|-------------|---------------------------------|
| M/s. Govindam Clearing Agencies Pvt. Ltd., G-7, Ratnasagar, MSB Ka Rasta, Johri Bazar, Jaipur | बनाम Vs. | The DCIT Circle-3, Jaipur |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAACG 8739 R | | |
| अपीलार्थी / Appellant | | प्रत्यर्थी / Respondent |

निर्धारिती की ओर से/ Assessee by : Shri Vijay Goyal, CA
राजस्व की ओर से/ Revenue by: Smt. Runi Paul , DCIT DR

सुनवाई की तारीख/ Date of Hearing : 19/08/2020
उद्घोषणा की तारीख/Date of Pronouncement: 01 /09/2020

आदेश / ORDER

PER SANDEEP GOSAIN, J.M.

The present appeal has been filed by the assessee against the order of Id.CIT (A)-4,Jaipur dated 01.11.2018 for the Assessment Year 2016-17 passed under section 143(3) r.w.s. 153B(1)(b) of the Income Tax Act, 1961 on the grounds mentioned hereinbelow.

“1. On the facts and in the circumstances ad in law the Id. CIT(A) erred in sustaining the addition of Rs. 3,51,470/- made by the AO on account of alleged unaccounted cash found at the time of search.

2. On the facts and in the circumstances ad in law the ld. CIT(A) erred in sustaining the addition of Rs. 18,315/- made by the AO on account of disallowance of interest paid on late deposit of TDS of Rs. 18,315/-.”

2.1 Brief facts of the case are that the assessee is engaged in the business of custom house agent and filed its return of income on 23-09-2016 for the year under consideration declaring total income at Rs. 69,82,640/-. The assessee belongs to Ramesh Chand Manihar Group, Jaipur on whose premises a search u/s 132 of the Act was carried out on 7-01-2016. Various assets/books of account and documents were found and seized as per annexure prepared during the course of search. Finally, the AO completed the assessment u/s 143(3) r.w.s. 153B(1)(b) of the Act vide order dated 28-12-2017 at a total income of Rs. 73,52,425/- as against returned income of Rs. 69,82,640/-. The AO also made an addition of Rs. 18,315/- on account of disallowance of interest on TDS.

2.2 Aggrieved by the order of the AO, the assessee preferred an appeal before the ld. CIT(A) who after considering the facts and circumstances of the case, dismissed the appeal filed by the assessee.

2.3 Now aggrieved by the order of the ld. CIT(A), the assessee preferred the present appeal before us on the grounds mentioned hereinabove.

3.1 The Ground No. 1 of the assessee relates to challenging the order of the Id. CIT(A) in sustaining the addition of Rs. 3,51,470/- made by the AO on account of unaccounted cash found at the time of search.

3.2 The Id.AR appearing on behalf of the assessee reiterated the same arguments as were raised by him before the Id. CIT(A) and also relied on the written submissions submitted before us which are reproduced below.

“i) Total cash found

During the course of assessment proceeding the cash amounting to Rs. 6,29,400/- pertaining to assessee was found following premises: -

| S.No | Particulars of Premise | Premises belongs to | Total cash found from the various premises | Amount of Cash found belonging to assessee |
|------|--|---------------------|--|--|
| i. | 311, Ratna Sagar, MSB Ka Rasta, Johari Bazar, Jaipur | Assessee | 193200 | 193200 |
| ii. | G-8, Ratna Sagar, MSB Ka Rasta, Johari Bazar, Jaipur | The Cargo | 593700 | 150000 |
| iii | B-2, Ratna Sagar, MSB Ka Rasta, Johari Bazar, Japur | Assessee | 286200 | 286200 |
| | Total | | 1073100 | 629400 |

ii) Assessee's cash balance as per books of account:-

As per seized cash book, the cash balance of the assessee was Rs. 12,05,828/- and the cash balance of the assessee as per books should be worked out as under:-

| | | |
|--|----------|-----------|
| Total cash balance of assessee as on search | | 12,05,828 |
| Less:- Cash paid to Sanjay Pareek not recorded in books found at the time of search | 18,467 | |
| Less:- Cash paid to Sunil Kumar Sharma not recorded in books found at the time of search | 57,500 | |
| Less :- cash stolen as stated in search statement | 5,00,000 | -5,75,967 |
| Cash Balance re worked out by AO | | 6,29,861 |

Therefore, the cash as per books of the assessee was Rs. 6,29,861/- whereas the total cash belonging to the assessee was found by the search party was Rs. 6,29,400/-. Therefore, no excess cash was found.

iii) The Id AO merged the cash position with another and independent assessee M/s The Cargo to make the addition in hands of assessee

The Id AO merged the physical cash found from the premise of M/s The Cargo (G-8, Ratna Sagar, MSB Ka Rasta, Johari bazar, Jaipur) (Rs. 5,93,700/-) and the cash balance as per books of account of M/s The Cargo Company (Rs. 91,769/-) with the cash balance of the assessee. The AO worked out the excess cash as under:-

| | | |
|--|----------|-----------|
| Total cash balance as per books of account of M/s Govindam Clearing Agencies Pvt Ltd (assessee) Rs. 12,05,828/- + The Cargo Company Rs. 91769/- as on search | | 12,97,597 |
| Less:- Cash paid to Sanjay Pareek not recorded in books found at the time of search | 18,467 | |
| Less:- Cash paid to Sunil Kumar Sharma not recorded in books found at the time of search | 57,500 | |
| Less :- cash stolen as stated in search statement | 5,00,000 | -5,75,967 |
| Combined Cash Balance as per Books of account worked out by AO | | 7,21,630 |
| Combined Physical cash assessee + The Cargo | | 10,73,100 |
| Addition made for excess cash | | 3,51,470 |

iii) Cash of Rs. 5,93,700/- found from G-8 Ratan Sagar, is not premise belonging to this assessee:-

The Id. AO treated the whole cash found i.e. Rs. 5,93,700/- from G-8, Ratan Sagar as belonging to assessee. It is relevant to mention here that the premises "G-8, Ratan Sagar, MSB Ka Rasta, Johari Bazar, Jaipur does not belong to the assessee. This premise belong to another sister concern of assessee "M/s The Cargo Company". The copy of impounding order prepared by the survey party for this premises is at PB Page No. 24-28. In the assessment order the Id. AO treated the cash amounting to Rs. 5,93,700/- found from this premises belonging to the assessee while as per search statement of director of assessee (as quoted by Id. AO at page 3 of the assessment order) that out of total cash amounting to Rs. 5,93,700/- found from this premises only cash amounting to Rs. 1,50,000/- pertains to the assessee and balance cash amounting to Rs. 4,43,700/- does not belongs to the assessee.

iv) Explanation given for the cash found from the premise of The Cargo

However, the following explanation was given for the balance cash amounting to Rs. 4,43,700/- found from premises at G-8, Ratna Sagar, MSB Ka Rasta, Johari Bazar, Jaipur:-

| | |
|--|-----------------|
| Belonging to the Cargo Co. | 79,108 |
| Cash belonging to Temple of the building (As stated by Shri Deepak Gupta in his statement recorded during search in reply to Q. No. 18) (PB Page No. 35-36) | 2,25,000 |
| Cash kept by partners of the firm which was taken by them from other group concerns for incurring petty expenses or own savings of the partners. | 1,39,592 |
| Total | 4,43,700 |

The Id AO rejected this explanation but in such case the addition cannot be made in the hands of the assessee. The assessee has discharged its primary onus and proved the source of the cash found from its possession. The assessee cannot be put under the liability to explain the cash found from the premise which does not belong to it.

(v) The Id CIT(A) upheld the addition by holding that the cash belong to temple in the building is devoid of merit as nothing like this was during the search or before the AO. First of all in such situation addition cannot be made in the hands of the assessee as such cash was not found from the possession of the assessee. In this regard your honour is kindly requested to draw attention toward the statement of Shri Deepak Gupta (Manager of The Cargo Co.) stated in his statement recorded during search in reply to Q. No. 18) (PB Page No. 35-36) that the cash of Rs. 2,25,000/- is pertaining to temple in the building of the assessee and temple is not having a bank account to deposit the cash. Otherwise also this premises does not pertain to the assessee, therefore if any excess cash found from this premises cannot be added as income of the assessee.

Therefore, the assessee had duly reconciled the cash found from the assessee with the books of account. Your honour, in view of above submission addition sustained by Id CIT(A) deserve to be deleted.”

3.3 On the other hand, the Id. DR relied on the orders passed by the Revenue authorities.

3.4 We have heard the Id. counsel for both the parties and we have also perused the materials placed on record, judgements cited by the parties as well as the orders passed by the Revenue authorities. Before we decide the merit of this ground, it is necessary and imperative to analyze the order passed by the Id. CIT(A). While deciding this ground, the Id. CIT(A) has dealt with this ground in para 6 to para 8 of the impugned order, however, the operative portion is contained in para 8 of his order which is reproduced below.

“8. With respect to addition of Rs. 3,51,470/-, the AO has given credit for the cash as per books including claim of Rs. 50 lakhs stolen from the premises. The submissions made by the Id.AR that it belongs to 3rd party, belong to temple in the building and being kept by partner is devoid of merit as nothing like this was stated during the course of search or before the AO. On the facts and in the circumstances of the case, the addition of Rs. 3,51,470/- is confirmed. Appellant’s Ground No. 2 is dismissed.”

After having heard the parties at length and perusal of the facts of the case, we noted that total cash found as per books of account of the assessee is as under:-

“i) Total cash found

During the course of assessment proceeding the cash amounting to Rs. 6,29,400/- pertaining to assessee was found following premises: -

| S.No | Particulars of Premise | Premises belongs to | Total cash found from the various premises | Amount of Cash found belonging to assessee |
|------|--|---------------------|--|--|
| i. | 311, Ratna Sagar, MSB Ka Rasta, Johari Bazar, Jaipur | Assessee | 193200 | 193200 |

| | | | | |
|-----|--|-----------|---------|--------|
| ii. | G-8, Ratna Sagar, MSB Ka Rasta, Johari Bazar, Jaipur | The Cargo | 593700 | 150000 |
| iii | B-2, Ratna Sagar, MSB Ka Rasta, Johari Bazar, Japur | Assessee | 286200 | 286200 |
| | Total | | 1073100 | 629400 |

ii) Assessee's cash balance as per books of account:-

As per seized cash book, the cash balance of the assessee was Rs. 12,05,828/- and the cash balance of the assessee as per books should be worked out as under:-

| | | |
|--|----------|-----------|
| Total cash balance of assessee as on search | | 12,05,828 |
| Less:- Cash paid to Sanjay Pareek not recorded in books found at the time of search | 18,467 | |
| Less:- Cash paid to Sunil Kumar Sharma not recorded in books found at the time of search | 57,500 | |
| Less :- cash stolen as stated in search statement | 5,00,000 | -5,75,967 |
| Cash Balance re worked out by AO | | 6,29,861 |

Therefore, the cash as per books of the assessee was Rs. 6,29,861/- whereas the total cash belonging to the assessee was found by the search party was Rs. 6,29,400/-. Therefore, no excess cash was found.”

The AO has merged the cash position with another and independent assessee i.e. M/s. The Cargo to make the addition in the hands of the assessee. In this regard, we noticed that physical cash found from the premises of M/s. The Cargo at G-8, Ratna Sagar, MSB Ka Rasta, Johri Bazar, Jaipur amounting to Rs. 5,93,700/- and cash balance as per books of accounts of M/s. The Cargo Company i.e. Rs. 91,769/- was merged with cash balance of the assessee and the working of the AO with regard to excess cash is as under:

| | | |
|--|----------|-----------|
| Total cash balance as per books of account of M/s Govindam Clearing Agencies Pvt Ltd (assessee) Rs. 12,05,828/- + The Cargo Company Rs. 91769/- as on search | | 12,97,597 |
| Less:- Cash paid to Sanjay Pareek not recorded in books found at the time of search | 18,467 | |
| Less:- Cash paid to Sunil Kumar Sharma not recorded in books found at the time of search | 57,500 | |
| Less :- cash stolen as stated in search statement | 5,00,000 | -5,75,967 |
| Combined Cash Balance as per Books of account worked out by AO | | 7,21,630 |
| Combined Physical cash assessee + The Cargo | | 10,73,100 |
| Addition made for excess cash | | 3,51,470 |

The AO treated the whole cash found i.e. Rs. 5,93,700/- from G-8, Ratna Sagar, whereas it was categorically submitted by the assessee that the above premises does not belong to him and the same belongs to another sister concern of the assessee i.e. M/s. The Cargo Company. The copy of the impounding order prepared by the survey party for this premises is also placed on record at PB Page No. 24 to 28. However, the AO treated the cash of Rs. 5,93,700/- found from this premises belonging to the assessee whereas as per search statement of director of assessee a sum of Rs. 1.50 lacs out of sum of Rs. 5,93,700/- belongs to the assessee and according to this categorical statement the balance cash amounting to Rs. 4,43,700/- does not belong to the assessee. In our view, the assessee had discharged its primary onus to prove the source of cash found from its

possession as explanation has categorically be given for the cash found from the premises of M/s. The Cargo which is at PBP pages 35 to 36. Therefore, the assessee cannot be put under the liability to explain the cash found from the premises which does not belong to the assessee. Even otherwise, the Id. CIT(A) had upheld the addition by holding that cash belongs to the temple in building is devoid of merit. The addition cannot be made under such a situation in the hands of the assessee. More particularly, the cash was found from the possession of the assessee and in this regard categorical statement was made by Shri Deepak Gupta, Manager of the Cargo Company wherein he has categorically made such statement which was recorded during the search in reply to Question No. 18. The statement of Shri Deepak Gupta, Manager of the Cargo Company has also been perused by us which is at PB page 35-36. We have also gone through the decision of Coordinate Bench in the case of M/s. Jai Amarnath Associates vs DCIT (ITA No. 1493/JP/2018 dated of 2-09-2019) and the operative portion of the decision is reproduced below:-

“We have considered the rival submissions as well as the relevant material on record. We find that during the search and seizure action on 07-01-2016, the cash of Rs. 15,59,085/- was found at the premises of the assessee at 303, Ratna Sagar, MSB Ka Rasta, Johri Bazar, Jaipur. The assessee explained the source of the said cash and consequently in the assessment framed by the AO under section 143(3) read with section 153B(1)(b) of the Act, the AO has not even proposed to make any addition on that account. However, the AO

proposed to make an addition of Rs. 2,59,140/- on account of unexplained cash found during the survey conducted at 203, Ratna Sagar, MSB Ka Rasta, Johri Bazar, Jaipur. We further note that though the entire proceedings of search and seizure as well as survey was conducted simultaneously at both the places, however, assessee was not confronted with the cash of Rs. 2,59,140/- found at 203, Ratna Sagar, MSB Ka Rasta, Johri Bazar, Jaipur at the time of statement recorded under section 132(4) of the Act. Further, no such query was raised by the department even to Shri Rahul Maheshwari and Ms. Khusboo Singh whose statements were referred by the AO in the assessment order. Therefore, there is no material on record to indicate that the cash of Rs. 2,59,140/- was found at 203, Ratna Sagar, MSB Ka Rasta, Johri Bazar, Jaipur belongs to the assessee. It is also not in dispute that the premises at 203, Ratna Sagar, MSB Ka Rasta, Johri Bazar, Jaipur does not belong to assessee but it belongs to the other sister concern of the assessee. The assessee explained the source of cash as belongs to M/s. Adventure Global Tour LLP and also produced the cash book of the said concern to show the availability of cash with the said LLP. Once there is no incriminating material to show that the cash of Rs. 2,59,140/- found at 203, Ratna Sagar, MSB Ka Rasta, Johri Bazar belongs to the assessee and the said premises was not the business premises of the assessee and the assessee has explained the source of cash belongs to M/s. Adventure Global Tour LLP whose business premises is situated at 203, Ratna Sagar, MSB Ka Rasta, Johri Bazar, then in the absence of any contrary fact or material, the said explanation of the assessee cannot be brushed aside. Accordingly, in the facts and circumstances of the case, we are of the considered view that the assessee has discharged its onus in explaining the source of cash and the AO even failed to discharge his preliminary onus to establish that the cash found at a different premises not belonging to the assessee, belongs to the assessee. Thus the addition made by the AO is deleted.’’

Keeping in view the facts of the present case as well as the decision of Coordinate Bench in the case of M/s. Jai Amarnath Associates vs DCIT (supra), we are of the view that since the whole cash amounting to Rs. 5,93,700/- was not found from the possession of the assessee and the premises at G-8, Ratna Sagar, MSB Ka Rasta, Johri Bazar, Jaipur is not the premises belonging to the assessee and the assessee had duly

reconciled the cash found from the assessee's books of accounts. Therefore, the addition made by the AO on this ground is not sustainable in the eye of law. Thus Ground No. 1 of the assessee is allowed.

4.1 The Ground No. 2 of the assessee relates to challenging the order of the Id. CIT(A) in sustaining the addition of Rs. 18,315/- made by the AO on account of disallowance of interest paid on late deposit of TDS of Rs. 18,315/-.

4.2 The Id.AR appearing on behalf of the assessee reiterated the same arguments as were raised by him before the Id. CIT(A) and also relied on the written submissions submitted before us which are reproduced below.

“Submission of assessee:-

- i) The provision of section 37(1) that any expenses not being in capital nature laid out or expended wholly and exclusively for the purpose of business carried shall be allowable to the assessee subject to explanation 1 which provide that expenditure which is offence or prohibited by law shall not be deemed to have been incurred for business and no deduction shall be made. The interest on delay deposit of TDS are incurred wholly and exclusively for the purpose of business carried on by the assessee. The interest payment is neither an offence or nor prohibited under Income Tax Act, 1961. The interest on TDS is not in penal nature but it's a compensating in the nature for delay deposit of TDS to the credit of Govt.
- ii) The **Hon'ble Apex Court** in the case of **Lachmandas Mathura Vs. CIT reported in 254 ITR 799 held that the interest on arrears of tax is compensatory in nature and not penal.** The relevant extract of the judgment is reproduced below:-

“The High Court has proceeded on the basis that the interest on arrears of sales tax is penal in nature and has rejected the contention of the assessee that it is compensatory in nature. In

taking the said view the High Court has placed reliance on its Full Bench's decision in *Saraya Sugar Mills (P.) Ltd. v. CIT* [1979] 116 ITR 387 (All.) The learned counsel appearing for the appellant-assessee states that the said judgment of the Full Bench has been reversed by the larger Bench of the High Court in *Triveni Engg. Works Ltd. v. CIT* [1983] 144 ITR 732 (All.) (FB), wherein it has been held that interest on arrears of tax is compensatory in nature and not penal. This question has also been considered by this Court in Civil Appeal No. 830 of 1979 titled *Saraya Sugar Mills (P.) Ltd. v. CIT* decided on 29-2-1996. In that view of the matter, the appeal is allowed and question Nos. 1 and 2 are answered in favour of the assessee and against the revenue."

- iii) The above principles can be applied to the interest expenses levied on account of delayed payment of TDS, therefore the same is allowable to the assessee.
- iv) Further **Hon'ble ITAT Kolkata relying on the verdict of Hon'ble Apex Court (Supra) in the case of DCIT, Circle-3(1), Kolkata vs M/s Narayani Ispat Pvt vide ITA No. 2127/Kol/2014** held as under:-

*Thus, in our considered view, the principle laid down by the Hon'ble Supreme Court in the case of Bharat Commerce Industries Ltd. (supra) is not applicable in the instant facts of the case. Thus, we hold that the Assessing Officer in the instant case has wrongly applied the principle laid down by the Hon'ble Supreme Court in the case of Bharat Commerce Industries Ltd.(supra). We also find that the Hon'ble Supreme Court in the case of Lachmandas Mathura (Supra) has allowed the deduction on account of interest on late deposit of sales tax u/s 37(1) of the Act. **In view of the above, we conclude that the interest expenses claimed by the assessee on account of delayed deposit of service tax as well as TDS liability are allowable expenses u/s 37(1) of the Act.** In this view of the matter, we find no reason to interfere in the order of Ld. CIT(A) and we uphold the same. Hence, this ground of Revenue is dismissed.*

Thus, in view of above submission the interest on delay payment of TDS should be allowable to the assessee. The payment of TDS is not direct tax for the assessee and the same is paid on deferment of liability and akin to the interest paid to the creditors."

4.3 On the other hand, the Id. DR relied on the orders passed by the Revenue authorities.

4.4 We have heard the Id. counsel for both the parties and we have also perused the materials placed on record, judgements cited by the parties as well as the orders passed by the Revenue authorities. From the facts available before us, we noticed that the AO had disallowed the interest and made an addition of Rs. 18,315/- on account of late deposit of TDS by the assessee. We have gone through the judgements relied by both the parties and also we are of the view that the facts para materia contained in the present case are distinguishable from the facts contained in the judgements/ orders relied on by the assessee. In the case of Lachmandas Mathura vs CIT , 254 ITR 799 and the decision of ITAT Kolkata Bench in the case of DCIT, Circle 3(1), Kolkata vs Narayani Ispat Pvt. Ltd(ITA No.2127/Kol2014) wherein facts were relating to liabilities of interest on arrears of Sales Tax, however, on the contrary we rely on the decision of ITAT Mumbai Bench in the case of DNV GL AS (Formerly known as DET Norske Veritas AS) vs ADIT (International Taxation) (ITA No.4687/Mum/2016 dated 31-05-2017) wherein it was held as under:-

“3. We have heard the rival contentions and gone through the facts and circumstances of the case. Brief facts are that the AO perusing the profit and loss account noticed that the assessee has paid an amount of Rs. 73,923/- being interest on delayed payment of TDS and he

required the assessee to explain as to why the same should not be disallowed. The assessee claimed that the TDS relates to payment to various traders and the same in connection and for the purpose of business. The AO noted that this amount is incurred on delayed payment of TDS and TDS being tax on income and same cannot be allowed as business expenditure under section 37(1) of the Act. Accordingly, the same was disallowed. Aggrieved, the assessee preferred the appeal before CIT(A). The CIT(A) confirmed the action of the AO by observing as under:-

“ considering the submissions made by the assessee and the reasons recorded by the AO & based on the above discussion and facts of the case, I am of the opinion that the said adjustment relating to interest on delayed payment of TDS is not deductible as an expense under the Act and is therefore, disallowed.

The expenses in this case were incurred for a very different purpose. When interest is paid for committing a default in respect of statutory liabilities, the amount paid and the expenditure incurred in connection to this are in no way connected to preserving or promoting the business of the appellant. In view of the same, the appellant is not allowed to take the benefit of interest paid on delayed payment of TDS an eligible expense.”

4. We find that the facts are undisputed that the assessee has claimed interest as expense incurred for delayed payment of TDS. We find that this interest is paid for default in respect to statutory liabilities and this interest cannot be treated as business expenditure under section 37(1) of the Act. We find no infirmity in the order of CIT(A) and hence the same is confirmed. The appeal of assessee is dismissed.”

Therefore, keeping in view of our above discussions as well as the decision of ITAT Kolkata Bench in the case of DNV GL As vs ADIT (International Taxation), supra, we are of the view that the interest paid by the assessee for delayed payment of TDS in respect of statutory liabilities and thus this interest amount cannot be treated as business

expenditure u/s 37(1) of the Act. Therefore, we find no infirmity in the order of the Id. CIT(A) which is confirmed. Thus Ground No. 2 of the assessee is dismissed.

5.0 In the result, the appeal filed by the assessee is partly allowed with no order as to cost.

Order pronounced in the open court on 01 /09/2020.

Sd/-
(रमेश सी.शर्मा)
(Ramesh C. Sharma)
लेखासदस्य / Accountant Member

Sd/-
(संदीप गोसाईं)
(Sandeep Gosain)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 01/09/2020.

*Mishra

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

1. अपीलार्थी / The Appellant-M/s. Govindam Clearing Agencies (P) Ltd., Jaipur
2. प्रत्यर्थी / The Respondent-The DCIT, Circle-3, Jaipur
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File {ITA No. 70/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar