IN THE INCOME TAX APPELLATE TRIBUNAL
"C"BENCH: BANGALORE

BEFORE SHRI GEORGE GEORGE K., JUDICIAL MEMBERAND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER

ITA No.491/Bang/2018
AssessmentYear:2011-12

Infosys BPM Ltd. Electronic City Hosur Road Bengaluru **PAN NO :AACCP4478N**	**Vs.**	Deputy Commissioner of Income-tax Circle-3(1)(1) Bangalore
APPELLANT		**RESPONDENT**

IT(TP)A No.1156/Bang/2018
Assessment Year: 2011-12

Deputy Commissioner of Income-tax Circle-3(1)(1) Bangalore	**Vs.**	Infosys BPM Ltd. Electronic City Hosur Road Bengaluru
APPELLANT		**RESPONDENT**

Appellant by	**:**	Shri Padamchand Khincha, A.R.
Respondent by	**:**	Shri Mathivanam M. D.R.

Date of Hearing	**:**	10.12.2020
Date of Pronouncement	**:**	11.12.2020

O R D E R

PERB.R. BASKARAN, ACCOUNTANT MEMBER:

These cross appeals are directed against the order dated 04-01-2018 passed by Ld CIT(A)-3, Bengaluru and they relate to the assessment year 2011-12.

2. The assessee is in appeal before us on the following issues:-

(a) Disallowance of Provision for Software expenses – Rs.3,89,30,461/-

(b) Disallowance of Software expenses u/s 40(a)(i) of the Act – Rs.1,35,82,093/-

(c) Disallowance of software expenses treating the same as capital in nature – Rs.13,80,31,912/-

(d) Incorrect allowance of TDS credit.

3. The revenue is in appeal before us on the following issues:-

(a) Deduction allowed u/s 10A of the Act

(b) Whether Ld CIT(A) has power to remit the issue of disallowance of software expenses treating it as Capital expenditure to the file of AO?

4. The assessee is engaged in the business of providing "business process outsourcing services".

5. We shall take up the appeal of the revenue first. In its appeal, the first issue contested by the revenue relates to deduction claimed u/s 10A of the Act i.e. whether expenses that were reduced from export turnover should also be reduced from the total turnover or not. The assessee claimed deduction u/s 10A of the Act. While computing the deduction u/s 10A, the assessee reduced communication expenses from both export turnover and total turnover and accordingly computed amount of deduction. The A.O. was of the view that the communication expenses should be deducted from only export turnover and not from Total turnover. Accordingly, he recomputed the deduction u/s 10A of the Act. The Ld. CIT(A) allowed the claim of the assessee by following the

decision rendered by Hon'ble Karnataka High Court in the case of CIT Vs. Tata Elxsi Ltd. (2012) 349 ITR 98. The revenue has challenged the said decision of CIT(A) by submitting that the revenue has filed a SLP in the Hon'ble Supreme Court challenging the above said decision of the Hon'ble Karnataka High Court.

6. We heard the parties on this issue. The Ld. A.R. submitted that the decision rendered by Hon'ble Karnataka High Court in the case of Tata Elxsi Ltd. (supra) has since been upheld by Hon'ble Supreme Court in the case of CIT Vs. HCL Technologies Ltd. (2018) 93 Taxmann.com 33. We notice that the decision rendered by Hon'ble Karnataka High Court has been upheld by Hon'ble Supreme Court in the case of HCL Technologies Ltd (supra) with the following observations:

> *17. The similar nature of controversy, akin this case, arose before the Karnataka High Court in CIT V. Tata Elxsi Ltd. (2012) 204 Taxman 321/17/taxmann.com 100/349 ITR 98. The issue before the Karnataka High Court was whether the Tribunal was correct in holding that while computing relief under section 10A of the I.T. Act, the amount of communication expenses should be excluded from the total turnover if the same are reduced from the export turnover? While giving the answer to the issue, the High Court, inter-alia, held that when a particular word is not defined by the legislature and an ordinary meaning is to be attributed to it, the said ordinary meaning is to be in conformity with the context in which it is used. Hence, what is excluded from 'export turnover' must also be excluded from total turnover', since one of the components of 'total turnover' is export turnover. Any other interpretation would run counter to the legislative intent and would be impermissible.*

7. Since the decision rendered by Ld CIT(A) is in conformity with the decision rendered by Hon'ble Supreme Court, we do not find any reason to interfere with the decision rendered by Ld. CIT(A) on this issue.

8. The next issue contested by the revenue is linked to the issue of disallowance of software expenses by treating the same as Capital in nature, being contested by the assessee. Hence the relevant grounds of both the parties shall be adjudicated together in the later part of this order.

9. We shall now take up the appeal filed by the assessee. The first issue relates to disallowance of provision of Rs.3.89 crores towards software expenses. The assessee has claimed deduction of Rs.24.97 crores as expenses incurred towards software purchases. The above said amount included provision for software expenses amounting to Rs.3.89 crores. The A.O. disallowed the provision for software expenses by observing that it is only provision in nature. It appears that the A.O. has taken the view that the "provision for software expenses" is a contingent liability.

10. The Ld. CIT(A) also confirmed the disallowance by concurring with the view taken by the A.O. The Ld. CIT(A) also held that the provision for expenses is liable to be disallowed u/s 40(a)(i) of the Act for non-deduction of tax at source. In this regard, the Ld. CIT(A) followed the decision rendered by Bangalore bench of Tribunal in the case of IBM India Pvt. Ltd. (2015) 59 Taxmann.com 107 wherein it was held that the TDS provisions will also apply to provision for expenses created by the assessee.

11. The Ld. A.R. submitted that the provision for software expenses is created by the assessee as at the yearend as per the accounting standards prescribed by Income Tax department as well as ICAI. As per the accounting standars,

provision should be made for all known liabilities and losses even though the amount cannot be determined with certainty and represents only a best estimate in the light of available information. The Ld. A.R. further submitted that the Hon'ble Supreme Court has also held in the case of Rotork Controls India Pvt. Ltd. Vs. CIT (2009) 314 ITR 62 that the provision for expenses is allowable as deduction. Since the assessee is following mercantile system of accounting, it is required to provide for all known expenses and losses. The Ld. A.R. submitted that the various departments of the assessee had purchased software before the yearend, but relevant invoices would not have been received by them. Since the software has already been purchased and used, the assessee shall be liable to pay for the same. The assessee, while finalising the accounts of the year, would collate the details of all liabilities payable by it and accordingly make provision for expenses on the basis of available information. The provision for expenses so created shall be verified by the Statutory auditors ad they have not found fault with it during the year under consideration. The Ld. A.R. submitted that the assessee is following this practice consistently over the year. Accordingly, he submitted that the provision for software expenses is an ascertained liability and accordingly it cannot be considered as contingent liability.

12. The Ld. A.R. submitted that the Ld. CIT(A) was not right in invoking the provisions of section 40(a)(i) of the Act for the year under consideration. He submitted that the financial year under consideration is 1.4.2010 to 31.3.2011. The Hon'ble Jurisdictional Karnataka High Court has held in the case of Samsung Electronics Company Ltd. (2012) 345 ITR 494 that the payment made for obtaining software licenses are in the

nature of royalty and hence it is liable for deduction of tax at source. However the above said decision came to be rendered on 15.10.2011. Prior to that, there were certain Tribunal decisions holding that the payment made for purchase of software licenses are not in the nature of royalty and hence not liable for deduction of tax at source. Accordingly the assessees were under bonafide belief that they were not liable to deduct tax at source from payments made for software purchases. Under these set of facts, the various Benches of Tribunal have taken a view that the assessee cannot be fastened with the TDS liability on account of subsequent amendment or subsequent ruling of courts. Accordingly, the Tribunal has deleted the disallowance made u/s 40(a)(i) of the Act. In support of this proposition, the Ld. A.R. relied on the decision rendered by Bangalore bench of Tribunal in the case of M/s. Acer India Pvt. Ltd. Vs. DCIT (IT(IT)A Nos.107 to 114/Bang/2018 dated 5.10.2020). Accordingly, the Ld. A.R. submitted that the disallowance made u/s 40(a)(i) should be deleted in respect of provision for software expenses for the year under consideration, since it pertained to the period prior to the date of rendering of decision by Hon'ble Karnataka High Court in the case of Samsung Electronics Ltd. (supra).

13. On the contrary, the Ld. CIT(DR) submitted that the provision for software expenses are in the nature of contingent liability and hence the same was disallowed by A.O. and Ld. CIT(A). In the alternative, the Ld. CIT(A) has held that the provision for software expenses is liable for deduction of tax at source. Since the assessee has failed to deduct tax there from, the Ld. CIT(A) has disallowed the same u/s 40(a)(i) also.

14. We heard the rival contentions on this issue and perused the record. The first question is whether the provision for software expenses is a contingent liability or not. There is no dispute with regard to the fact that the assessee is following mercantile system of accounting. The assessee being a company, it is required to follow accounting standards prescribed by ICAI and also by the Central Government under the Income Tax Act. As per accounting standard-1 prescribed by the Central Government, the assessee is required to make provision for all known liabilities and losses even though the amount cannot be determined with certainty. Paragraph (4)(i) of Accounting Standard – 1 provides as under:

> *"Prudence: Provision should be made for all known liabilities and losses even though the amount cannot be determined with certainty and represents only a best estimate in the light of the available information."*

Further, the Hon'ble Supreme Court in the case of Rotork Controls India (P) Ltd. (supra) has explained the nature of provision for expenses created by the assessee as under:

> *"A provision is a liability which can be measured by using a substantial degree of estimation. A provision is recognised when; (a) an enterprise has a present obligation as a result of a past event; (b) a reliable estimate can be made of the amount of the obligation. If these conditions are not met, no provision can be recognised."*

15. We notice that the assessee has furnished breakup details of provision for software expenses created by the assessee and also the basis for estimating the said expenses. The Ld. CIT(A) has extracted the same in paragraph 6 & 6.1 of his order as under:

> *"During appellate proceedings the appellant was asked to provide the basis of estimating the provision and whether tax at source was deducted on the same (Order sheet entry dt. 8.11.2017). In response to the same the appellant made submissions vide letter submitted on 4.12.2017. The breakup*

of the vendors to whom payment was to be made and for which provision was created is as follows:

Sl.No.	*Particulars*	*Amount in (Rs.)*
1.	*CA (India)Technologies P. Ltd.*	*98,12,314*
2.	*Wipro Limited*	*9,34,510*
3.	*Sonata Information Technologies Ltd.*	*79,92,715*
4.	*Select Softwares (I) P Ltd.*	*6,000*
5.	*Microsoft Corporation*	*15,94,890*
6.	*Skelta Software Private Ltd.*	*1,52,070*
7.	*Ariba India Private Ltd.*	*12,50,000*
8.	*Thomson Financial*	*1,33,424*
9.	*BIQ LLC*	*5,52,000*
10.	*Hewlett Packard Singapore*	*32,790*
11.	*Oracle Corporation*	*45,57,088*
12.	*EMC Information Systems*	*1,08,810*
13.	*Tungsten Network*	*1,18,03,850*
	Total	*3,89,30,461*

6.1 The appellant also made following submissions:
2. Provision for software expenses amounting to Rs.3,89,30,461 was made in respect of software licenses used, license updates, support services, software implementation services, software AMC charges etc availed/utilized during the year from various vendors. In the absence of invoices received from vendors for these services, at year end, the respective user dept's provide the likely payments to be made for the software licenses/services utilized during the year. The appellant made provision for the said expenditure and included the same under the head 'software expenses' for the year ending 31st March, 2011."

16. We notice that the assessee has explained the basis for creating the provision for expenses. The Ld. A.R. also submitted that the accounts of the assessee have been audited by the statutory auditors and they did not find any fault with the quantum of provision for software expenses created by the assessee. Hence it is not a case that there was no basis for creating the Provision for software purchases. Accordingly, we are of the view that the provision for software expenses created

by the assessee cannot be considered as contingent liability. Accordingly, we set aside the orders passed by tax authorities in this regard.

17. With regard to the disallowance made by the Ld. CIT(A), we notice that the Ld CIT(A), alternatively invoked sec. 40(a)(i) of the Act. We notice that the impugned provision for software purchases has been made for the financial year 2010-11. The said financial year falls prior to the date of rendering of decision by Hon'ble Karnataka High Court i.e. 15.10.2011, in the case of Samsung Electronics Ltd. (supra). The coordinate bench of the Tribunal has taken the view that no disallowance u/s 40(a)(i) is called for on account of a subsequent amendment or subsequent decision of courts. For the sake of convenience, we extract below the observation made by the coordinate bench in the case of Infineon Technologies India Pvt. Ltd. (IT(TP)A No.405/Bang/2015)

> *"25. We have carefully considered the rival submissions. The payment in question was made to the non-resident in the previous year relevant to AY. 10-11. Therefore the law as on 31.3.2010 the last date of the previous year was that payment for purchase of off shelf software was not in the nature of royalty. In Sonata Information Technology Ltd. v. ACIT (103 ITD 324) decision rendered on 31.1.2006, it was held that payments for software licenses do not constitute royalty under the provisions of the Act and hence disallowance under section40(a) (ia) of the Act would not be applicable. The change in the legal position on taxation of computer software was on account of the ruling of the Karnataka High Court in CIT v. Samsung Electronics Co. Ltd. (320 ITR 209), which was pronounced on 15.10.11 that is much later than the closure of the FY 2010-11. Subsequently, the Finance Act 2012 also introduced, retrospectively, Explanation 4 to section 9(1 (vi) of the Act to clarify that payments for, inter alia. License to use computer software would qualify as royalty. During the FY 10-11, the assessee did not have the benefit of clarification brought by the respective amendment. As such, for the FY 2010-11, in light of the provisions of section 9(1)(vi) of the Act read with judicial guidance on the taxation of computer software payments, tax was not required to be deducted at source. Given the practice in prior assessment years, the assessee was of the bona fide view that the payment of software license fee*

was not subject to tax deduction at source under section1941/195 of the Act. Liability to deduct tax at source cannot be fastened on the assessee on the basis of retrospective amendment to the Act (Finance Act 2012 amendment the definition of royalty with retrospective effect from 01.04.1976) or a subsequent ruling of a court (the Karnataka HC IT(TP)A Nos.405 & 474/Bang/2015 in CIT v Samsung Electronics Co. Ltd. (16 taxmann.com 141) was passed on October 15,2011). Courts have consistently upheld this principle as seen in:

♦ *ITO v. Clear Water Technology Services (P.) Ltd. (52 taxmann.com 115)*

♦ *Kerala Vision Ltd. v. ACIT (46 taxmann.com 50)*

♦ *Sonic Biochem Extractions (P.) Ltd. v. ITO (35 taxmann.com 463)*

♦ *Channel Guide India Ltd. v. ACIT (25 taxmann.com 25)*

♦ *DCI v. Virola International (20 14(2) TMI 653)* ♦ *CIT v. Kotak Securities Ltd. (20 taxmann.com 846).*

26. The above decisions have been considered and discussed in the case of Ingersoll Rand (India) Ltd. (supra) by the Bangalore Bench of the ITAT and it was held therein that prior to the decision of Hon'ble jurisdictional High Court in the case of CIT v. Samsung Electronics Co. Ltd. (supra) which was passed on 15.10.2011 transactions carried out on purchase of off the shelf software are not liable to TDS and hence there can be no disallowance u/s.40(a)(ia) of the Act based on subsequent development of law after the date on which payments are made.

27. we are of the view that in the light of law as laid down by this Tribunal in the case of Ingersoll Rand (I) Ltd. (supra), there cannot be a retrospective obligation to deduct tax at source and therefore as on the date when the assessee made payments to the non-resident for acquiring off-the-shelf software cannot be regarded as in the nature of royalty and therefore there was no obligation on the part of assessee to deduct tax at source. The payment would be in the nature of business profits in the hands of non-resident and since admittedly the non-resident does not have a Permanent Establishment in India, the sum in question is not chargeable to tax in the hands of non-resident. Consequently, the disallowance made u/s. 40(a)(ia) of the Act has to be deleted. We direct accordingly. Ground No.14 by the assessee is accordingly allowed."

18. Following the above said decision of coordinate bench, we hold that the disallowance made by the AO u/s 40(a)(i) is liable to be deleted for the year under consideration. Accordingly, we set aside the order passed by Ld CIT(A) on this issue and direct the AO to delete the disallowance.

19. The next issue contested by the assessee is disallowance of Software expenses of Rs.1,35,82,093/- u/s 40(a)(i) of the Act. The AO disallowed this amount also for non-deduction of tax at source from the payment made for purchase of software. While dealing with the earlier issue, we have held that the assessee cannot be fasted with TDS liability on account of subsequent decision of Court or subsequent amendment to the Act. We have also extracted the decision rendered by the co-ordinate bench in the case of Infineon Technologies India Pvt. Ltd (supra). The said decision shall apply to this addition also. Since the year under consideration falls prior to the date of decision rendered by Hon'ble Karnataka High Court in the case of Samsung Electronics Ltd (supra), following the decision rendered by the co-ordinate bench in the case of Infineon Technologies India Pvt. Ltd (supra), we hold that no disallowance u/s 40(a)(i) is required to be made during the year under consideration. Accordingly, we set aside the order passed by Ld CIT(A) on this issue and direct the AO to delete the disallowance.

20. The next issue contested by the assessee relates to disallowance of software expenses treating the same as capital in nature. Since the Ld CIT(A) has remanded this issue to the file of the AO with certain directions, the revenue is questioning the authority of Ld CIT(A) to do so.

21. The facts relating to this issue are discussed in brief. We noticed earlier that the assessee had claimed expenses towards software purchases as deduction to the tune of Rs.24,97,00,999/-. The AO disallowed following items out of the above said claim:-

Provision for software purchases	-	Rs.3,89,30,461
Disallowance u/s 40(a)(i)/(ia)	-	Rs.1,35,82,093

The balance amount was Rs.19,71,88,445/-. The AO treated this amount as capital in nature. The observations made by the AO are extracted below:-

> *"6.3 For the balance amount of Rs.19,71,88,445/- it is seen that the company has treated it as revenue expenditure. It is to be stated that considering the life of software, this expenditure has been included in section 32 of the I T Act and accordingly depreciation at the rate of 60% per year has been allowed. The assessee has not given dates of purchases of these licenses. Hence the depreciation is being allowed at the rate of 30% of Rs.5,91,56,534/- and the balance amount of Rs.13,80,31,912/- is disallowed. The assessee would be eligible for claiming depreciation on the balance portion in the future years."*

22. Before Ld CIT(A), the assessee placed its reliance on the decision rendered by Hon'ble jurisdictional Karnataka High Court in the case of CIT vs. Toyota Kirlosakar Motors (P) Ltd (ITA No.176 of 2009), wherein the Hon'ble High Court had held that the software licence fee paid for use of software for a limited duration upto two years is allowable as revenue expenditure. Hence the Ld CIT(A) asked the assessee to furnish the details of software purchases along with their period of validity. The assessee furnished the details as per which a sum of Rs.17.95 crores was related to software licenses valid up to 1 year and the balance amount of Rs.1.77 crores was related to software implementation, maintenance services, support services, software licenses having validity of 1 year or more, software AMC charges, fee for included services, consumables, etc. The assessee also furnished sample copies of purchase invoices.

23. The Ld. CIT (A) noticed that some of the invoices were related to financial year 2009-10 and not to the year under consideration. Accordingly, the Ld. CIT(A) restored the matter to the file of the A.O. with the following directions.

"All purchase of software licenses, for which detail of license period is available on the invoices or is produced by the appellant and if the same is for a period up to two years, the same should be allowed as revenue expenditure, provided the invoice relates to the FY 2010-11 and tax at source has been deducted on the same.

- *In case the invoice relates to some earlier year, the expenditure needs to be disallowed as prior period expenditure.*
- *In case relevant invoice is not produced, the amount needs to be disallowed as being not verifiable.*
- *In relation to expenditure incurred for software implementation, maintenance services, software AMC charges and fees for included services, the same needs to be treated as revenue expenditure and allowed as such provided tax at source has been deducted on the same. In case of non deduction of tax at source the same needs to be disallowed under Section 40(a) of the Act.*
- *In relation to expenditure incurred for IT consumables e.g. CDs, printer cartridges etc., the same needs to be treated as revenue expenditure.*
- *In case of software where the same can be used perpetually e.g. Operation system software like Windows, Application software like MS Office etc., the same needs to be treated as capital in nature. This is for the reason that in case of such software there is no restriction or limitation on its period of use. New versions of these software keep on becoming available in the market however there is no restriction on the use of the earlier version and a person can always choose not to buy the new version and continue with the version. A high rate of depreciation, which is 60% takes care of obsolescence of such software."*

24. The revenue is questioning the authority of Ld. CIT(A) in restoring the matter to the file of A.O. The assessee is contending that the entire amount of Rs.19.71 crores should be allowed as revenue expenditure.

25. The Ld A.R submitted that the Hon'ble jurisdictional Karnataka High Court, in a subsequent decision rendered in the case of CIT vs. IBM India Ltd (2013)(357 ITR 88)(Kar), has held that software expenses is revenue in nature. Accordingly he submitted that the entire expenses should be allowed as deduction. On the contrary, the Ld D.R submitted that the assessee has to show that the validity of software licenses is less than two years. He

submitted that the Ld CIT(A) should have decided the issue himself instead of restoring the same to the file of AO, since the Ld CIT(A) does not have power to remand the matters.

26. We heard the parties on this issue and perused the record. We notice that the Hon'ble Karnataka High Court has held in the case of Toyota Kirloskar Motors (P) Ltd (supra) has held that, when the life of a computer or software is less than two years and the right to use it is for a limited period, the fee paid for acquisition of right is allowable as revenue expenditure and if the software is licensed for a particular period, fresh license fee is to be paid for utilizing it for subsequent years. In the case of IBM India Ltd (supra), it was decided by the Hon'ble jurisdictional High Court as under:-

> *"9. The second substantial question of law relates to application of the amount utilized for projects of Software in a sum of Rs.33,14,298/-.*
>
> *The Tribunal on consideration of the material on record and the rival contentions held, when the expenditure is made not only once and for all but also with a view to bringing into existence an asset or an advantage for the enduring benefit, the same can be properly classified as capital expenditure. At the same time, even though the expenses are once and for all and may give an advantage for enduring benefit but is not with a view to bringing into existence any asset, the same cannot be always classified as capital expenditure.* ***The test to be applied is, is it a part of company's working expenses or is it expenditure laid out as a part of process of profit earning. Is it on the capital layout or is it an expenditure necessary for acquisition of property or of rights of a permanent character, possession of which is condition on carrying on trade at all.*** *The assessee in the course of its business acquired certain application software.* ***The amount is paid for application of software and not system software****. The application software enables the assessee to carry out his business operation efficiently and smoothly. However, such software itself does not work on stand alone basis. The same has to be fitted to a computer system to work. Such software enhances the efficiency of the*

operation. It is an aid in manufacturing process rather than the tool itself. Thus, for payment of such application software, though there is an enduring benefit, it does not result into acquisition of any capital asset. The same merely enhances the productivity or efficiency and hence to be treated as revenue expenditure. Infact, this Court had an occasion to consider whether the software expenses is allowable as revenue expenses or not and held, when the life of a computer or software is less than two years and as such, the right to use it for a limited period, the fee paid for acquisition of the said right is allowable as revenue expenditure and these softwares if they are licensed for a particular period, for utilizing the same for the subsequent years fresh licence fee is to be paid. Therefore, when the software is fitted to a computer system to work, it enhances the efficiency of the operation. It is an aid in manufacturing process rather than the tool itself. Though certain application is an enduring benefit, it does not result into acquisition of any capital asset. It merely enhances the productivity or efficiency and therefore, it has to be treated as revenue expenditure. In that view of the matter, the finding recorded by the Tribunal is in accordance with law and do not call for any interference. Accordingly, the second substantial question of law is answered in favour of the assessee and against the Revenue."

27. We notice that the Hon'ble High Court has held in the case of Toyota Kirloskar Motors P Ltd (supra) that the software expenses are allowable as revenue expenses, if the validity of licenses is less than two years. The High Court has also laid down the tests that should be conducted to determine the nature of software expenses in the case of IBM India Ltd (supra). Accordingly, we are of the view that the nature of software expenses, i.e., whether it is capital or revenue in nature, has to be determined by following the two decisions of Hon'ble Karnataka High Court referred above. We notice that the tax authorities have not examined this issue on the above said lines. Accordingly, we set aside the order passed by Ld CIT(A) on this issue and restore the same to the file of the AO for examining it afresh in the light of discussions made supra.

28. In the result, the appeal of the assessee is treated as allowed for statistical purposes. The appeal of revenue is treated as partly allowed.

Order pronounced in the open court on 11th Dec, 2020

Sd/-	**Sd/-**
(George George K.)	**(B.R. Baskaran)**
Judicial Member	**Accountant Member**

Bangalore,
Dated 11th Dec, 2020.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore.