

IN THE INCOME TAX APPELLATE TRIBUNAL,
'SPECIAL (B)' BENCH, HYDERABAD

Before Shri Justice (Retd.) Dev Darshan Sud, President,
Shri D. Manmohan, Vice-President
and Shri P.M. Jagtap, Accountant Member

I.T.A. No. 1187/H/ 2014
Assessment Year: 2011-2012

M/s. Nagarjuna Fertilizers and Chemicals Limited,.....Appellant
8-2-548, Corporate Building,
Nagarjuna Hills,
Punjagutta,
Hyderabad-500 082
[PAN: AADCK 1533 E]

-Vs.-

Assistant Commissioner of Income Tax,.....Respondent
Circle-15(1), Hyderabad,
I.T. Towers, A.C. Guards,
Hyderabad

&

I.T.A. No. 1188/H/ 2014
Assessment Year: 2012-2013

M/s. Nagarjuna Fertilizers and Chemicals Limited,.....Appellant
8-2-548, Corporate Building,
Nagarjuna Hills,
Punjagutta,
Hyderabad-500 082
[PAN: AADCK 1533 E]

-Vs.-

Assistant Director of Income Tax,.....Respondent
IT-II, Hyderabad,
I.T. Towers, A.C. Guards,
Hyderabad

Appearances by:

Shri C.S. Subrahmanyam, A.R. & Shri Siva Kumar, A.R., for the assessee

Interveners: (1) Shri Rajan Vora,

(2) Shri K.R. Sekar,

(3) Shri H. Padamchand Khincha

Shri Mohan Kumar Singhania, D.R., for the Department

Date of concluding the hearing : December 23, 2016

Date of pronouncing the order : February 13, 2017



O R D E R

Per Shri P.M. Jagtap, A.M.:

Hon'ble President of ITAT under section 255(3) of the I.T. Act, 1961 has constituted this Special Bench to decide the following question involved in this case:-

"Whether on the facts and circumstances of the case, provisions of section 206AA of the Act will have a overriding effect for all other provisions of the Act, and that being the case, assessee is required to deduct tax at the rate prescribed therein in case of persons having taxable income in India, including non-residents, who do not furnish their Permanent Account Numbers".

2. The relevant facts of the case giving rise to the question referred to this Special Bench, which incorporates the solitary common issue involved in these appeals of the assessee are as follows. The assessee is a Public Limited Company. During both the years under consideration, it made certain payments in the nature of fees for technical services to non-residents. Some of such non-residents were the residents of other countries with which India did not have any Double Taxation Avoidance Agreement (DTAA) and in their cases, tax at the higher rate of 20% was stated to be deducted by the assessee where the payees failed to furnish valid Permanent Account Numbers as per the provisions of section 206AA of the Act. In case of other non-residents, who were the residents of those countries, with which India did have DTAA's, tax at the lower rate as prescribed in the relevant Articles of the DTAA was deducted by the assessee even in case of payees, who did not furnish valid Permanent Account Numbers. While processing the TDS returns filed by the assessee for both the years under consideration by the Automatic System, the assessee was held to be liable to deduct tax at source at higher rate of 20% in such cases

for want of Permanent Account Numbers of the concerned non-resident payees as per the provisions of section 206AA of the Act. Accordingly, the intimations under section 200A along with the Demand Notices under section 156 were issued by the Department treating the assessee as in default for the short-deduction of tax along with interest payable thereon for both the years under consideration as under:-

"A.Y. 2011-12

Sl. No.	Name	PAN	Transaction amount (Rs.)	Rate applied by AO	Deductible as per AO	Rate considered by assessee	Amount deducted by assessee	Shortfall (Rs.)
1.	Man Turbo AG		3,97,759	20%	79,552	10.00%	39,776	39,776
2.	Seven Hills		34,517	20%	6,903	10.56%	3,645	3,258
3.	Seven Hills		51,81,138	20%	10,36,228	10.56%	5,47,128	4,89,099
4.	Ebara Corpn.		6,42,553	20%	1,28,511	10.00%	64,255	64,255
	Total							5,96,389

Interest worked out by AO.....Rs.1,12,670/-

Demand Raised.....Rs.7,09,060/-

A.Y. 2012-13

Sl. No	Name of deductee	PAN	Transaction amount (Rs.)	Rate applied by AO	Deductible as per AO	Rate considered by assessee	Amount deducted by assessee	Shortfall (Rs.)
1.	Nastab Consulting Ghana		15,427	20%	3,085	10.30%	1,589	1496
2.	Giammarco-Italy		9,38,659	20%	1,87,732	10.30%	96,682	91050
3.	Epping Herman-Germany	AADCE296 2M	26,66,348	20%	5,33,270	10%	266635	266635
4.	Bank of Montreal-Canada		14,12,564	20%	2,82,513	15%	211885	70628
5.	Bank of Montreal-Canada		8,85,188	20%	1,77,038	15%	132778	44259
6.	Epping Herman-Germany	AADCE296 2M	66,99,991	20%	1339,998	10%	669999	669999



7.	Epping Herman- Germany	AADCE296 2M	11,22,463	20%	2,24,493	10%	112246	11224 6
	Total							12563 20

Interest worked out by AO.....Rs.1,17,120/-

Demand raised.....Rs.13,73,440/-"

3. Against the intimations issued under section 200A of the Act for both the years under consideration, appeals were preferred by the assessee before the Id. CIT(Appeals). During the course of appellate proceedings before the Id. CIT(Appeals), various submissions were made by the assessee in support of its case, which as summarized by the Id. CIT(Appeals) in his impugned order, were as under:-

"(a) Being non-resident, he need not obtain PAN number as he is specifically exempt as per Rule 114C.

(b) Wherever the non-residents belong to countries with which India has Double Taxation Avoidance Agreement, he should be given beneficial treatment u/s. 90(2).

(c) If lesser tax rate is prescribed in Double Taxation Avoidance Agreement, the TDS should be made at that rate prescribed u/s. 206AA.

(d) In cases where the non-resident belong to countries with which India does not have Double Taxation Avoidance Agreement, highest TDS rate as per section 206AA should be applied.

(e) As per section 115A, the Income tax rate on fees for technical services is 10.56%. Therefore, TDS rates cannot be more than the tax at which the income is liable to be taxed.

(f) Wherever Double Taxation Avoidance Agreement provisions are applicable, the TDS is deducted at the rates prescribed u/s 115A, therefore, the TDS should not be deducted @ 20% even though PAN number of the deductees is not quoted".

4. The Id. CIT(Appeals) did not find merit in the submissions made on behalf of the assessee. According to him, section 206AA inserted in the

Income Tax Act w.e.f. 01.04.2010 was an overriding provision and there was no escape for the assessee except to quote deductee's Permanent Account Numbers or to deduct tax at source at 20%. He held that PAN was required to be quoted for making declaration under section 197A of the Act for claiming exemption from TDS to be valid. He also held that section 206AA starting with *non-obstante* clause overrides all other sections including Section 90(2), Section 115A and section 139A. Reliance was placed by him in this regard on the decision of Bangalore Bench of ITAT in the case of Bosch Limited -vs.- ITO (2013) 115 TTJ 354, wherein it was held that non-residents having income exceeding the taxable limit were bound to obtain and furnish the permanent Account Numbers and if there was a failure to do so, the assessee was liable to withhold tax at higher of the rates prescribed under section 206AA of the Income Tax Act, i.e. 20%. The intimations issued under section 200A by the Assessing Officer treating the assessee to be in default for short-deduction of tax at source, accordingly, were upheld and confirmed by the Id. CIT(Appeals) by her common appellate order dated 25.03.2014 passed for both the years under consideration i.e. A.Y. 2011-12 and 2012-13. Aggrieved by the order of the Id. CIT(Appeals), the assessee has preferred these appeals before the Tribunal.

5. Both these appeals filed by the assessee were initially fixed for hearing before the Division Bench of this Tribunal and keeping in view the conflicting decisions of ITAT, Bangalore Bench in the case of Bosch Limited -vs.- ITO (2013) 115 TTJ 354 and ITAT, Pune Bench in the case of Deputy Director of Income Tax -vs.- Serum Institute of India Limited [56 Taxman.com 1 (Pune)] as well as for other reasons given in its Referral Order, a reference was made by the Division Bench to the Hon'ble President to constitute a Special Bench to decide the issue and resolve the controversy. Accordingly, the Hon'ble President has constituted this Special Bench and we have heard the arguments of both the sides on the including the arguments of the Id. representatives of the interveners.



6. Initiating the arguments on behalf of the assessee, Shri C.S. Subrahmanyam submitted that the issue involved in the present context for the consideration of this Special Bench is whether the provision of section 206AA overrides all other provisions of the Act including especially the provision of section 90(2) and are applicable in the case of payments made to non-residents, who are the residents of the countries with which India has entered into DTAA's. He contended that the limited purpose of inserting the provisions of section 206AA in the Statute is to strengthen the PAN mechanism by encouraging the use of PAN to enable the Department to give credit for the corresponding TDS. In this regard, he relied on the relevant extracts of Board Circular No. 5 of 2010 clarifying that the new Section 206AA has been inserted in the Income Tax Act in order to strengthen the PAN mechanism by providing that any person, whose receipts are subject to deduction of tax at source i.e. the deductee, shall mandatorily furnish his PAN to the deductor failing which the deductor shall deduct tax at source at higher of the rates specified therein.

7. Mr. C.S. Subrahmanyam invited our attention to the provision of section 195 dealing with the obligation to deduct tax at source from the payments made to non-residents and pointed out that such tax is deductible from the payment of a sum "chargeable under the provisions of the Act". He contended that section 4 of the Act lays down the charge of tax on income while section 5 read with section 9 defines the scope of income including the deemed income which is chargeable to tax in the hands of the non-resident. He submitted that if the income is found to be chargeable to tax in the hands of a non-resident in India as per sections 4, 5 & 9 of the Domestic Law, then the relevant DTAA is to be looked into for any provision contained therein, which is more beneficial to the assessee. He contended that if as per the beneficial provision of the Treaty, the tax is payable by a non-resident at a lower rate, the person making payment to such non-resident cannot be held to be liable to deduct tax at higher rate by virtue of section 206AA as the beneficial provisions of the Treaty are required to be applied in such case and not the provision of section 206AA. In support

of this contention, Shri Subrahmanyam relied on the decision of the Hon'ble Supreme Court in the case of Union of India & Another -vs.- Azadi Bachao Andolan & Another [263 ITR 706], wherein it was held that the provisions of such an agreement, with respect to cases to which they apply, would operate even if inconsistent with the provisions of the Income Tax Act. He also relied on the decision of the Hon'ble Supreme Court in the case of CIT -vs.- P.V.A.L. Kulandagan Chettiar [267 ITR 654], wherein it was held that when the tax liability is imposed by the Act, the agreement may be resorted to either for reducing the tax liability or altogether avoiding the tax liability. It was also held that in case of any conflict between the provisions of the agreement and the Act, the provision of the agreement would prevail over the provisions of the Act as is clear from the provisions of section 90(2). He also relied on the decision of the Hon'ble Andhra Pradesh High Court in the case of Sanofi Pasteur Holding SA - vs.- Department of Revenue and Others [354 ITR 316], wherein it was held that the DTAA is a Treaty and the provisions contained therein are expressions of sovereign policy of more than one sovereign State. He contended that the DTAA thus is supreme and it being a sovereign policy, the machinery provision of section 206AA of the Act cannot be so interpreted to override the Treaty Law. He contended that if such a meaning is assigned to the provision of section 206AA of the Act, the entire treaty network and section 90(2) read with section 195 would become redundant. Mr. C.S. Subrahmanyam also relied on the decision of the Hon'ble Supreme Court in the case of CIT -vs.- Eli Lilly And Co. (India) P. Limited [312 ITR 225], wherein it was held that TDS provisions are in the nature of machinery provisions and the same cannot be read independent of charging provision which determine the assessability of income chargeable under the Income Tax Act.

8. As regards the decision of the Bangalore Bench of ITAT in the case of Bosch Limited (supra), Mr. C.S. Subrahmanyam contended that the overriding effect of beneficial provision of treaty over the Domestic Law



was neither argued nor considered by the Bangalore Bench of the Tribunal. He contended that in the case of Serum Institute of India Limited (supra), Pune Bench of ITAT, however, considered this aspect in the light of various judicial pronouncements including that of Hon'ble Supreme Court and decided the issue in favour of the assessee by holding that where the tax has been deducted on the strength of the beneficial provision of the DTAA, the provision of section 206AA of the Act cannot be invoked by the Assessing Officer. He submitted that a similar view in favour of the assessee has been taken consistently by other Benches thereafter including the Bangalore Bench of ITAT in the case of Infosys BPO Limited [154 ITD 816], wherein it was held that applying the rate of 20% without considering the provision of relevant DTAA and making the consequent adjustment while framing the intimation under section 200A was beyond the scope of the provision of section 206AA. He pointed out that while coming to the said conclusion in the case of Infosys BPO Limited (supra), the Bangalore Bench of ITAT has not only relied on the decision of the Pune Bench of ITAT in the case of Serum Institute of India Limited (supra) but has also relied on its earlier decision in the case of Bosch Limited (supra), especially the observations recorded in paragraph no. 22 and 23 therein. He contended that Double Taxation Avoidance Agreement thus is mini-legislation and as held, inter alia, by the Hon'ble Supreme Court in the case of Azadi Bachao Andolan & Another (supra), the provisions of the same to the extent beneficial to the assessee override the provision of the Domestic Law and the provisions of section 206AA of the Domestic Law, which are merely machinery provision in relation to tax recovery, cannot therefore override the beneficial provisions of the DTAA.

9. Shri Rajan Vora, Chartered Accountant, appearing for M/s. Serum Institute of India Limited as Intervener submitted that as per Section 5 and Section 9, the income of non-resident is chargeable to tax in India to the extent provided therein, while the provisions of section 115A prescribe the rates of tax payable on such income. He then invited our attention to

section 90(2) to point out that the treaty provisions to the extent more beneficial to the assessee shall override the Domestic Law as provided in section 90(2). He contended that section 90(2) makes it manifest that the provisions of Treaty will prevail over the provisions of Income Tax Act to the extent they are more beneficial to the assessee. He contended that TDS provisions including section 206AA are machinery provisions and since the relevant provisions of the Treaty governing the tax rate in case of non-resident are more beneficial, the latter shall apply and prevail being more beneficial and not section 206AA. As regards the decision of Bangalore Bench of ITAT in the case of Bosch Limited (supra), he submitted that the observations made by the Tribunal in paragraphs no. 22 and 23 of its order are actually in favour of the assessee on the issue under consideration. In this regard, he referred to the decision of Bangalore Bench of ITAT rendered subsequently in the case of Infosys BPO Limited (supra) to point out that the observations recorded in the case of Bosch Limited (supra) were relied upon by the Tribunal, besides the decision of the Pune Bench of ITAT in the case of Serum Institute of India Limited (supra) to decide the issue in favour of the assessee. He contended that there is thus really no different or divergent view, which can be said to have been taken by the Tribunal on this issue and even the subsequent decisions rendered by the various Benches of the ITAT taking the view in favour of the assessee clearly shows that a consistent view has been taken by the Tribunal in favour of the assessee on the issue under consideration.

10. Mr. K.R. Sekar, Advocate, representing Dr. Reddy's Laboratories Limited, as Intervener submitted that Sections 190 and 191 are machinery provisions dealing with collection of taxes. Relying on the decision of the Hon'ble Supreme Court in the case of CIT -vs.- Eli Lilly And Co. (India) P. Limited (2009) 312 ITR 225 and the decision of the Hon'ble Supreme Court in the case of G.E. Technology Centre (P) Limited -vs.- CIT reported in 327 ITR 456, he contended that the machinery provisions of section 206AA

not control the charging provisions of sections 4, 5 and 9, otherwise



section 90(2) will become redundant. He referred to the provisions of section 2(37A) to point out that the rates given in DTAA in the case of non-residents are required to be considered for deduction of tax at source. He contended that going by the legislative intention of introduction of section 206AA, the overriding effect given to the said provision has to be considered in a restrictive sense and the same cannot be applied qua the entire Act. In this regard, he relied on the decision of the Hon'ble Supreme Court in the case of Bharat Hari Singhania & Others -vs.- CWT & Others [207 ITR 1] to contend that the effect of overriding provisions is to be considered keeping in view the intent or object of the relevant provisions. He also relied on the decision of the Hon'ble Andhra Pradesh High Court in the case of Sanofi Pasteur Holding SA -vs.- Department of Revenue & Others [354 ITR 316], and contended that the machinery provisions of section 206AA cannot override the sovereign policy choice.

11. Mr. H. Padamchand Khincha, Chartered Accountant, appearing for Infosys BPO Limited as Intervener, referred to the provisions of section 190(2) to point out that the said provision is very specific in the sense that nothing contained in the relevant TDS provision shall prejudice the charge of tax on income under the provisions of sub-section (1) of section 4. He contended that the provisions relating to Permanent Account Number are contained in section 139A of the Act and there are two obligations cast on the assessee under the said provision- one to obtain the PAN and other to furnish the PAN so obtained. He submitted that as per the provisions of sub-section (8) of section 139A read with Rule 114C, non-resident at the relevant time was not required to obtain PAN. He contended that when there was no obligation to obtain PAN, how there can be requirement to furnish the same as envisaged in section 206AA of the Act. In this regard, he relied on the decision of the Hon'ble Andhra Pradesh High Court in the case of Mullapudi Venkatarayudu -vs.- Union of India reported in 99 ITR 448 to contend that any failure to perform pre-supposes an obligation to perform. He also contended that as per section 90(2), the provisions of

DTAA to the extent more beneficial to the assessee shall prevail over the Domestic Law and if legislature wants to make any provision of Domestic Law to override the Treaty, a specific provision is required to be made in the Statute to that effect as made in sub-section (2A) of section 90 to give overriding effect to GAAR provisions. He contended that when the non-resident assessee is not required to obtain PAN and need not file the return of income where TDS is done at appropriate rate, section 206AA, if is held to be applicable in such cases, will put an obligation on the assessee to file the return and claim the refund of TDS, which cannot be the purpose or intent of the legislature. He contended that as per the proposition propounded by the Hon'ble Supreme Court, Chapter XVIIB will yield to Sections 4 & 5 and Section 4 & 5 will yield to section 90(2). He contended that the inference that is required to be drawn thus is that Chapter XVIIB will have to yield to Section 90(2). He also contended that when the non-resident is otherwise entitled to treaty benefits even without Permanent Account Number, how section 206AA can take away the said benefit. Relying on the decision of the Hon'ble Karnataka High Court in the case of Kaushallaya Bai & Others -vs.- Union of India [(2012) 346 ITR 156], he contended that the overriding provisions of section 206AA are required to be read down in such a situation.

12. The ld. CIT(D.R.) Shri Mohan K. Singhania in reply submitted on behalf of the Revenue that although the Principle of Treaty Override is well known, the treaty does not contain a complete code or complete mechanism providing for levy and collection of tax. He contended that it contains some beneficial provisions, which need to be applied while determining the tax liability in a particular case and to that extent only, the provisions of Income Tax Act get modified/overridden. He contended that the Treaty in any case does not provide for the rate at which tax is required to be deducted at source and not a single instance has been brought on record on behalf of the assessee to show that the Treaty provides for TDS at lower rate than applied by the Assessing Officer by invoking the provision of



section 206AA. He contended that if there is no provision in a Treaty providing for TDS at lower rate than applied by the Assessing officer, there is no question of Treaty overriding the Domestic Law as sought to be contended on behalf of the assessee.

13. As regards the reliance placed on behalf of the assessee on the provision of section 90(2) of the Act and alleged violation to the said provision made by Section 206AA of the Act, he contended that section 90(2) provides that the DTAA notwithstanding, the regular provisions of the Income Tax Act would be applied if the later is more beneficial to the non-resident tax payer concerned. He contended that section 90(2) thus lays down the principle by which the Treaty does not override the provisions of the Income Tax Act but gets overridden by the later. He contended that section 90(2) would kick in only in a situation where a regular provision of the Income Tax Act would be more beneficial than the corresponding provision contained in the Treaty and the reliance placed on the same in support of the assessee's case is clearly misplaced as the same is not relevant in the present context in the absence of any specific provision contained in the relevant Treaty regarding the lower rate of TDS than the one applied by the Assessing Officer.

14. As regards the contention raised on behalf of the assessee that there being no obligation on a non-resident to have PAN as per the provisions of section 139A(8)(d) read with Rule 114C(1)(b), section 206AA casts the impossible obligation of furnishing the PAN of such persons, the Id. CIT (D.R.) contended that section 206AA does not cast any mandatory obligation on such person to obtain PAN. He contended that such person can still choose not to obtain Permanent Account Number or even after obtaining the same, not to furnish it and the only consequence in such case as per section 206AA is that he would be subjected to TDS which may be higher than the normal rate. He contended that the fact that the Parliament has enacted the provisions of section 206AA requiring a non-resident to furnish his PAN to the payer inspite of provision of section 139(8)(d) and

Rule 114C(1)(b) clearly shows the intention of the legislature and the *non-obstante* clause contained in section 206AA further makes it clear that the said provision overrides other provisions of law. Relying on the decision of the Hon'ble Supreme Court in the case of Chandavarkar Sita Ratna Rao - vs.- Ashalata S. Guram (1987) AIR 117, he contended that the provision of section 206AA will have its full operation inspite of anything contrary contained in any other provisions of the Act. He contended that section 206AA thus would prevail even if the same is in conflict with other provisions of the Act and once a person is caught within the mischief of section 206AA, the other provisions of the Act would not have any application.

15. As regards the plea taken on behalf of the assessee by relying, inter alia, on the decision of the Hon'ble Karnataka High Court in the case of Hyderabad Industries Limited -vs.- ITO [188 ITR 149] that section 206AA relates to collection of tax and the same being a machinery provision must yield to the charging provision of section 4, Ld. CIT(D.R.) contended that the ratio as laid down by the Hon'ble Karnataka High Court in the case of Hyderabad Industries Limited (supra) is that if an amount is not chargeable to tax, it should not be subjected to TDS. He submitted that the undisputed position in the present case, however, is that the amount in question constituted the income of the payee and even tax was also deducted by the assessee as payer from the payment of the said amount. He contended that the decision of the Hon'ble Karnataka High Court in the case of Hyderabad Industries Limited (supra) thus has no application in the facts of the assessee's case.

16. As regards the contention raised on behalf of the assessee that the tax deducted at source cannot exceed the tax liability on the payee, the Ld. CIT(D.R.) contended that the determination of tax liability is a function of assessment, which is within the complete domain of the Assessing Officer and the deduction of tax at source has nothing to do with the eventual tax



liability in the hands of the payee. In this regard, reliance was placed by him on the decision of the Hon'ble Supreme Court in the case of Transmission Corporation of A.P. Limited -vs.- CIT [239 ITR 587], wherein it was held that the relevant provisions of TDS are for tentative deduction of income-tax subject to regular assessment and by the deduction of income-tax, rights of the parties are not, in any matter, adversely affected. He contended that the role of the assessee as a payer of the sum is limited to deducting tax as per law and if at all anyone is said to be aggrieved by the fact of TDS exceeding the eventual liability, it is the payee. He contended that the assessee, being the payer, has no *locus-standi* even for raising this issue. He contended that section 195, no doubt, does talk about determination of sum chargeable to tax but such determination is only a rough estimate for the limited purpose of TDS on that particular sum and it is neither possible nor desirable to try determining the total income of the payee at the stage of deduction of tax at source.

17. As regards the observations of the Bangalore Bench of ITAT recorded in paragraphs no. 12, 22 and 23 of its order passed in the case of Bosch Limited (supra) as relied on behalf of the assessee to contend that the same are in favour of the assessee on the issue under consideration, the Id. CIT(D.R.) contended that the said observations were recorded by the Tribunal while dealing with the question of grossing-up under section 195A of the Income Tax Act to conclude that for the purpose of grossing up, it is the rate in force and not the rate under section 206AA would be applicable. He submitted that the issue involved before this Special Bench in the present case is not in the context of grossing-up and the same as specifically involved in the present case has actually been decided by the Bangalore Bench in favour of the Revenue in para no. 21 of its order by holding that the recipients are under obligation to obtain a PAN and furnish the same to the payer and if there is a failure to do so, the payer is liable to withhold tax at the higher of the rates prescribed under section 206AA of the Act, i.e. 20%. He submitted that the decision of the Bangalore Bench

of ITAT in the case of Bosch Limited (supra) thus is squarely in favour of the Revenue on the issue under consideration and while deciding the similar issue in favour of the assessee in the case of Serum Institute of India Limited (supra), Pune Bench of ITAT has not taken cognizance of the said decision, which was subsisting. He submitted that even the Bangalore Bench of ITAT while deciding the similar issue in favour of the assessee in the case of Infosys BPO Limited (supra) completely misread its earlier decision rendered in the case of Bosch Limited (supra). He submitted that the subsequent decision rendered by the other Benches of the Tribunal in favour of the assessee on this issue has simply followed the decision of the Pune Bench in the case of Serum Institute of India Limited (supra) and Bangalore Bench in the case of Infosys BPO Limited (supra).

18. The Id. CIT(D.R.) contended that the dispute involved in the present context is regarding the rate at which tax at source is deductible by the assessee as payer from the payment made to the non-resident payees. He reiterated that the assessee in this regard as a payer has to satisfy himself that the amount in question constitutes "sum chargeable under the provisions of the Act" and if it is so, to deduct the tax at the rate applicable as provided in the Domestic Law, if there is no order obtained by him from the concerned Assessing Officer under section 195(2) or certificate obtained by the payee under section 197 for no deduction of tax or deduction of tax at lower rate than prescribed in the Domestic Law. He contended that the assessee in the present case has made payments of sums chargeable to tax to non-residents and since there was failure on the part of the said non-residents to furnish their PANs, he was required to deduct tax at a higher rate of 20% as per the provisions of section 206AA, which are overriding, especially when the mitigating provisions of sections 195(2) and 197 were not availed either by the assessee as a payer or by the recipient as deductee or payee.



19. In the rejoinder, Shri C.S. Subrahmanyam, Id. counsel for the assessee submitted that the interpretation placed by the Id. D.R. on section 90(2) to contend that the Treaty does not override the provision of the Income Tax Act, but gets overridden by the later is contrary to the legal position, which is well settled by the various Courts including the Hon'ble Apex Court in the decisions already cited on behalf of the assessee. He submitted that even the contention of the Id. D.R. that section 206AA containing *non-obstante* clause has a overriding effect over the other provisions of the Act including Section 139A read with Rule 114C is contrary to the decision of the Hon'ble Karnataka High Court in the case of Hyderabad Industries Limited (*supra*), wherein it was held that the provision of section 206AA in case of conflict with other provisions is required to be read down. He submitted that the rate of tax applicable on income in the case of non-resident for tax withholding purposes is required to be determined as per the provisions of section 4, 5 & 9 read with the relevant DTAA provisions and the same being charging provisions would override the machinery provisions of section 206AA. He contended that this principle is clearly laid down by the Hon'ble Karnataka High Court in the case of Hyderabad Industries Limited (*supra*) even though the facts involved in the said case might be different. He submitted that the contention of the Id. D.R. that tax deduction at source has nothing to do with the eventual tax liability in the hands of the payee is devoid of any merit in view of the decision of the Hon'ble Supreme Court in the case of G.E. Technology Centre (P) Limited (*supra*), wherein it was held that section 195 has to be read in conformity with the charging provision of sections 4, 5 & 9. He contended that reliance placed by the Id. D.R. in this regard on the decision of the Hon'ble Supreme Court in the case of Transmission Corporation (*supra*) is clearly misplaced as the issue involved in the said case was relating to the amount on which tax was required to be deducted and not the rate at which tax should have been deducted. He contended that in case of payment made on account of royalty, fees for technical services, interest, etc. as involved in the present case, tax is required to be deducted at prescribed rate on the gross amount

and, therefore, the exact rate of tax payable on such amounts is required to be determined at the time of deducting tax at source itself. He contended that TDS in any case cannot exceed the final tax liability and the deductor cannot deduct tax more than the final tax liability of the deductee in view of the provisions of DTAA.

20. We have considered the rival submissions and also perused the relevant material available on record. We have also deliberated upon the various judicial pronouncements cited by the Id. representatives of both the sides in support of their respective stands on the issue under consideration in the light of the relevant provisions of law. The issue involved in this case for the consideration of Special Bench is relating to the determination of rate at which tax at source is deductible by the assessee from the payments made to non-residents in the nature of fees for technical services where the said non-resident persons are residents of the countries with which India has entered into Double Taxation Avoidance Agreements and they have failed to furnish their Permanent Account Numbers to the assessee. Chapter-XVII of the Income Tax Act, 1961 contains the provisions relating to collection and recovery of tax and it starts with section 190 which provides that notwithstanding that the regular assessment in respect of any income is to be made in a later assessment year, the tax on such income shall be payable, inter alia, by deduction at source in accordance with the relevant provisions. The relevant provisions dealing with deduction of tax at source are given in Part B of Chapter XVII and Section 195 of Part XVII-B, which deals with deduction of income-tax on the payments made to non-resident, inter alia, on account of fees for technical services being relevant in the present context is reproduced below:-

"(1) Any person responsible for paying to a non- resident, not being a company, or to a foreign company, any interest (not being interest on securities) or any other sum chargeable under the provisions of this Act (not being income chargeable under the head "Salaries") shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income- tax thereon at the rates in force."



21. As provided in section 195(1), any person responsible for paying to a non-resident, not being a Company, or to a Foreign Company, inter alia, any other sum chargeable under the provisions of the Act (not being income chargeable under the head 'salaries') shall deduct income-tax thereon at the **rates in force**. The meaning of the term "rates in force" used in section 195(1) is given in section 2(37A) of the Act and Clause (iii) thereof being relevant in the present context is re-produced hereunder:-

"Clause 2(37A)- "Rate or rates in force" or "rates in force" in relation to an assessment or financial year, mean-

(i).....

(ii).....

(iii) For the purposes of deduction of tax u/s 195 of the Act, the rate or rates of income-tax specified in this behalf in the Finance Act of the relevant year or the rate or rates of income-tax specified in an agreement entered into by the Central Government u/s 90 or an agreement notified by the Central Government under section 90A, whichever is applicable by virtue of the provisions of section 90, or section 90A, as the case may be".

22. The agreement entered into by the Central Government under section 90 as referred to in Clause (iii) of sub-section (37A) of section 2 is the Double Taxation Avoidance Agreement, which Government of India has entered into with the Government of any country outside India or specified territory outside India. In the present case, there were such agreements entered into by India with the respective countries of which the concerned non-resident entities are residents and the rates of income tax payable by such non-residents on the amounts in question paid by the assessee in the nature of fees for technical services were specified in the said DTAA's at 10%, 10.56%, 10.30% and 15%. The assessee accordingly deducted tax at source at the said rates from the corresponding amounts paid to the respective non-residents as required by the provisions of section 195 read with section 2(37A). It is thus clear that deduction of tax under section 195 from the payments made to the non-residents in the nature of fees for technical services was made by the assessee at the rate or rates of income tax specified in the relevant Double Taxation Avoidance Agreement, which were adopted as rates in force for the purpose of deduction of tax under

section 195 in view of the specific provisions contained in sub-section (37A) of section 2. We, therefore, find no merit in the arguments raised by the Id. CIT(D.R.) that the relevant treaties do not provide for deduction of tax at source at the rate which is lower than the rate applied by the Assessing Officer by invoking the provisions of section 206AA and that there is no question of abrogation of the relevant provisions of treaty in this regard. We also do not find the arguments raised by the Id. CIT(D.R.) that the role of the assessee as a payer of the sum is limited to deducting tax at source as per law and he has nothing to do with the determination of tax liability eventually in the hands of the payee, which is within the complete domain of the Assessing Officer to be relevant in this context as the tax at source was deducted by the assessee from the sums paid to the non-residents as per the provisions of section 195(1) read with section 2(37A) of the Act.

23. We also find no relevance of the provisions of section 4, 5 and 9 relied upon on behalf of the assessee in this context as well as the various judicial pronouncements cited on behalf of the assessee in support of the stand that charging provisions of sections 4, 5 & 9 override the machinery provisions governing the tax deduction at source as the same have been rendered in the context where the issue relating to the liability to deduct tax at source from the payments made to the non-residents had arisen apparently when the amount in question paid to the non-residents was not chargeable to tax as per the charging provisions of sections 4, 5 and 9 read with the provisions of the relevant DTAA. These arguments and case laws no doubt will be relevant while considering the extent of overriding effect of section 206AA and we shall consider and deal with the same at the appropriate stage. Suffice it to say at this stage that tax at source was deducted by the assessee from the payments in question made to the non-residents on account of fees for technical services as per the rates of tax provided in the relevant DTAA's, which were adopted as the rates in force



for the purpose of deduction of tax under section 195 by virtue of section 2(37A).

24. Having come to the conclusion that the concerned non-resident persons to whom the amount on account of fees for technical services was paid by the assessee were liable to tax in India at the rates prescribed in the relevant DTAA's and the assessee as payer of the said amounts had deducted tax at source from the said payments as per section 195(1) at the said rates, which were adopted as the rates for TDS being the rates in force within the meaning of section 2(37A), the issue boils down to whether the assessee can still be held to be liable to deduct tax at source at higher rate by virtue of section 206AA of the Act as a result of failure of said payees to furnish their PANs. The provisions of the said section read as under:-

"206AA. Requirement to furnish Permanent Account Number.—(1) Notwithstanding anything contained in any other provisions of this Act, any person entitled to receive any sum or income or amount, on which tax is deductible under Chapter XVIIIB (hereafter referred to as deductee) shall furnish his Permanent Account Number to the person responsible for deducting such tax (hereafter referred to as deductor), failing which tax shall be deducted at the higher of the following rates, namely:—

- (i) at the rate specified in the relevant provision of this Act; or
- (ii) at the rate or rates in force; or
- (iii) at the rate of twenty per cent.

(2) No declaration under sub-section (1) or sub-section (1A) or sub-section (1C) of section 197A shall be valid unless the person furnishes his Permanent Account Number in such declaration.

(3) In case any declaration becomes invalid under sub-section (2), the deductor shall deduct the tax at source in accordance with the provisions of sub-section (1).

(4) No certificate under section 197 shall be granted unless the application made under that section contains the Permanent Account Number of the applicant.

(5) The deductee shall furnish his Permanent Account Number to the deductor and both shall indicate the same in all the correspondence, bills, vouchers and other documents which are sent to each other.

(6) Where the Permanent Account Number provided to the deductor is invalid or does not belong to the deductee, it shall be deemed that the deductee has not furnished his Permanent Account Number to the deductor and the provisions of sub-section (1) shall apply accordingly."

25. It is evident that section 206AA contains a *non-obstante* clause and relying on the same, the stand taken by the authorities below, which is supported by the Id. CIT(D.R.) at the time of hearing before us, is that the provisions of section 206AA have a overriding effect and since the said provisions override all other provisions of the Income Tax Act, 1961, the same are required to be given effect to. On the other hand, one of the contentions raised on behalf of the assessee in this regard is that the non-residents at the relevant time were not even required to obtain Permanent Account Numbers as per the provisions of section 139A(8) read with Rule 114C and since they were not obliged to even obtain the PAN, they cannot be required to furnish the same as envisaged in section 206AA and the said provisions, therefore, cannot be applied in the case of non-residents even by the overriding effect given to the said provisions, which is required to be read down. In support of this contention, reliance has been placed on behalf of the assessee on the decision of the Hon'ble Andhra Pradesh High Court in the case of Mullapudi Venkatarayudu -vs.- Union of India (supra), wherein it was held that any failure to file return must connote obligation to file the return. Reliance is also placed on behalf of the assessee in support of this stand on the decision of the Hon'ble Karnataka High Court in the case of Smt. Kaushallaya Bai & Others (supra).

26. In the case of Smt. Kaushallaya Bai & Others (supra), the assessee having income below the taxable limit were not required to obtain Permanent Account Numbers as per section 139A of the Act and still the provisions of section 206AA were invoked to deduct tax at higher rate from the amount of interest income paid to them as a result of their failure to furnish the Permanent Account Numbers to the payers/deductors. Taking note of this contradiction between the provisions of section 139A and 206AA, Hon'ble Karnataka High Court read down the overriding provisions of section 206AA and made them inapplicable to the persons, who were not even required to obtain the permanent Account Numbers by virtue of section 139A. Although the facts involved in the present case are slightly



different, inasmuch as, the non-resident payees in the present case were having taxable income in India, the facts remain to be seen is that they were not obliged to obtain the Permanent Account Numbers in view of section 139A(8) read with Rule 114C. There is thus a clear contradiction between section 206AA and section.139A(8) read with Rule 114C, as was prevailed in the case of Kaushallaya Bai & Others (supra) and by applying the analogy of the said decision, we find merit in the contention raised on behalf of the assessee that the provisions of section 206AA are required to be read down so as to make it inapplicable in the cases of concerned non-residents payees who were not under an obligation to obtain the permanent Account Numbers.

27. The next issue that requires our consideration in this context is whether the rate of tax as provided in the relevant DTAA's and adopted for the purpose of tax deduction at source being rate in force by virtue of section 2(37A) would be applicable or the higher rate as provided in section 206 by virtue of the overriding effect given to the said provision, for the purpose of deduction of tax at source. Here it is necessary to understand the scope and applicability of the provisions of Tax Treaty, vis-a-vis, the provisions of Domestic Law and the norms governing the co-existence of Tax Treaties and Domestic Law Legislation. A useful reference in this regard can be made to the landmark decision of the Hon'ble Andhra Pradesh High Court in the case of Sanofi Pasteur Holding SA -vs.- Department of Revenue & Others (supra). In the said case, the core issue was required to be decided on appreciation of synergies between the DTAA provisions and those of the Domestic Law and while deciding the same, the origins and evolution of tax treaties and how those conflate, cooperate with domestic tax legislation and converge to signal a unified raft of applicable norms, were taken into consideration by the Hon'ble Andhra Pradesh High Court in the light of relevant judicial pronouncements including the decision of the Hon'ble Supreme Court in the case of Azadi Bachao Andolan (supra) and P.V.A.L. Kulandagan Chettiar (supra). In this regard, a

reference was made to the decision of the Hon'ble Supreme Court in the case of Azadi Bachao Andolan (supra), wherein it was held that when Double Taxation Avoidance Treaty, Convention or Agreement (for short, 'Treaty') becomes operational and is notified by the Central Government for implementation of its terms under section 90 of the Act, provisions of the Treaty, with respect to cases to which they would apply, would operate even if inconsistent with provisions of the Act. As a consequence, if a tax liability is imposed by the Act, the treaty may be referred to for negating or reducing it and in case of conflict between the provisions of the Act and of the Treaty, the provisions of the Treaty would prevail and are liable to be enforced. It was also held that since the general principle of chargeability of tax under section 4 and the general principle of ascertainment of total income under section 5 of the Act are subject to the provisions of the Act, the provisions of the Treaty would automatically override the provisions of the Act in the matter of ascertainment of chargeability to income tax and ascertainment of the total income, to the extent of inconsistency with Treaty terms.

28. Hon'ble Andhra Pradesh High Court in the case of Sanofi Pasteur Holding S.A. -vs.- Department of Revenue & Others (supra) also relied on the decision of the Hon'ble Supreme Court in the case of CIT -vs.- P.V.A.L. Kulandagan Chettiar (supra), wherein it was held that the taxation polity is within the power of the Government and section 90 of the Act enables the Government to formulate its policies through treaties entered into by it and such treaties determine the fiscal domicile in one State or the other and this determination in the treaty prevails over the other provisions of the Act. After taking into consideration, inter alia, the decisions of the Hon'ble Supreme Court in the case of Azadi Bachao Andolan & Another (supra) and P.V.A.L. Kulandagan Chettiar (supra), the origins and evolution of Tax Treaties and other relevant aspects, it was held by the Hon'ble Andhra Pradesh High Court that Treaty provisions are expressions of sovereign policy of more than one sovereign State, negotiated and entered into at a political or diplomatic level and have several explicit, subliminal



and unarticulated considerations as their basis. Principles relevant to treaty interpretation are not the same as those pertaining to interpretation of municipal legislation. A strained construction which subverts the policy underlying India entering into a Double Taxation Avoidance Treaty with another State, by enabling dual taxation through artificial interpretation of treaty provisions, either by the tax administrator or by the judicial branch at the invitation of the Revenue of one of the Contracting States to a treaty would transgress the inherent and vital constitutional scheme, of separation of powers. It was held that the provisions of the treaty must receive a good faith interpretation and where the operative treaty's provisions are unambiguous and their legal meaning clearly discernible and lend to an un-contestable comprehension on good faith interpretation, no further interpretive exertion is authorized for that would tantamount to unlawful encroachment into the domain of treaty-making under Article 253. It was further held that where the provisions of the Act and of the DTAA are overlapping and competing legal magisteria, the proper interpretive role requires, on harmonious construction and in accordance with the relative weight and priority, to give effect to both competing provisions, as per the *inter se* weightage mandate by the overreaching legal norms, set out in section 90(2) of the Act. The ratio laid down by the Hon'ble Supreme Court in the cases of Azadi Bachao Andolan and Another (supra) and P.V.A.L. Kulandagan Chettiar (supra) as further explained and clarified by the Hon'ble Andhra Pradesh High Court in the case of Sanofi Pasteur Holding SA -vs.- Department of Revenue & Others (supra) makes it abundantly clear that whenever there is a conflict between the provisions of the Treaty and the provisions of the Domestic Law, the provisions of Treaty will prevail and override even the charging provisions of the Domestic Law. Keeping in view this legal position, we do not find merit in the contention raised by the Id. CIT(D.R.) that as per section 90(2) of the Act, treaty does not override the Act but gets overridden and reject the same being completely contrary to the proposition propounded *inter alia* by the Hon'ble Apex Court.

29. The Id. D.R. in support of the Revenue's case on the issue under consideration has raised an argument that the role of the assessee as a payer of the sum is limited to deducting tax at source as per the relevant provisions of Chapter-XVII-B and he has nothing to do with the determination of tax liability eventually in the hands of the payee, which is to be done by the Assessing Officer alone as per the relevant charging provisions of the Act. To counter this argument of the Id. D.R., reliance has been placed on behalf of the assessee on the decision of the Hon'ble Supreme Court in the case of Eli Lilly And Co. (India) P. Limited, wherein it was held that it cannot be stated as a broad proposition that the TDS provisions, which are in the nature of machinery provisions to enable collection and recovery of tax, are independent of charging provisions, which determine the assessability in the hands of the payee. Reliance is also placed on behalf of the assessee on the decision of the Hon'ble Supreme Court in the case of G.E. Technology Centre (P) Limited. In the said case, the contention was raised on behalf of the Department that the moment there is remittance, the obligation to deduct tax at source arises and the same was rejected by the Hon'ble Supreme Court by observing that the obligation to deduct tax at source arises only when there is a sum chargeable under the Act. It was held that the relevant TDS provisions as contained in section 195 have to be read in conformity with the charging provisions of sections 4, 5 & 9 and while interpreting the provisions of the Income Tax Act, one cannot read the charging section of that Act de hors the machinery section. It was held that the Act is to be read as an integrated code. It was held that the provisions for deduction of tax at source as contained in Chapter-XVII and the charging provisions of the Income Tax Act form one single integral inseparable code and, therefore, the provisions relating to TDS cannot be applied independent of the charging provisions. It is pertinent to note here that this decision in the case of G.E. Technology Centre (P) Limited is rendered by the Hon'ble Supreme Court taking into consideration the earlier decision rendered in the case of



Transportation Corporation of A.P. Limited (supra) on which reliance has been placed by the Id. CIT, D.R.

30. The ratio of the two decisions of the Hon'ble Supreme Court in the case of Ili Lilly And Co. (India) P. Limited (supra) and G.E. Technology Centre (P) Limited (supra) as discussed above clearly shows that the charging provisions control and override the machinery provisions dealing with tax deduction at source. Similarly, the provisions of DTAA's by virtue of section 90(2) to the extent more beneficial to the assessee override the provisions of Domestic Law as held, inter alia, by the Hon'ble Supreme Court in the case of Azadi Bachao Andolan & Another (supra) and P.V.A.L. Kulandagan Chettiar (supra). Since section 206AA falls in Chapter XVII-B dealing with tax deduction at source, it follows that the treaty provisions which override even the charging provision of the Domestic Law by virtue of section 90(2) would also override the machinery provisions of section 206AA irrespective of *non-obstante* clause contained therein and the same is required to be restricted to that extent and read down to give effect to the relevant provisions of DTAA's, which are overriding being beneficial to the assessee.

31. There is one more basis to support the above conclusion. As rightly pointed out on behalf of the assessee, Chapter-XA containing the provision relating to General Anti-Avoidance Rule (GAAR) has been inserted in the Statute by the Finance Act, 2013 with effect from 1st April, 2016 and although the provisions contained in the said Chapter are given overriding effect by virtue of *non-obstante* clause contained in section 95, a separate provision has been inserted simultaneously in the form of sub-section (2A) in section 90 providing specifically that notwithstanding anything contained in sub-section (2), the provisions of Chapter XA of the Act shall apply to the assessee even if such provisions are not beneficial to him. As rightly pointed out on behalf of the assessee, no such provision, however, is made separately and specifically in section 90 to give overriding effect to section 206AA over section 90(2), which clearly shows that the intention

of the legislature is not to give overriding effect to section 206AA over the provisions of the relevant DTAA which are beneficial to the assessee. In the case of Sanofi Pasteur Holding SA -vs.- Department of Revenue & Others (supra), the contention raised on behalf of the Revenue was that the relevant retrospective amendments made in the Income Tax Act, 1961 override the tax treaties and the same was rejected by the Hon'ble Andhra Pradesh High Court on the ground that the relevant amendments were not fortified by a *non-obstante* clause expressed to override Tax Treaties as was made in case of the GAAR provisions specifically by inserting sub-section (2A) in section 90 to enable application of Chapter X-A even if the same be not beneficial to the assessee thereby enacting an override effect over the provisions of section 90(2). In the case of Bharat Hari Singhania (supra), it was held by the Hon'ble Supreme Court that the scope and purport of the *non-obstante* clause has to be ascertained by reading it in the context of the relevant provisions and consistent with the scheme of the enactment. As explained by CBDT while inserting the provision of section 206AA vide Circular No. 5 of 2010, the intention of the said provision is mainly to strengthen PAN mechanism and keeping in view this limited function and purpose, we are of the view that *non-obstante* clause contained in the machinery provision of section 206AA is required to be assigned a restrictive meaning and the same cannot be read so as to override even the relevant beneficial provisions of the Treaties, which override even the charging provisions of the Income Tax Act by virtue of section 90(2). In our opinion, it, therefore, cannot be said that the provisions of section 206AA, despite the *non-obstante* clause contained therein, would override the provisions of DTAA to the extent they are more beneficial to the assessee and it is the beneficial provision of treaty that will override the machinery provisions of section 206AA.

32. In the case of Bosch Limited (supra) relied upon by the Id. CIT(D.R.) in support of the revenue's case, the issue relating to the applicability of section 206AA had come up for consideration before the Bangalore Bench of this Tribunal in two contexts. First, it was considered in the context of



grossing up and while deciding the same, it was held by the Tribunal that the very nature of relevant income being business income not chargeable to tax in the hands of the non-resident recipients having no permanent establishment in India, the payments did not require withholding of tax at source under section 195 of the Act and the assessee was not under an obligation to withhold tax even as per the provisions of section 206AA at higher rate of 20%. In other context, the amount paid to the non-resident was found by the Tribunal to be in the nature of fees for technical services chargeable to tax in the hands of the non-resident in India and since there was a failure on the part of the concerned non-resident to furnish PAN to the assessee, the assessee was held to be liable to withhold tax at higher of rates prescribed in section 206AA by the Tribunal. It, however, appears that all the relevant aspects as discussed above, such as overriding effect of the Treaty provisions as per section 90(2), the limited effect of *non-obstante* clause contained in the machinery provision of section 206AA etc. were not argued before the Tribunal on behalf of the assessee and the Tribunal, therefore, had no occasion to consider the same while deciding this issue. On the other hand, Pune Bench of ITAT in the case of serum Institute of India Limited (supra) has considered some of these relevant aspects and after considering the propositions propounded by the Hon'ble Supreme Court in the case of Azadi Bachao Andolan & Another (supra), Eli Lilly And Co. (India) P. Limited (supra) and G.E. Technology Centre (P) Limited (supra), it was held by the Tribunal, and in our opinion, rightly so, that section 206AA of the Act cannot override the provisions of section 90(2) of the Act.

33. In view of the above discussion, we are of the view that the provisions of section 206AA of the Act will not have a overriding effect for all other provisions of the Act and the provisions of the Treaty to the extent they are beneficial to the assessee will override section 206AA by virtue of section 90(2). In our opinion, the assessee therefore cannot be held liable to deduct tax at higher of the rates prescribed in section 206AA in case of

payments made to non-resident persons having taxable income in India in spite of their failure to furnish the Permanent Account Numbers. We, accordingly, answer the question referred to this Special Bench in the negative and in favour of the assessee and allow both the appeals of the assessee for A.Ys. 2011-12 and 2012-13.

34. In the result, both the appeals of the assessee are allowed.

Order pronounced in the open Court on February 13th, 2017.

Sd/- (Justice Dev Darshan Sud) President	Sd/- (D. Manmohan) Vice-President	Sd/- (P.M. Jagtap) Accountant Member
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Hyderabad, the 13th day of February, 2017

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- (7) *Guard File*



Lcha/Sr. P.S.

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Hyderabad Benches, Hyderabad

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Assistant Registrar
Income Tax Appellate Tribunal
Hyderabad Benches
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