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

श्री कुल भारत, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI KUL BHARAT, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./IT(IT)A No. 2/JP/2014
निर्धारण वर्ष/Assessment Years : 2010-11.

M/s. Cameron (Singapore) Pte. Ltd., (India Project Office) 172/102, Hapo Ki Dhani, Barmer.	बनाम Vs.	Assistant Director of Income Tax, International Taxation, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No. AADCC 5259 P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Salil Kapoor &
Shri Sumit Lalchandani (Advocates)

राजस्व की ओर से/ Revenue by : Shri D.S. Kothari (CIT)

सुनवाई की तारीख/ Date of Hearing : 08.05.2017.
घोषणा की तारीख/ Date of Pronouncement : 27/07/2017.

आदेश / ORDER

PER SHRI KUL BHARAT, J.M.

This appeal by the assessee is directed against the order of ld. Dispute Resolution Penal-III, New Delhi (in short DRP) dated 16.12.2013 pertaining to A.Y. 2010-11. The assessee has raised the following grounds of appeal :-

" 1. That on the facts and circumstances of the case and in law, the impugned order passed under section 143(3) read with 144C of the Income-tax Act, 1961 (the Act) is based upon assumptions, imaginations, whims and fancies, conjectures, surmises, preconceived notions and incorrect application of law and therefore liable to be quashed.

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2. That on the facts and circumstances of the case and in law, the ld. AO erred in holding and the Dispute Resolution Panel-III, New Deli (DRP) has further erred in upholding/confirming the action of ld. AO to assess the income of the appellant at Rs. 5,22,27,000/- as against returned income of Rs. 2,08,90,802/-.

3. That on the facts and circumstances of the case and in law, the ld. AO erred in assuming jurisdiction under section 143(3) of the Act based on the notice which has not been served upon the appellant as per the time limit stipulated under section 143(2) of the Act.

3.1. That on the facts and circumstances of the case and in law, the ld. AO erred in holding and DRP further erred in upholding the action of the ld. AO that the terms ' issue' and 'service' of notice under section 143(2) of the Act can be used interchangeably.

4. That on the facts and circumstances of the case and in law, the ld. AO erred in holding and DRP has further erred in upholding the action of the ld. AO that the consideration for the activities carried out by the Appellant is 'fee for technical service' as covered in section 9(1)(vii) of the Income-tax Act, 1961 (the Act).

4.1. That on the facts and circumstances of the case and in law, the ld. AO and the DRP grossly erred in holding that the consideration for the activities carried out by the Appellant is taxable as 'fee for technical services' without examining the taxability under the provisions of the Double Taxation Avoidance Agreement between India and Singapore (the DTAA).

5. That on the facts and circumstances of the case and in law, the ld. AO erred in holding and DRP has further erred in upholding the action of the ld. AO that the provisions of Section 44BB of the Act are not applicable to the appellant's case.

6. That on the facts and circumstances of the case and in law, the ld. AO grossly erred, and DRP has further erred in upholding the action of the ld. AO in imputing an ad hoc profit rate of 25%, which is not only arbitrary but is highly excessive and unreasonable.

7. That on the facts and circumstances of the case and in law, the ld. AO erred in not following the directions of the ld. DRP and not allowing sufficient opportunity to the appellant to substantiate that the service tax has been actually paid by the appellant to the Government, and thus the service tax needs to be reduced from gross receipts for the purposes of computation of profits.

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8. That on the facts and circumstances of the case and in law :

8.1. The ld. AO erred in levying interest u/s 234A of the Act ignoring the fact that appellant filed its return before the due date.

8.2. The ld. AO erred in levying interest u/s 234A of the Act without appreciating the fact that the entire income of the appellant, being a non resident, is subject to tax deduction under section 195 of the Act and hence provisions of section 234B of the Act are not applicable.

8.3. The ld. AO erred in levying the interest u/s 234C of the Act ignoring the fact that it is charged on returned income and not on assessed income.

9. That on the facts and circumstances of the case and in law :

9.1. That the ld. AO has erred in mechanically initiating the proceedings under section 271B of the Act.

9.2. That the ld. AO has erred in mechanically initiating proceedings under section 271(1)(c) of the Act.

The above grounds of appeal are independent of, and without prejudice to each other.

That the appellant reserves its right to add, alter, amend or withdraw any ground of appeal either before or at the time of hearing of this appeal."

2. At the time of hearing, ld. Counsel for the assessee submitted that the assessee has raised ground no. 3 & 3.1 which may be taken as preliminary issue and be adjudicated first. He submitted that if the issue is decided in favour of the assessee then the entire proceedings under section 143(3) of the Act would become void. Therefore, ground nos. 3 & 3.1 are taken as preliminary issue to be decided first. The ld. Counsel for the assessee submitted that the facts giving rise to these grounds are that the assessee had taken a ground before the DRP that the notice under section 143(2) of the IT Act was served on October 05, 2011 after the

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statutory limited period of 6 months from the end of the financial year 2010-11. The DRP rejected this ground by relying on the judgment of Hon'ble Supreme Court in the case of Banarsi Devi vs. ITO (AIR 1964 SC 1742). The ld. Counsel submitted that the basis for which this ground was dismissed is ex facie against the judgment of Hon'ble Delhi High Court rendered in the case of CIT vs. Lunar Diamonds Ltd., 281 ITR 1 (Del.). He submitted that the Hon'ble Delhi High Court had considered the judgment of the Hon'ble Supreme Court in the case of Banarsi Devi vs. ITO, (AIR (1964) SC 1742). The ld. Counsel placed reliance on the judgment of the Hon'ble Supreme Court rendered in the case of R.K. Upadhyaya vs. Shanabhai P. Patel, 166 ITR 163 (SC). The ld. Counsel also placed reliance on the judgment of Hon'ble Delhi High Court in the case of CIT vs. Vardhman Estate P. Ltd. 287 ITR 368 (Del.). The ld. Counsel also placed reliance on the decision of the Coordinate Bench of Tribunal rendered in the case of ACIT vs. Santosh Kumar, 87 ITD 107 (All.). The ld. Counsel also placed reliance on the judgment of Hon'ble Supreme Court rendered in the case of CIT vs. Vegetable Products Ltd., 88 ITR 192 (SC). The ld. Counsel for the assessee also relied on the Circular No. 549 dated 31.10.1989 of CBDT. He submitted that in the light of these binding precedents when the revenue itself has accepted that service was beyond the prescribed time of limitation, the assessment framed is thus vitiated.

2.1 On the contrary, the ld. DR vehemently opposed the submissions of the assessee and submitted that admittedly the notice was issued within the prescribed time and sent by Speed Post. Therefore, it cannot be inferred that the notice was served beyond the prescribed time. He submitted that once the notice is posted and

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handed over to the Postal Authorities such notice would remain out of control of the revenue and presumption is that the notice is served upon the assessee. Therefore, the Assessing Officer has rightly applied the judgment of Hon'ble Supreme Court in the case of Banarsi Devi vs. ITO (supra). He, therefore, contended that the objection of the assessee is devoid of any merit.

2.2 We have heard rival contentions and perused the material on record. The facts as recorded by the AO are that the assessee had filed its return of income on 15.10.2010 declaring total income of Rs. 2,08,90,801/- consisting the income under the head Business and Profession and claim the refund of Rs. 14,65,726/-. The return of income was processed under section 143(1) and was picked up for scrutiny by issuing notice under section 143(2) of the Income Tax Act, 1961 by the ITO Ward 1(1) Baroda. The notice was issued on 29.09.2011 and was sent by Speed Post bearing Receipt No. EC 45875719 IN on 30.09.2011. There is no dispute so far this fact is concerned.

2.3. The issue to be decided is whether posting of the notice issued under section 143(2) a day before expiry of prescribed limitation would be a valid service when admittedly the notice is received by the assessee after expiry of the limitation so prescribed in this behalf. The similar issue came up before the Hon'ble Delhi High Court in the cases of CIT vs. Lunar Diamonds Ltd. (supra), CIT vs. Vardhman Estate P. Ltd. (supra) and CIT vs. Bhan Textiles P. Ltd. 287 ITR 370 (Del.).

2.4. In the case of CIT vs. Lunar Diamonds Ltd. (supra), the Hon'ble Delhi High Court decided the issue by observing as under :-

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7. Learned counsel for the appellant contended that the words "served" and "issued" are synonymous and interchangeable. He submitted that the proviso to section 143(2) used the word "served", but what is meant was "issued". It was submitted that under these circumstances, since the notice had been issued before the expiry of a period of one year, no error had been committed by the Assessing Officer in framing the assessment order. Reliance in this regard was placed by learned counsel for the appellant on Banarsi Debi v. ITO [1964] 53 ITR 100 (SC) ; AIR 1964 SC 1742.

8. A study of Banarsi Debi [1964] 53 ITR 100 (SC) shows that the facts of that case are completely inapposite. In that case, under section 34(1)(b) of the Indian Income-tax Act, 1922, a notice was required to be served on an assessee within eight years if the Income-tax Officer had reason to believe that income had escaped assessment. Factually, although a notice had been issued to the assessee therein within a period of eight years, it was served upon him after the eight year period was over. A learned single judge of the Calcutta High Court agreed with the submissions made on behalf of the assessee and quashed the notice.

9. During the pendency of an appeal before the Division Bench, section 34 of the Indian Income-tax Act was amended by Amending Act No. 1 of 1959. Section 4 of the Amending Act debarred the court from questioning the validity of a notice issued under section 34 of the Act on the ground that the time for issue of such notice had expired. The Division Bench, relying upon the amendment to section 34 of the Act, decided against the assessee which led him to approach the Supreme Court.

10. In the Supreme Court it was contended that section 4 of the Amending Act only saved a notice issued after the prescribed time but it did not apply to a situation where notice is issued within time but served out of time. On behalf of the Revenue, it was contended, in this context that the expression "issued" means "served".

11. The Supreme Court went into the legislative history of section 34 of the Indian Income-tax Act and held that the contention of the assessee could not be accepted because it would defeat the very purpose for which the amendment was carried out. While specifically dealing with the use of the word "issued" in section 4 of the Amending Act, the Supreme Court noted that there is no prescription in section 34 of the Indian Income-tax Act of a time-limit for sending a notice. Therefore, it was obvious that the expression "issued" used in section 4 of the Amending Act could not be used in the narrow sense of "sent". Concluding the discussion on the subject, the Supreme Court noted that the intention of the Legislature was to save the validity of a notice as well as a consequent assessment order from an attack on the ground that the notice was served beyond the prescribed period. That intention would be effectuated if a wider meaning is given to the expression "issued". Consequently, the Supreme Court held

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it possible that even though the notice was served beyond the prescribed time, it was saved by section 4 of the Amending Act. It is quite clear from the above that the decision relied upon by learned counsel for the appellant is not applicable to the facts of the present case.

12. It was then submitted that the post office in which the notice was dispatched is an agent of the assessee and, therefore, when the notice is sent by registered post, it is deemed to be in the hands of the assessee (through its agent, the post office) on the date posted, which was before the expiry of the prescribed period. Reliance in this regard was placed upon Prima Realty v. Union of India [1997] 223 ITR 655 (SC).

13. We are of the view that Prima Realty [1997] 223 ITR 655 (SC) does not at all help learned counsel for the appellant. In Prima Realty [1997] 223 ITR 655 (SC), some payment was required to be made. The payee did not indicate the mode of payment in spite of a letter received by it to indicate the mode. In fact, the appellant in that case did not even reply to the letter for suggesting the mode of payment. As per the practice, the Central Government sent the cheque by post. The Supreme Court held that it was reasonable for the concerned authority to have waited for the cheque to get personally collected by the payee till the last date and when the payee did not come to collect the cheque, to have dispatched it by post. The Supreme Court held that this amounted to tender of the payment to the payee when the cheque was put in the course of transmission so that it was beyond the control of the sender from the time of its dispatch by post. It was in this context that it was observed that the post office will be the agent of the payee for the purposes of receiving payment.

14. It was finally submitted by learned counsel for the appellant that it cannot be said that the assessment was null and void because notice was served upon the assessee beyond the prescribed period of one year. Reliance in this regard was placed upon CIT v. Gyan Prakash Gupta [1987] 165 ITR 501 (Raj) and CIT v. Jai Prakash Singh [1996] 219 ITR 737 (SC).

15. It is not necessary for us to go into this question at all because the Tribunal set aside the assessment without finding it to be null and void ; the assessment order was merely set aside on the ground that the notice under section 143(2) of the Act had been served upon the assessee beyond the period of one year prescribed by the law.

16. We may also point out that there appears to be some doubt whether the notice was at all sent to the assessee because, as observed by the Commissioner of Income-tax (Appeals), the receipt showing that an envelope was sent by registered post merely contained the name of the assessee without its address. Consequently, it is quite possible that the notice may have been sent to the assessee at some wrong or even some incomplete address. However, it is not necessary for us to go into this question at all because the assessee had filed an affidavit stating that it

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had not received the notice and the Tribunal rightly held that under these circumstances, the burden was upon the appellant to prove that notice was served upon the assessee within the prescribed time. The appellant had failed to prove its case in this regard. "

This judgment of Hon'ble Delhi High Court was also followed in the case of CIT vs. Vardhman Estate P. Ltd. (spura) as under :-

" *4. In the present case, the return was filed on October 31, 2001, and in terms of section 143(2) the notice had to be served on the assessee on or before October 31, 2002. The argument is that there were two modes of service, i.e., by speed post as well as by a process server. The date of service, so far as speed post is concerned, is said to be November 1, 2002, but so far as the process server is concerned it is stated to have been effected on October 31, 2002. The Tribunal has accepted the contention of the assessee that the date of service through speed post was November 1, 2002. Even before us, the appellant has not produced any material to suggest that the notice sent by speed post was served on any earlier date. On the other hand, it is sought to be contended that since the notice was dispatched by speed post on October 30, 2002, that should be the deemed date of service. We are unable to agree. So far as service by speed post is concerned, one point stands covered against the Revenue in CIT v. Lunar Diamonds Ltd. (2006) 281 ITR 1 (Delhi)."*

Further, the Hon'ble Delhi High Court in the case of CIT vs. Bhan Textiles P. Ltd (supra) decided the issue by holding as under :-

" 2. So far as the factual matrix of the case is concerned, the Revenue is in a worse position than that which obtained in CIT v.

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Lunar Diamonds Ltd. (2006) 281 ITR 1 (Delhi). Ms. Prem Lata Bansal, learned counsel appearing on behalf of the appellant, seeks to point out that there was some doubt in CTT v. Lunar Diamonds Ltd. (2006) 281 ITR 1 (Delhi) whether the notices had at all been sent or not. In the present case, however, it is the admitted case that the notice under section 143(2) of the Income-tax Act though issued on November 27, 1997, and dispatched on November 28, 1997, was actually received by the assessee only on December 1, 1997. The assessee had filed the return on November 20, 1996, and, therefore, the time stipulated under the proviso to section 143(2)(ii) for service of notice expired on November 30, 1997. The said proviso leaves no room for debate that the notice must be served on the assessee. In CTT v. Lunar Diamonds Ltd. (2006) 281 ITR 1 (Delhi) the Division Bench had rejected the contention that the words "served" and "issued" are synonymous and are interchangeable. The Bench did not have the benefit of the decision of the hon'ble Supreme Court in R.K. Upadhyaya v. Shanabhai P. Patel (1987) 166 ITR 163, which in fact strengthens and fortifies the position that there is a clear distinction between "issuance of notice" and "service of notice". Ms. Bansal's reliance on Tea Consultancy and Plantation Services (India) P. Ltd. V. Union of India (2005) 278 ITR 356 (Delhi) is of no avail since the word that had to be construed by the Division Bench in that case was "made" and not "issued" or "served". We see no reason to adopt an approach different to the one adopted by us in CTT v. Vardhman Estate P. Ltd. (2006) 287 ITR 368 (Delhi)(ITA No. 1248 of 2006) decided by us on September 25, 2006."

The ld. Counsel for the assessee has also placed reliance on the CBDT Circular No. 549 dated 31.10.1989. The relevant para 5.13 of the said Circular is reproduced herein below :-

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> " 5.13. A proviso to sub-section (2) provides that a notice under the sub-section can be served on the assessee only during the financial year in which the return is furnished or within six months from the end of the month in which the return is furnished, whichever is later. This means that the Department must serve the said notice on the assessee within this period, if a case is picked up for scrutiny. It follows that if an assessee, after furnishing the return of income does not receive a notice under section 143(2) from the Department within the aforesaid period, he can take it that the return filed by him has become final and no scrutiny proceedings are to be started in respect of that return."

2.5. Now coming to the facts of the present case, the DRP decided the issue by observing as under :-

> " 5.1. The assessee submitted that it had filed its return of income electronically using digital signature for the AY 2010-11 under section 139(1) of the Act on October 15, 2010. Accordingly, as per the provisions of section 143(2) of the Act, no notice of scrutiny could be served on the assessee after September 20, 2011. However, as first notice for AY 2010-11 u/s 143(2) of the Act was served on the assessee on 05.10.2011 (i.e. after statutory limitation period of 6 months from the end of the financial year 2010-11), the proceedings are barred by limitation.
>
> 5.2. DRP has duly considered the issue. The AO has mentioned in his order that notice u/s 143(2) was issued on 29.09.2011 and sent vide speed post on 30.09.2011. The assessee has contended that notice was served upon him on 05.10.2011. The AO has issued notice well

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within statutory time limit. DRP has noted that the AO has rightly relied upon decision in case of VRA Cotton Mills (P) Ltd. wherein Hon'ble P&H High Court after relying upon Hon'ble SC decision in case of Banarsi Devi vs ITO (1964 SC 1742) has held that term issue and service can be used interchangeably. In view of these facts, DRP is not inclined to accept the objection raised by the assessee."

From the above finding of ld. DRP, it is evident that the authorities below have relied upon the judgment of the Hon'ble Punjab & Haryana High Court rendered in the case of VRA Cotton Mills P. Ltd. Vs. UOI (2013) 33 taxmann.com 675 (P&H). The ld. D/R has also placed reliance on the judgment of Hon'ble Punjab & Haryana High Court wherein the Hon'ble High Court has decided the issue as under :-

> " 12. Another judgment relied upon by the petitioner is Kunj Behari v ITO (1983) 139 ITR 73 (Punj.& Har.). the issue raised in the aforesaid case is not of issuance or serving of a notice, but method of substituted service. The issue raised is not necessary to be decided in the present case, as notice has been issued within the time prescribed. That issuance of notice is sufficient compliance of the provisions of Section 143(2) of the Act. We may notice that Hon'ble Supreme Court in CST v. Subhash & Co. (2003) 3 SCC 454 observed as under :
>
> > " 12. Whether service of notice is valid or not is essentially a question of fact. In the instant case, learned Single Judge found that certain procedures were not followed while effecting service by affixture. There was no finding recorded that such service was non est in the eye of the law. In a given case, if the assessee knows about the proceedings and there is some

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irregularity in the service of notice, the direction for continuing proceedings cannot be faulted. It would depend upon the nature of irregularity and its effect and the question of prejudice which are to be adjudicated in each case on the basis of surrounding facts. If, however, the service of notice is treated as non est in the eye of the law, it would not be permissible to direct de novo assessment without considering the question of limitation. There also the question of prejudice has to be considered.

....

22. the emerging principles are :

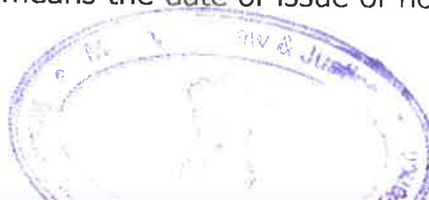
(i) Non-issue of notice or mistake in the issue of notice or defective service of notice does not affect the jurisdiction of the assessing officer, if otherwise reasonable opportunity of being heard has been given.

(ii) Issue of notice as prescribed in the Rules constitutes a part of reasonable opportunity of being heard.

(iii) If prejudice has been caused by non-issue or invalid service of notice the proceeding would be vitiated. But irregular service of notice would not render the proceedings invalid, more so, if the assessee by his conduct has rendered service impracticable or impossible,

(iv) in a given case when the principles of natural justice are stated to have been violated it is open to the appellate Authority in appropriate cases to set aside the order and require the assessing officer to decide the case de novo."

13. In view of the said judgment, the date of receipt of notice by the addressee is not relevant to determine, as to whether the notice has been issued within the prescribed period of limitation. The expression serve means the date of issue of notice. The date of receipt



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of notice cannot be left to be undetermined dependent upon the will of the addressee. Therefore, to bring certainly and to avoid attgempts of the addressee to evade the process of receipt of notice, the purpose of the statute will be better served, if the date of issue of notice is considered as compliance of the requirement of proviso to section 143(2) of the Act. In fact that is the only conclusion that can be arrived at to the expression ' serve ' appearing in section 143(2) of the Act."

Thus there is a divergent view by the Hon'ble Punjab & Haryana High Court and Hon'ble Delhi High Court in respect of the issue under consideration. We find that the Circular issued by the CBDT bearing No. 549 dated 31.10.1989 was not before the Punjab & Haryana High Court and also the judgment of Hon'ble Delhi High Court. Undisputedly, the Hon'ble Punjab & Haryana High Court has not considered this decision of the Hon'ble Delhi High Court and the judgment of Hon'ble Supreme Court in the case of R.K. Upadhyaya vs. Shanabhai P. Patel (1987) 166 ITR 163 (SC). The Hon'ble Supreme Court in the case of R.K. Upadhyaya vs. Shanabhai P. Patel (supra) was considering the issuance and service of notice u/s 148 but not under section 143(2). The Hon'ble Supreme Court held that the mandate of section 148(1) is that reassessment shall not be made until there has been service. The requirement of issue of notice is satisfied when a notice is actually issued. In this case, admittedly, the notice was issued within the prescribed period of time as 31.03.1970 was the last day of that period. Service under the 1961 Act is not a condition precedent to conferment of jurisdiction in the ITO to deal with the matter

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but it is a condition precedent to making of the order of assessment. The Hon'ble High Court, in our opinion, lost sight of the distinction and under a wrong basis felt bound by the judgment in Banarsi Devi's case. The ld. Counsel for the assessee has also placed reliance on the judgment of the Hon'ble Supreme Court in the case of CIT vs. Vegetable Products Ltd. 88 ITR 192 (SC) wherein the Hon'ble Supreme Court held that there is no doubt that the acceptance of one or the other interpretation sought to be placed on section 271(1)(a)(i) by the parties would lead to some inconvenient result, but the duty of the court is to read the section, understand its language and give effect to the same. If the language is plain, the fact that the consequence of giving effect to it may lead to some absurd result is not a factor to be taken into account in interpreting a provision. It is for the legislature to step in and remove the absurdity. On the other hand, if two reasonable constructions of a taxing provision are possible, that construction which favours the assessee must be adopted. This is a well-accepted rule of construction recognized by this court in several of its decisions. In the light of aforementioned judicial pronouncements, we are of the considered view that the authorities below ought to have adopted the view of the Hon'ble Delhi High Court. Moreover, the assessing authority is bound by the Circular of CBDT. The CBDT Circular No. 549 dated 31.10.1989 states in clear terms that the AO is required to serve the notice on the assessee within the prescribed period, if a case is picked up for scrutiny. It follows that if an assessee, after furnishing the return of income does not receive a notice under section 143(2) from the Department within the aforesaid period, he can take it that the return filed by him has become final and no scrutiny proceedings are to be started in respect of

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that return. Therefore, the assessee succeeds on this ground. The assessment framed by the AO is barred by time as the requisite notice under section 143(2) was not served on the assessee within the time as prescribed by law. Respectfully following the judgment of Hon'ble Delhi High Court rendered in the case of CIT vs. Bhan Textiles (supra), the draft assessment order dated 28.03.2013 cannot be sustained, same is hereby quashed being barred by time.

3. Apropos other grounds, since we have quashed the draft assessment order framed pursuant to the notice under section 143(2) of the Act dated 29.09.2011 served on the assessee on October 5, 2011 being barred by limitation, the other grounds needs no adjudication.

4. In the result, appeal of the assessee is allowed.

Order pronounced in the open court on 27/07/2017.

Sd/-
(विक्रम सिंह यादव)
(Vikram Singh Yadav)
लेखा सदस्य / Accountant Member

Sd/-
(कुल भारत)
(Kul Bharat)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 27/07/2017.
das/

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

1. अपीलार्थी / The Appellant- Cameron (Singapore) Pte. Ltd., Barmer.
2. प्रत्यर्थी / The Respondent- The Assistant Director of Income-tax, International Taxation, 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. 2/JP/2014}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar

निजी सचिव
Private Secretary
आयकर अपीलीय अधिकरण
Income Tax Appellate Tribunal, JAIPUR

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* Consignment Number RR107710152IN Track More

Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivered At	Delivered On
JAIPUR R.S.	08/08/2017	122002	35.00	Register Letter with Acknowledgement	DLF QE	11/08/2017

Event Details For : RR107710152IN Current Status : Item delivered at DLF QE

Date	Time	Office	Event
11/08/2017	01:35:14	DLF QE	Item delivered
11/08/2017	08:13:30	DLF QE	Bag Opened
11/08/2017	08:08:02	DLF QE	Bag Received
10/08/2017	18:59:23	GURGAON SORTING (CRC)	Bag Despatched to DLF QE
10/08/2017	15:45:57	GURGAON SORTING (CRC)	Item Bagged to DLF QE
09/08/2017	19:49:10	JAIPUR RMS (CRC)	Item Bagged to HARYANA SORTING (CRC)
09/08/2017	05:01:23	JAIPUR RMS (CRC)	Item Bagged to JAIPUR R.S.
08/08/2017	21:14:56	JAIPUR RMS (CRC)	Bag Opened
08/08/2017	20:49:19	JAIPUR RMS (CRC)	Bag Received
08/08/2017	18:03:27	JAIPUR R.S.	Bag Despatched to JAIPUR RMS (CRC)
08/08/2017	17:26:04	JAIPUR R.S.	Item Bagged to JAIPUR RMS (CRC)
08/08/2017	16:35:47	JAIPUR R.S.	Item Booked

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Last updated on 16-Aug-2017

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