

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
' D' BENCH : CHENNAI

श्री चंद्र पूजारी, लेखा सदस्य एवं श्री
जी. पवन कुमार न्यायिक सदस्य के समक्ष

BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND SHRI G.PAVAN KUMAR, JUDICIAL MEMBER

आयकर अपील सं./I.T.A.No.1742/Mds./2011
निर्धारण वर्ष /Assessment year : 2008-09

M/s.Carpi Tech SA,
C/o.T.N.Seetharaman,
Advocate,
No.384,(old No.196) Lloyds
Road,
Chennai 600 086.

Vs. ADIT,(international Taxation)
Chennai.-34.

[PAN AACCC 5322 Q]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.T.N.Seetharaman,Advocate
प्रत्यर्थी की ओर से /Respondent by : Mrs.Parminder,CIT DR

सुनवाई की तारीख/Date of Hearing : 22-06-2016
घोषणा की तारीख /Date of Pronouncement : 24-08-2016

आदेश / O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER

This appeal of the assessee is directed against the order of the Asst. Director of Income Tax, International Taxation, Chennai dated 23.09.2011 passed u/s.143(3) r.w.s. 144C(13) of the Act, which

is emanated from direction of the Dispute Resolution Panel (DRP), Chennai passed u/s.144C(5) r.w.s 144C(8) of the Act dated 18.08.2011 of the Act pertaining to assessment year 2008-09.

2. The first ground for consideration is with regard to direction of DRP that assessee maintains a fixed place of business as a "permanent Establishment" (PE) in India within a meaning of Article-5.2(i) of DTAA between India and the Swiss Confederation that whether M/s.Carpi India Waterproofing Specialists Pvt. Ltd.,(CIWSPL) represented by Mr.V.Subramanian himself treated as P.E rendering income of M/s.Carpi Tech SA liable to Indian income tax.

3. The facts of the case are that M/s.Carpi Tech SA is a foreign company, resident in Switzerland, specialized in Geo composite membrane water proofing and drainage systems. During the course of assessment proceedings, the assessee submitted that the project receipt from Tanakpur Power Project of National Hydro Electric Power Corporation Ltd.(NHPC) work is exempt from tax in India for the reason that the assessee does not have "continuous presence" or 'business connection' or a "permanent establishment" in India. During the assessment proceedings, the assessee further pointed out that the duration of the Tanakpur project was 40 days only i.e. not more than 6 months and stands excluded from the scope of Article 5 of the DTAA between India and the Swiss Confederation.

3.1 The Id. Assessing Officer was of the view that as stated earlier the assessee is engaged globally in geo composite membrane water proofing and drainage systems for dams, canals, tunnels and other hydraulic structures. During the period under consideration the assessee commenced the work awarded by National Hydro Power Corporation Ltd (NHPC) relating to providing PVC geo membrane water proofing for an area of 25100 sq.mt in Tanakpur power channel in Uttarkhand. The project receipt of ₹11,95,56,285 was claimed as being exempt from tax on the ground that the assessee did not have a PE in India and as such was not liable to tax. The AO further found that while claiming the above exemption on the basis of DTAA, the assessee has disclosed NIL income for the year under consideration. According to the AO, if this is a anomaly specially against the claim regarding the non existence of PE in India. Taking the inquiry further, the AO proceeded to call for particulars with regard to works carried out for the assessment years 2005-06 onwards. It was found that the assessee had rendered service for the assessment years 2004-05 to 2007-08 for the TNEB at Kadamparal and NHPC at Tanakpur. While for the financial year 2004-05 & 2005-06 the project for TNEB was executed between 06-11-2004 & 21-05-2005, the total number of days being less than 180. The project for NHPC, Tanakpur was executed between 27-01-2008 and 05-03-2008 —the number of days being less than 40.

3.2 The Id.A.R submitted before AO that the assessee did Geo Membrane Fixing for Tamil Nadu Electricity Board (TNEB) at

Kadampari Dam between 17.01.2005 and 02.05.2005- the duration of the project was 105 days in financial year 2004-05/2005-06. Between the two projects i.e.NHPC and TNEB there was a time lag of nearly three years. Taking such arguments in to account, the AO took the view that the projected time lag between these two projects was misleading, in so far as, the Intervening period was used for bagging other projects as evident from letter dated 06-08-2007 to the Chief Engineer, NHPC. This letter was also signed by Sri V. Subramanlan. This letter also evidenced the visit undertaken by Sri V. Subramanian to the site, his interaction with senior officers and other officers at site and the associated jobs relating to the contract. The AO was of the opinion that the existence of PE in the shape of the office address of the company which was the same as the office address of the project coordinator, as being a fixed place of business constituting PE. Also, alternatively Sri V. Subramanian was constituting a PE. In doing so, the AO strongly refuted the arguments made by the assessee that CIWSPL / Sri V. Subramanian was an 'agent of independent status' in terms of Article 5.5. & 5.6 of the DTAA. To buttress the assertion that Sri V.Subramanian was not an agent of independent status, the AO has observed that the companies claimed to have been represented by Sri V. Subramanian such as Litostroj Power and M/s Koncar were at different point in time i.e. between 2002 & 2006 while the Tanakpur project referred to the period 2007-2008 and not during the same period when Sri V. Subramanian was involved in undertaking the project work of the assessee. Further that in the data sheet

presented before the Principal i.e. NHPC Sri V. Subramanian has been represented as the Indian representative of the assessee. CIWSPL was also the Indian face of Carpi Tech SA, Switzerland representing the company in all practical matters, financially compensated by the assessee. To that extent the company represented by Sri V. Subramanian was dependent agent of Carpi Tech SA, the assessee, and therefore can be treated as PE. Finally the AO also drew attention to the fact that at the time of issuing an order u/s 195(2) on an application made by the assessee for NIL deduction certificate, all these facts could not be gone through. It is now that the facts have been analysed with reference to contract document, terms contained therein which leads to the irreversible conclusion that the receipts contrary to the claim of being fees for included services, was actually in the nature of business income taxable in India that the PE was in existence.

3.3 The assessee's submission was not accepted by the AO and framed the Draft assessment order dated 28.12.2010. The draft assessment order was served on the assessee on 05.01.2011. The AO determined the total income as ₹ 1,09,84,831/- as follows:-

Gross receipts		11,95,56,285
LESS		
Sales Tax	47,82,251	
Service Tax	<u>49,25,719</u>	<u>97,09,970</u>
		<u>10,98,48,315</u>
Income estimated at 10%		₹1,09,84,831/-

Aggrieved with the Draft assessment order of AO, the assessee preferred directions from the DRP.

4.1 The DRP observed that as canvassed by the AO, in the assessment order, the AO has discussed in detail to show the existence of PE by way of appointment and conduct of Sri V. Subramanian, as a dependent agent with permanent address, which was regularly used by the assessee for all its business. The AO has also gone through the conduct of Carpi Tech SA and the active role it plays in obtaining and executing the contracts where Sri V. Subramanian also is a Director since inception. It is pertinent, in this regard to analyse Article 5 and the element contained therein. According to DRP, the findings of the AO cannot be brushed aside especially being backed by evidence and facts brought on records. The assessee and the services rendered in India when examined with that of its subsidiary in India are similar. Sri V. Subramanian, the agent for the assessee who is critical to all aspects of the contract through the stages of signing the contract to execution is critically functional as the Managing Director of the Indian where the other two directors are Mrs. V. Thenmozhi and Mrs. S. Devaki with Sri V. Subramanian & Mrs. V. Thenmozhi being the only shareholders. In the web site of the assessee company, the address for correspondence for all official transactions is the office cum residential address of Sri V. Subramanian. But for the feeble assertion that Sri V. Subramanian is an independent agent, also acting for and on behalf of M/s Koncar, Croatia and M/s Litostroj Power, Slovenia, no evidence, credible or otherwise was led in this regard. Also, to refute and rebut the assertion made by the AO that Sri

V. Subramanian primarily represented the assessee company almost exclusively during the period when these contracts were executed. In this case, the activities of the assessee and the Indian entity are intertwined and the Indian entity participates in the economic activities of the assessee, the activities of the Indian entity therefore necessarily are to be analysed to determine whether there is a fixed place P.E. In fact, the name of the company itself is the same as the non-resident company but for calling it Carpi Waterproofing Specialties Private Limited. Both carrying out identical nature of jobs in India.

4.2 Further, DRP observed that Sri V. Subramanian, the Managing Director of the Indian entity is the technical head with qualifications of being a graduate, Engineer and Marketing Management having experience in handling Hydro Power projects for various foreign and domestic companies. The role played by him as an agent of the non-resident company and the Indian company who render similar services cannot be easily discerned or separated. There being a unison of interest to a great extent, while as an independent agent there would be required an objectivity in execution of the tasks of the nonresident company. The DRP further observed that Sri V. Subramanian represented the consortium of M/s Litostroj Power & M/s . Koncar by strength of agreement, entered' Into On 30-07-2001. While no activities are attributable in favour of these consortium during the period he was representing Carpi Tech SA, the non-resident company.

4.3 The DRP examined in this context that the reference by AO to Article 5 draws special importance. While business constitutes continuous activity in organized manner It is often a question of fact & law "Place of business" usually means a premises of the enterprise used for carrying on the business, whether or not exclusively used for business. The residence of the country Manager was held to be a fixed place of business as the same was used as an office address in Sutron Corporation (268 ITR 156). Similarly an office space of 3 x 6 metres in Motorola Inc & Ors, 95 ITD 269 (Del). To constitute a PE, the business must be located at a single place for a reasonable length of time. The activity need not be permanent, endless or without interruptions. It may not be out of place to mention that functions performed by Sri V. Subramanian or the Indian subsidiary could not be classified as preparatory or auxiliary in character. The facts strongly indicate towards Sri V. Subramanian constituting a dependent agent / PE for reasons brought on record by the AO. There were no presence of a number of principals who exercised legal and or economic control over the agent Sri V. Subramanian. The principal i.e. the assessee has failed to demonstrate this aspect when confronted by the AO. The principal i.e. the assessee was relying on the special skills and knowledge of the agent Sri V. Subramanian the Managing Director of the Indian entity by the same name and rendering similar functions. Sri V. Subramanian was acting exclusively or almost exclusively for and on behalf of the assessee during the currency of the contracts in question. To that extent it was not in furtherance of his ordinary course of business. Finally the rescue taken from Article 5(2)(j) on the short

period of contracts and the interregnum does not offer any solace to the assessee either. The assessee has not demonstrated, it was a mere passing or casual presence for its activity in India. The DRP confirmed the view of the AO on this issue.

4.4 According to the DRP, the attribution of profits to PE must be governed in tune with Article 7(1) which lays down the basic rule of taxation of a PE. The country of source is given right to tax only that much of the profits of the enterprise which is attributable to the PE. In this case the AC needs to bring to tax such profits attributable to the operations carried out in India as also contemplated in the provisions of Explanation to Section. 9(1) of the Act. Hence, the DRP directed the AO to finalise the order keeping in view the directions as contained above. Against this direction of DRP and final assessment order, the assessee is in appeal before us.

5. Before us, Id.A.R submitted the following pointed for our consideration.

(i) Sri V. Subramanian, besides being a Director in CIWSPL was also representing foreign enterprise such as M/s Liitostroj Power and M/s Koncar apart from an Indian company M/s VA Tech Hydro;

(ii) the periodicity when the assessee did Geomembrane fixing for TNEB was executed within duration of project which was for 105 days for the F.Ys. 2004-05 & 2005-06. The other project carried out by it was for NHPC which was commenced and completed in duration of 40 days in the F.Y. 2007-08. There is of three years between the two of them;

(iii) the address in Chennai mentioned by the AO was only a mailing address, the premises being the residence-cum-office of Sri V. Subramanian;

(iv) the mere existence of books of account and bank account cannot either conclusively or inferentially point to the fixed place of business through

which the business of the enterprise is wholly or partly carried on as defined in Article 5.1 of the DTAA;

(v) the PE could not be established in view of the time lag of three years between the two projects as also 'business' per se which contemplates continuous, organized and systematic activities which were conspicuously absent in the assessee's case;

(vi) the remarks of the AO are theoretical and there is no finding that the assessee carried on any particular activity in India except two projects during the short duration within a gap of three years.

(vii) the "Invitation Of Bid" clearly describes the scope of work as "Design, manufacture, supply and installation of exposed impervious PVC Geocomposite Membrane". The type of work falls within the purview of the exclusion under Article 5.2(j) due to the short duration of the work and the benefit is available to the assessee;

(viii) the power of attorney in favour of Sri V. Subramanian is a specific power of attorney executed on 22-11-2007 subsequent to the award dated 05-11-2007. The contract document was signed on 10-12-2007. Sri V. Subramanian did not have any general or continuous authority to act on behalf of the assessee;

(ix) strong reliance is placed that Article 5.5 read with Article 5.6 and the first proviso and second proviso below Explanation 2 to Section 9(1:) of the Act apply to the case of the assessee. Sri V. Subramanian / CIWSPL cannot be treated as PE;

(x) the AO has not given due weightage to the business connection in India which contemplates the person who acting on behalf of the non-resident habitually exercises in India an authority to conclude contracts on behalf of the non-resident. The DTAA which envisages "a person other than an agent of independent status if considered as a habitual exercise in that state, an authority to negotiate and enter into contracts for or on behalf of the enterprise";

(xi) not having prejudice to the above, the AC has not allowed expenses towards cost of material, customs duty thereon in relation, to transport, installation cost, etc; .

5.1 Further, the Id.A.R placed reliance on the following cases.

1. Motorola Inc. Vs. DCIT in (2005) 95 ITD 269 (Delhi)(SB)
2. Sutron Corporation in (2004) 268 ITR 156(AAR) wherein held that collecting information submitting tenders and signing contracts on behalf of the non-resident amounts to business connection.
3. Horizontal Drilling international S.A Vs. CIT in (1999) 237 ITR 142(AAR)
4. DIT Vs. Paper Products Ltd., in [2005] 257 ITR 1(Delhi)
5. Aditya Birla Nuro Ltd. Vs. ADIT in 11 ITR (Trib) 812(Mum.)
6. Tiong Woon Project and Contracting Pte Ltd., in (2011) 338 ITR 386(AAR).

6. On the other hand, Id.D.R relied on the order of the lower authorities.

7. We have heard both the parties and perused the material on record. In this case, the Id. AR made a plea that the assessee has executed the project of NHPC at Tanakpur between 27.01.2008 to 05.03.2008, so that the number of days is only 40 days. Hence, as per provisions, time may be containing in Article 5.2(j) of the DTAA between India and Swiss. According to the Id. AR, the assessee cannot be said to have any PE in India, since the project activity is less than six months. In our opinion, the above contention of the assessee's counsel has no merit. In the present case, the business of

the assessee has been conducted from the address of project coordinator, Mr. V. Subramanian and all correspondences relating to prospecting of client, participation in bids, correspondence with customers, signing of contract document, execution of the project and closure of the project etc. were initiated or routed through the business address of the company as above. Mr. V. Subramanian is the Power of Attorney holder from the company for all the projects, as the assessee was non-resident. He represented the non-resident assessee at site and he signed all the documents on behalf of non-resident assessee. Further, it is to be noted that :

(i) the claim of the assessee that no PE existed in view of Article 5.2(j) of the DTAA was only a subterfuge on the face of such facts;

(ii) the "fixed place test" is a positive one for the assessee and there was no requirement to go for special inclusion for the purpose of determination of PE;

iii) even otherwise the nature of service rendered by the assessee was strictly not covered as relating to a building site, construction, installation or assembly project. The work mostly being in the nature of repair and supply of material and therefore the time limit of 182 days in clause (j) of Article 5.2 would not apply;

iv) the contract was not one of assembly, construction or installation and no time limit has been prescribed for incidence of source country taxation of such projects. Reliance was placed on the decision of the Delhi Tribunal in the case of Furgo Engineers BV[20 SOT 78](Delhi) wherein it was held that number of days was not significant in peculiar type of work undertaken. In

that case work undertaken for just over 40 days constituted PE as the business was conducted through a fixed place;

v) the examination of contract documents revealed that M/. Carpi India Waterproofing Specialties Private Limited represented by Sr. V. Subramanian was also the designated Power of Attorney holder for these projects on behalf of the non-resident assessee. Sri V. Subramanian had also been mentioned as the project representative at site and alternatively project coordinator in the contract documents. The contract documents were signed by Sri V. Subramanian on behalf of the assessee;

vi) the company in its reply dated 15-11-2010 before the AO had specifically mentioned its date of incorporation as 216-12-2005 with share holders and Directors including the name of Sr V. Subramanian as a Director with two others;

vii) the letter heads of both the assesses i.e. CIWSPL and M/s. Carpl Tech SA were similar and to that extent CIWSPL – Sri V. Subramanian was the India face of the assessee;

viii) the domestic company CIWSPL was the authorized representative for the project taken by the assessee and further all expenses in India to execute the project were incurred by CIWSPL which were reimbursed by the assessee by remittance from Switzerland as well as from local account – as confirmed by the assessee vide its letter dated 15-11-2010;

ix) M/s. Shakira Enterprises Pvt. Ltd., a vendor was appointed by CIWSPL to render services locally at New Delhi and the payments to the said company was made from the account of CIWSPL through their bank account.

7.1 On the basis of the above factual findings, a show cause dated 21-10-2010 was issued by AO requiring the assessee to explain why CIWSPL represented by Sri V. Subramanian or alternatively, Sri V. Subramanian himself be not treated as PE in terms of Article 5.1 and 5.2 of the DTAA. In reply to the above, the assessee merely took the plea of the provisions and time limit as contain in Article 5.2(j) of the DTAA. It also took the plea that there was considerable time lag of three years between the project executed for TNEB and NHPC at Kadamparai and Tanakpur respectively. Finally it was argued that Sri V. Subramanian could not be treated as PE since he represents other companies also in the ordinary course of business, these being M/s. Litostroj Power, Slovenia and M/s. Koncar, Croatia.

7.2 Further, on the argument of the Id. AR is that Sri V. Subramanian was not an agent of independent status, the AO observed that the companies claimed to have been represented by Sri V. Subramanian such as Litostroj Power and M/s Koncar were at different point in time i.e. between 2002 & 2006 while the Tanakpur project referred to the period 2007-08 and not during the same period when Sri V. Subramanian was involved in undertaking the project work of the assessee. Further that in the data sheet presented before the Principal i.e. NHPC Sri V. Subramanian has been represented as the Indian representative of the assessee. CIWSPL was also the Indian face of Carpi Tech SA, Switzerland representing the company in all practical matters, financially compensated by the assessee. To that extent, the company represented by Sri V. Subramanian was dependent

agent of Carpi Tech SA, the assessee, and therefore can be treated as PE. Finally the AO has also drawn attention to the fact that at the time of issuing an order u/s 195(2) on an application made by the assessee for NIL deduction certificate, all these facts could not be gone through. It is now that the facts have been analysed with reference to contract document, terms contained therein which leads to the irreversible conclusion that the receipts contrary to the claim of being fees for included services, was actually in the nature of business income taxable in India that the PE was in existence.

7.3 Sri V. Subramanian, the agent for the assessee who is critical to all aspects of the contract through the stages of signing the contract to execution is critically functional as the Managing Director of the Indian Subsidiary, where the other two directors are Mrs. V. Thenmozhi and Mrs. S. Devaki with Sri V. Subramanian & Mrs. V. Thenmozhi being the only shareholders, In the web site of the assessee company, the address for correspondence for all official transactions is the office cum residential address of Sri V. Subramanian. But for the feeble assertion that Sri V. Subramanian is an independent agent also acting for and on behalf of M/s. Koncar, Croatia and M/s. Litostroj Power, Slovenia, no evidence, credible or otherwise was led in this regard. As also, to refute and rebut the assertion made by the AO that Sri V. Subramanian primarily represented the

assessee company almost exclusively during the period when these contracts were executed. In a case as this before us, the activities of the assessee and the Indian entity are intertwined and the Indian entity participates in the economic activities of the assessee, the activities of the Indian entity therefore necessarily are to be analysed to determine whether there is a fixed place P.E. In fact, the name of the company itself is the same as the non-resident company but for calling it Carpi Waterproofing Specialities Private Limited. Both carrying out identical nature of jobs in India.

7.4 Further, Sri V. Subramanian, the Managing Director of the Indian entity is the technical head with qualifications of being a graduate Engineer and Marketing Management having experience in handling Hydro Power projects for various foreign and domestic companies. The role played by him as an agent of the non-resident company and the Indian company who render similar services cannot be easily discerned or separated. There being a unison of interest to a great extent, while as an independent agent there would be required an objectivity in execution of the tasks of the non-resident company.

7.5 It is also noted that Sri V. Subramanian represented the consortium of M/s. Litostroj Power & M/s Koncar by strength of agreement entered into on 30-07-2001. While no activities are attributable in favour of these consortium during the period he was representing Carpi Tech SA, the non-resident company.

7.6 It is in this context that the reference by AO to Article 5 draws special importance. While business constitutes continuous activity in organized manner it is often a question of fact & law. "Place of business" usually means a premises of the enterprise used for carrying on the business, whether or not exclusively used for business. The residence of the country Manager was held to be a fixed place of business as the same was used as an office address in Sutron Corporation In re 268 ITR 156 AAR. Similarly an office space of 3 x 6 metres in Motorola Inc & Ors 95 ITD 269 (Del). To constitute a PE, the business must be located at a single place for a reasonable length of time. The activity need not be permanent, endless or without interruptions. It may not be out of place to mention that functions performed by Sri V. Subramanian or the Indian subsidiary could not be classified as preparatory or auxiliary in character. The facts strongly indicate towards Sri V. Subramanian constituting a dependent agent / PE for reasons brought on record by the AO and as discussed in

foregoing paragraphs. There were no presence of a number of principals who exercised legal and or economic control over the agent Sri V. Subramanian. The principal i.e. the assessee has failed to demonstrate this aspect when confronted by the AO. The principal i.e. the assessee was relying on the special skills and knowledge of the agent Sri V. Subramanian the Managing Director of the Indian entity by the same name and rendering similar functions. Sri V. Subramanian was acting exclusively or almost exclusively for and on behalf of the assessee during the currency of the contracts in question. To that extent it was not in furtherance of his ordinary course of business. Finally the refuge taken of Article 5(2)(j) on the short period of contracts and the interregnum does not offer any solace to the assessee either. The assessee has not demonstrated it was a mere passing, transient or casual presence for its activity in India. In view of this, we confirm the order of the lower authorities This ground is therefore dismissed.

8. The next ground is that the consideration for the Tanakpur Project had two components, namely, Euro component (Euro 1427977.00) paid by NHPC to Carpi Tech SA, Switzerland by bank transfer and Rupee component of which the INR component was Rs.2,89,22,585/- only (out of the total contract value of Rs.11,95,56,285/-) which alone was payable and received in India for payment of customs duty on imports (amount paid

Rs.1,21,12,541/-), Service Tax and Sales Tax and towards sub-contractors payment/labour charges and site expenses; the AO has allowed only sales tax/service tax; the assessee submits that the income so computed is patently incorrect and excessive. The Id. DR relied on the order of the lower authorities.

8.1. We have heard both the parties and perused the material on record. It is to be noted that consequent to assessment passed u/s.143(3) r.w.s144C(13) dated 23.09.2011, the assessee filed a rectification petition and the same was entertained by the AO vide order dated 27.09.2012 wherein the AO brought the income in the INR component to tax after allowing expenditure incurred which is as follows:-

Amount received from INR	2,89,22,585/-
Allowable expenditure	<u>69,76,220</u>
Net	<u>2,19,46,365</u>

9. The contention of the Id. AR is that the assessee is entitled to sales-tax, service-tax, customs duty paid on import. In our opinion, due deduction to be given in respect of the above components proportionate to the Indian rupees component, if it is not already given. It is also brought to our notice that the AO passed the rectification proceedings vide order dated 27.9.2012. While passing the rectification order, he has not considered all the above components properly. Accordingly, we direct the Assessing Officer to give credit to the above components subject to the provisions of section 43B of the Income-tax Act, which is relating to the income in Indian rupees

component. It is needless to say that the AO shall give opportunity to the assessee before passing consequential order. With this observation, this ground of appeal of appeal is partly allowed for statistical purposes.

10. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced on 24th August, 2016, at Chennai.

Sd/-

(जी. पवन कुमार)

(G.PAVAN KUMAR)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(चंद्र पूजारी)

(CHANDRA POOJARI)

लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai

दिनांक/Dated: 24th August, 2016

K S Sundaram

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- | | | |
|--------------------------|------------------------------|-------------------------|
| 1. अपीलार्थी/Appellant | 3. आयकर आयुक्त (अपील)/CIT(A) | 5. विभागीय प्रतिनिधि/DR |
| 2. प्रत्यर्थी/Respondent | 4. आयकर आयुक्त/CIT | 6. गार्ड फाईल/GF |