IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR

BEFORE SH. SANJAY ARORA, ACCOUNTANT MEMBER AND
SH. N.K.CHOUDHRY, JUDICIAL MEMBER

M.A No.18(Asr)/2018
Arising out of ITA No.675(Asr)/2013
Assessment Year:2009-10

Sh. Kamaljit Singh Prop. M/s Dhanoa Brothers, Bathinda.	Vs.	Income Tax Officer, Ward 1(1), Bathinda
[PAN: AZOPS 2539R] **(Appellant)**		**(Respondent)**

Appellant by: Sh. Ashwani Kalia (Ld. CA)
Respondent by: Sh. Charan Dass (Ld. DR)

Date of hearing: 15.03.2019
Date of pronouncement: 23.04.2019

ORDER

PER N.K.CHOUDHRY, JM:

1. The assessee by way of this Misc. Application dated 25-04-2018, sought recalling of the order dated 25.10.2017 passed in ITA No. 675/Asr/2013 on the ground that, during the hearing of appeal before the Hon'ble Bench, it was argued that in the case if the additional evidence was not to be admitted by CIT(A), then there was no point in seeking the remand report of the AO on assessee's submissions. It was the prerogative of the CIT(A) either to accept or reject the additional evidence under Rule-46A. Seeking Remand Report was consequent to the admittance of the additional evidence as the admittance of additional evidence does not depend upon the Remand Report of the AO. Accordingly, it was pleaded before the Hon'ble Bench that Ld.

CIT(A) may please be directed to admit additional evidence filed by assessee and to decide the issue afresh to meet the ends of justice.

Further after hearing the assessee's submissions and going through the written submission it was categorically accepted by Hon'ble Bench that the order of the Ld. CIT(A) will be set aside and sent back to the file of CIT(A) with directions to admit the additional evidence and decide the appeal afresh taking into consideration the additional evidence. Further, it was categorically decided by the Hon'ble Bench at the time of hearing itself that the case shall be remittance back to the file of CIT(A) on main ground of appeal accordingly no arguments on merit were made by assessee's counsel before the Hon'ble Bench. However, when the order of the Hon'ble Bench was received it was found that the appeal of the assessee has been dismissed on the main ground of addition of Rs.15,75000/-, instead of setting aside the case back to the file of CIT(A).

In view of the above submissions, this Misc. Application is being filed with a request to recall the order of the Bench and to set aside the order of CIT(A) with directions to admit the additional evidence and to decide the appeal afresh after giving opportunity to the assessee.

2. On the contrary**,** the Ld. DR refuted the claim of the assessee and submitted that the Hon'ble Bench has not only decided the appeal of the assessee on the ground of additional evidence u/s 46A of the Act but also decided the same on merit hence no rectification can be entertained .

3. Having heard the parties at length and perused the material available on record. The Co-ordinate Bench, vide order dated 25-10-2017 while adjudicating the appeal of the assessee in para No.7 thoroughly discussed the applicability of Sec. 46A of the I.T. Rules, 1962 to the instant case and passed elaborate order while affirming the action of the Ld. CIT(A) for rejection of application u/s 46 of the Rules, 1962. For the sake of brevity and ready reference the relevant part of the order is reproduced herein below.

> ***"7.*** *We have gone through with the facts and circumstances of the case, it is not in controversy that despite offering 17 opportunities, the assessee did not co-operate with the assessment proceeding and on the one or the other pretext evaded the assessment proceedings and failed to explain the nature and source of the cash deposit of Rs.25,20,000/-in his bank account, therefore, in compelling circumstances, finding no alternative, the Assessing Officer proceeded with the assessment u/s 144 and further considering the explanation of assessee with regard to trying to get C & F of a cement company and appointed new as well as his sole dealers to take the said C&F and received some amounts as refundable security deposit from them and the assessee has also submitted a list of 81 such persons from whom the assessee has received an amount of Rs.19,500/- each during the period from 29.11.2008 to 01.12.2008 i.e., within 3 days invariably in cash in each case, finally the Assessing officer worked out the peak amount at Rs.15,86,371/- and added to the income of the assessee. However, in the appellate proceedings, the assessee had taken altogether different stands/pleas that the assessee was ignorant about the explanation given by the erstwhile counsel of the appellant, while the truth of the matter was that the amounts deposited in the Bank represented the 'advance money' received from the clients who were desirous to purchase the property and this fact also stood corroborated from the fact that the assessee had disclosed income of Rs.50,000/- under the head 'other income'. Further the Ld. AR also relied upon*

a copy of registration deed no. 9120 dated 12.09.2008 in order to show that one person Sh. Jagsir Singh have been sold a property worth of Rs.15,00,000/- and the said amount was given to the assessee for purchase of another property and the assessee deposited the same in his account with Axis Bank on 02.12.2008 and the said amount was withdrawn on 04.12.2008 for purchase of land in village Bhokra in the name of Sh. Jagsir Singh, Smt. Gurpreet Kaur and Shri Kamaljit Singh for consideration of Rs.6,05,000/- and the balance amount was again deposited in the Bank. The remaining amount was withdrawn in the month of December, 2008 and returned to the said of Sh. Jasgir Singh because he was not interested to purchase of his property.

As we realize that the Ld. CIT(A) while passing the impugned order, carefully perused the submissions of the Ld. AR, assessment order as well as Remand Report of the AO and came to the conclusion that during the assessment proceedings, it was contended by the appellant that the cash deposits in the bank were out of the securities advances received from 81 persons and each person deposited Rs.19,500/- and it was never been contended by the assessee that the cash deposit in the Axis Bank was out of 'advances' received from the customers for purchase of immovable property. The Ld. CIT(A) while considering the application u/s 46A of the I.T. Rule 1962 came to the conclusion that from the perusal of the assessment order, it is found that AO at no stage refused to admit any additional evidence which ought to have been admitted even the appellant has not been able to make out any case that which was prevented by sufficient cause from producing the evidence which was called for produced by the A.O. and from the assessment order it clearly reflects that the case of the assessee was fixed for hearing on 17 occasions during the more one year but at no stage the assessee expressed any intention to adduce any such evidence as is being adduced at the appellate stage, therefore, it cannot be said that the assessee was prevented by a sufficient cause from producing the evidence which was called upon to produce by the AO, and also prevented by a

sufficient case from producing before the AO any evidence which was relevant to any ground of appeal.

We have given thoughtful consideration to the observation made by Ld. CIT(A), while deciding an application u/s 46A of the appellant herein, although the assessee/appellant has not raised any specific ground with regard to the rejection of its application before us, however, we are of the considered opinion that the Ld. CIT(A) rightly rejected the same because the assessee was unable to demonstrate any reason to substantiate its ground to fall under the sub-rule of clause (1) sub–clause (b) and (c) of Rule 46A.

3.1 The question arises as to whether the Bench while hearing the appeal has given any decision. May be the assessee got the impression in good faith. Even if the impression went to the assessee then also the same does not have any effect on the order of the Court as it is well settled law that a judge can recall the order and change his mind in extreme case where the though draft copy signed and dictated in the open, as held in the case of Kaushalbhai Ratanbhai Rohit & Ors. vs. State of Gujrat, [SLP(Criminal)453/2014)], by the Apex Court. For ready reference and brevity the relevant part of decision referred above is reproduced herein below.

D.…… …… …… …… …… The appeal was finally heard on 11.12.2013 and the court took a view that sanction of the State Government under Section 197 of the Code of Criminal Procedure, 1973 (hereinafter referred to as "Cr.P.C.") was necessarily required, and in view thereof, the order was dictated in open court allowing the appeal on technical issue. **However, the order dictated in open court and acquitting the petitioners vide order dated 11.12.2013 was recalled by the court suo moto vide order dated**

27.12.2013 and directed the appeal to be re- heard. The order had been recalled on the ground that the court wanted to examine the issue further as to whether in the facts and circumstances of the case where the accused had been police constables, the offence could not be attributed to have been committed under the commission of their duty where sanction under Section 197 Cr.P.C. would be attracted.

Hence, this petition.

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4. We do not find any forcible submission advanced on behalf of the petitioners that once the order had been dictated in open court, the order to review or recall is not permissible in view of the provisions of Section 362 Cr.P.C. for the simple reason that Section 362 Cr.P.C. puts an embargo to call, recall or review any judgment or order passed in criminal case once it has been pronounced and signed. **In the instant case, admittedly, the order was dictated in the court, but had not been signed.**

5. In Mohan Singh v. King-Emperor 1943 ILR (Pat) 28, a similar issue was examined wherein the facts had been that the judgment was delivered by the High Court holding that the trial was without jurisdiction and a direction was issued to release the appellant therein. However, before the judgment could be typed and signed the court discovered that the copy of the notification which had been relied upon was an accurate copy and that the Special Judge had jurisdiction in respect of the offence under which the appellant therein had been convicted. Thereupon, the order directing the release of the accused was recalled and the appeal was directed to be heard de novo. **When the matter came up for re-hearing, the objection that the court did not have a power to recall the order and hear the appeal de novo, was rejected**.

6. In view of the provisions of Section 362 Cr.P.C. while deciding the case, the Patna High Court relied upon the judgment of Calcutta High Court in Amodini Dasee v. Darsan Ghose, 1911 ILR (Cal) 828 and the judgment of Allahabad High Court in Emperor v. Pragmadho Singh, 1932 ILR (All.) 132. A similar view has been reiterated by the Division Bench of the Bombay High Court in State of Bombay v. Geoffrey Manners & Co., AIR 1951 Bom. 49. The Bombay High Court had taken the

view that **unless the judgment is signed and sealed, it is not a judgment in strict legal sense and therefore, in exceptional circumstances, the order can be recalled and altered to a certain extent.**

7. In Sangam Lal v. Rent Control and Eviction Officer, Allahabad & Ors., AIR 1966 All. 221, **while dealing with the rent control matter, the court came to the conclusion that until a judgment is signed and sealed after delivering in court, it is not a judgment and it can be changed or altered at any time before it is signed and sealed.**

8. This Court has also dealt with the issue in Surendra Singh & Ors. v. State of U.P., AIR 1954 SC 194 observing as under:

"Now up to the moment the judgment is delivered Judges have the right to change their mind. There is a sort of 'locus paenitentiae' and indeed last minute alterations often do occur. Therefore, however much a draft judgment may have been signed beforehand, it is nothing but a draft till formally delivered as the judgment of the Court. Only then does it crystallise into a full fledged judgment and become operative. It follows that the Judge who "delivers" the judgment, or causes it to be delivered by a brother Judge, must be in existence as a member of the **Court at the moment of delivery so that he can, if necessary, stop delivery and say that he has changed his mind**. There is no need for him to be physically present in court but he must be in existence as a member of the Court and be in a position to stop delivery and effect an alteration should **there be any last minute change of mind on his part**. If he hands in a draft and signs it and indicates that he intends that to be the final expository of his views it can be assumed that those are still his views at the moment of delivery if he is alive and in a position to change his mind but takes no steps to arrest delivery.

But one cannot assume that he would not have changed his mind if he is no longer in a position to do so. A Judge's responsibility is heavy and when a man's life and liberty hang upon his decision nothing can be left to chance or doubt or conjecture; also, a question of public policy is involved. As we have indicated, it is frequently the practice to send a draft, sometimes a signed draft, to a brother Judge who also heard the case. This may be merely for his information, or for consideration and criticism. The mere signing of the draft does not necessarily indicate a closed mind. We feel it would be against public policy to leave the door open for an investigation whether a draft sent by a Judge was intended to embody his

> final and unalterable opinion or was only intended to be a tentative draft sent with an unwritten understanding that he is free to change his mind should fresh light drawn upon him before the delivery of judgment."
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> 10. ……
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> 11. In view of the above, we are of the considered opinion that no exception can be taken to the procedure adopted by the High Court in the instant case.
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> 12. The petition is devoid of any merit and is accordingly dismissed.

3.2 From the dictum of the Hon'ble Apex Court it is clear that until and unless the order is signed and sealed cannot be treated as final and as per wisdom of the Court, in certain circumstances the order can be recalled and altered to a certain extent, even if it was dictated in the Open Court. Hence, the contention of the assessee to the effect that the Bench had shown their mind to remand the case to the file of the Ld. CIT(A) and therefore the rectification of the order is necessary, is not sustainable.

4. Now coming to the merit of the case. As the assessee has raised the issue that no arguments on merit were made on the belief that the case shall be remitted back to the file of the Ld. CIT(A). We have again perused the order under challenge and the material available on record. From the written submissions filed by the assessee it stands clear that the assessee has raised various arguments in support its case qua merit, which were also

specifically dealt with by the Bench in its order, for the sake of convenience and ready reference reproduced herein below.

> *"While coming to the merit of the case and specific for adjudication of ground No.2, we have realized that the assessee has failed to make out his case in any stretch of imagination because in the assessment proceedings, the assessee specifically taken the stand with regard to cash deposit of Rs.25,20,000/-, by explaining that he wanted to get C & F of a Cement Company and appointed new and sole dealers from whom some amounts in the shape of "refundable security" was received. In support of the said contention, the assessee submitted a list of 81 persons which was duly signed by 81 persons and further stated that from each such person an amount of Rs.19,500/- was received. It was never been brought on record by the assessee directly or in directly that the assessee has doubt in the integrity of his counsel and /or submissions of his counsel. Once the vakaltnama has been filed on behalf of the party, which in this case has not been disputed, every authority conferred to its counsel to plead his case by taking any ground/objection and or any defence on behalf of the assessee and if wrong submissions has been made by counsel on behalf of the assessee by getting signature or with or without his assent, then also because of vakaltnama, the assessee is liable for consequences directly or indirectly. If we seriously consider the issue under hand as it reflects that the assessee has taken stand that he had received security advance of 81 persons and also filed a list of which is signed by 81 persons in the assessment proceedings, however, during the appellate proceeding the same was denied on the pretext that the assessee being ignorant having no proper knowledge about the explanation given by the counsel while the truth of the matter was different, it prima-facie shows that the assessee had produced forge and fabricated documents in the assessment proceedings for which the assessee along with his erstwhile counsel liable for the appropriate proceedings under Civil and Criminal Law and even otherwise it is not a case of the assessee that the assessee has already initiated any criminal proceedings against his erstwhile counsel for making forge/false claim in the assessment proceedings. From the facts as*

emerged from the assessment proceedings as well as the appellate stage, we are of the considered opinion, that there are plethora of concocted stories and malafide claims which in our considered opinion cannot be sustained.

The assessee has failed to bring on record any receipt of having received any amount from the proprieties buyer and even otherwise from the property document it does not reflects that the same have been purchased through assessee and consideration amount has also been given by assessee.

Even otherwise from the profit and loss account of the assessee, it reflects that the assessee had made sale of more than Rs.1 Crore, therefore, from the total sale it can easily be construed that the assessee is much competent and knowledgeable to run the business and having basic sense at least, therefore, the explanation that being ignorant having no proper knowledge about the explanation given by the counsel seems to be illogical and ignorant of law or its improper knowledge have no excuse in law.

On the aforesaid observations, we are of the considered opinion that the assessee has failed to offer any statutory explanation about the nature and source of Rs.25,20,000/-. ***Hence, we affirm the addition of Rs.15,86,371/-.***

With regard to Ground Nos. 1, 4 & 5 no specific averments/argument have been made by the Ld. AR, hence, does not require any specific adjudication as the same are formal in nature.

Now coming to Ground No.3 as to confirm the disallowance of Rs.50,000/- out of various expenses on adhoc basis as it was argued by the Ld. AR that total expenses which is claimed by the assessee was Rs.2 Lakhs approximately which includes interest of Rs.87,722/- and deprecation of Rs.38,753/- which in actual frequencies, total expenses come to Rs.78,000/- approximately and out of these expenses, Rs.50,000/- was disallowed.

We have given thoughtful consideration and gone through with the assessment order where it is not specified that how much expenses have been debited by the assessee qua Telephone, Vehicle, Stationary, Electricity etc. in P&L Account, however, as the assessee

had failed to furnish any expenditure vouchers or other documentary evidence and the books of account,, therefore, the Assessing Officer disallowed a sum of Rs.50,000/- in lumpsum out of expenses from the P&L Account of the assessment year under consideration. It reflects that the assessee has claimed various expenses which is of Rs.20,0524/- which includes interest of Rs.82,722/- and depreciation of Rs.38,753/- and remaining amount comes to Rs.74,549/-only, however, the Assessing Officer disallowed Rs.50,000/- out of the said expenses which in our considered opinion excessively high, therefore, we restrict the same to the tune of Rs.7,500/- only, being 10% of expenses of Rs.75,000/-. ***Hence, Ground No.3 of the appeal is partly allowed****.*

4.2 Let us to reproduce the relevant provision of law as applicable for rectification of the order on the ground of any mistake apparent from the record.

"Orders of Appellate Tribunal
254 *(1) The Appellate Tribunal may, after giving both the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit.*

(2) The Appellate Tribunal may, at any time within four years from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub- section (1), and shall make such amendment if the mistake is brought to its notice by the assessee or the [Assessing] Officer:

Provided *further that an amendment which has the effect of enhancing an assessment or reducing a refund or otherwise increasing the liability of the assessee, shall not be made under this sub- section unless the Appellate Tribunal has given notice to the assessee of its intention to do so and has allowed the assessee a reasonable opportunity of being heard.*

4.2 From the provisions of Sec.254(2) it is clear that Tribunal may at any time within six months from the end of the month, in which the order was passed, with a view to rectify any mistake apparent from the record, amend any order passed by it and shall make such amendment in appropriate cases. Further,

makes it amply clear that a 'mistake apparent from the record' is rectifiable. In order to attract the application of section 254(2), a mistake must exist and the same must be apparent from the record. The power to rectify the mistake, however, does not cover cases where a revision or review of the order is intended. 'Mistake' means to take or understand wrongly or inaccurately; to make an error in interpreting, it is an error; a fault, a misunderstanding, a misconception. 'Apparent' means visible; capable of being seen; easily seen; obvious; plain. A mistake which can be rectified under section 254(2) is one which is patent, which is obvious and whose discovery is not depend on argument or elaboration. Accordingly, the amendment of an order does not mean obliteration of the order originally passed and its substitution by a new order which is not permissible under the provisions of section 254(2). Further, where an error is far from self-evident, it ceases to be an apparent error. It is no doubt true that a mistake capable of being rectified under section 254(2) is not confined to clerical or arithmetical mistakes. On the other hand, it does not cover any mistake which may be discovered by a complicated process of investigation, argument or proof.

5.3 The Apex Court in Master Construction Co. (P.) Ltd. v. State of Orissa [1966] 17 STC 360*, held that an error which is apparent on the face of the record should be one which is not an error which depends for its discovery on elaborate arguments on questions of fact or law.*

5.4 The Hon'ble Supreme Court in the case of CIT vs. Karam Chand Thapar & Br. P. Ltd.,176 ITR 535 has held as under:

"It is equally well settled that the decision of the Tribunal has not to be scrutinized sentence by sentence merely to find out whether all facts have been set out in detail by the Tribunal or whether some incidental fact which appears on the record has not been noticed by the Tribunal in its judgment. If the court, on a fair reading of the judgment of the Tribunal, finds that it has taken into account all relevant material and has not taken into account any irrelevant material in basing its conclusions, the decision of the Tribunal is not liable to be interfered with, unless, of course, the conclusions arrived at by the Tribunal are-perverse.

It is not necessary for the Tribunal to state in its judgment specifically or in express words that it has taken into account the cumulative effect of the circumstances or has considered the totality of the facts, as if that were a magic formula; if the judgment of the tribunal shows that it has, in fact, done so, there is no reason to interfere with the decision of the Tribunal."

5.6 The Hon'ble Madras High Court decisions in T.C.(A) No. 156 of 2006 dated 21.08.2007 in the case of CIT Vs. Tamil Nadu Small Industries Development Corporation Ltd. wherein the Hon'ble High Court held as under:

"The Tribunal has no power to review its order. When the Tribunal has already decided an issue by applying its mind against the assessee, the same cannot be rectified under Section 254 (2) of the Act. There was no necessity whatsoever on the part of the Tribunal to review its own order. Even after the examination of the judgments of the Tribunal, we could not find a single reason in the whole order as to how the Tribunal is justified and for what reasons. There is no apparent error on the face of the record and thereby the Tribunal sat as an appellate authority over its own order. It is completely impermissible and the Tribunal has traveled out of its jurisdiction to allow a Miscellaneous Petition in the name of reviewing its own order."

"In the present case, in the guise of rectification, the Tribunal reviewed its earlier order and allowed the Miscellaneous Petition which is not in accordance with law. Section 254(2) of the Act does not contemplate rehearing of the appeal for a fresh disposal and doing so, would obliterate the distinction between the power to rectify mistakes and power to review the order made by the Tribunal. The scope and ambit of the application of Section

254(2) is limited and narrow. It is restricted to rectification of mistakes apparent from the record. Recalling the order obviously would mean passing of a fresh order.

Recalling of the order is not permissible under Sec.254(2) of the Act. Only glaring and any mistake apparent on the face of the record alone can be rectified and hence anything debatable cannot be a subject matter of rectification."

5.7 The Hon'ble Delhi High Court on the scope of rectification u/s 254(2), in the case of Ras Bihari Bansal Vs. CIT 293 ITR 365 has held as under:

"Section 254 of the Income Tax Act, 1961, enables the concerned authority to rectify any "mistake apparent from the record". It is well settled that an oversight of a fact cannot constitute an apparent mistake rectifiable under this section. Similarly, failure of the Tribunal to consider an argument advanced by either party for arriving at a conclusion, is not an error apparent on the record, although it may be an error of judgment. The mere fact that the Tribunal had not allowed a deduction, even if the conclusion is wrong, will be no ground for moving an application under section 254(2) of the Act. Further, in the garb of an application for rectification, the assessee cannot be permitted to reopen and re-argue the whole matter, which is beyond the scope of the section."

5.8 In conclusion, crux of the provisions and judgments is that the scope for rectification of the order is very limited and depends upon the mistake apparent from record. The Tribunal can only rectify its mistakes apparent from the record and the provision of rectification does not permit the Tribunal to review its earlier order. There is wide difference between rectification and review. Rectification implies correction of error and removal of defect or imperfection and while exercising power rectification, the court can not exercise the power of review or revision. It is well settled principle of law that review is creature of statute and

in absence of any statutory provision for review, exercise of power of review under garb of rectification, modification, correction is not permissible. The scope and ambit of the power which could be exercised under section 254(2) of the Income Tax Act 1961 is circumscribed and restricted within the ambit of the power vested by the said section. Such a power is neither a power of review nor is akin to the power of revision but is only a power to rectify a mistake apparent on the face of the record. Rectification implies the correction of an error or a removal of defects or imperfections. It implies an error, mistake or defect which after rectification is made right. Therefore on the aforesaid analyzation, the inference can be drawn that the mistake apparent from record can be rectified but not otherwise.

Let us to peruse the order under consideration as to whether any mistake is apparent from the record or not. From the order under challenge, it clearly reflects that the co-ordinate Bench, while deciding the appeal of the Assessee thoroughly considered the issues raised in written submission and has taken into account the cumulative effect of the circumstances on record before the Tribunal which appears on record. Even before adjudicating the application for rectification, reasonable opportunities have been afforded to the Assessee to raise the arguments which could have been raised in addition to written submission and which the Assessee has prevented to raise. The Asseeee except to reiterating the issues already raised in written submission, could not raise any new/additional issue specifically which remained un-adjudicated. From the peculiar facts and circumstances, the question arises as to where the Court has passed the elaborate order while disposing of the contentions of the assessee on the basis of written submission and/or oral submissions, the order can be rectified. In our view the decision

of the Tribunal has not to be scrutinized sentence by sentence merely to find out whether all facts have been set out in detail by the co-ordinate Bench or whether some incidental fact which appears on record has not been noticed by the Tribunal in its judgment. If on a fair reading of the judgment of the Co-ordinate Bench, it appears that it has taken into account all relevant material and has not taken into account any irrelevant material in basing its conclusions, then the decision of the Co-ordinate Bench, is not liable to be interfered with, unless, of course, the conclusions arrived at by the Bench are perverse. As it is also well settled that only glaring and mistake apparent on the face of the record alone can be rectified but not otherwise permissible under Sec.254(2) of the Act. A mistake must exist and the same must be apparent from the record, which is not apparent in this case, hence we do not have any hesitation to dismiss the application of the Assessee.

6. In the result, the Miscellaneous Application filed by the Assessee stand dismissed.

Order pronounced in the open Court on 23.04.2019.

Sd/-	Sd/-
(SANJAY ARORA)	(N.K.CHOUDHRY)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Dated: 23.04.2019
/PK/ Ps.
Copy of the order forwarded to:
(1) Sh Sh. Kamaljit Singh Prop. M/s Dhanoa Brothers, Bathinda.
(2) The ITO, Ward, 1(1), Bathinda
(3) The CIT(A), Bathinda
(4) The CIT, concerned
(5) The SR DR, I.T.A.T., Amritsar

True copy
By order