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

श्री विजय पाल राव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA Nos. 735 & 736/JP/2015
निर्धारण वर्ष/Assessment Years :2006-07 & 2009-10

Smt. Sonu Khandelwal, Prop.- M/s Sejal Enterprises, C-19, Jagan Path, Chomu House, Jaipur.	बनाम Vs.	Income Tax Officer Ward-2(3), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AHEPK 3168 N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/ Assessee by : Shri Rajiv Sogani (CA)
राजस्व की ओर से/ Revenue by : Shri Anup Singh (JCIT)

सुनवाई की तारीख/ Date of Hearing : 14/08/2018
उदघोषणा की तारीख/ Date of Pronouncement : 21/08/2018

आदेश/ ORDER

PER: VIJAY PAL RAO, J.M.

These two appeals by the assessee are directed against the two separate orders of ld. CIT(A)-I, Jaipur, both dated 07/08/2015 for the A.Y. 2006-07 and 2009-10 respectively. For the A.Y. 2006-07, the assessee has raised following grounds of appeal:

> *"1. In the facts and circumstances of the case and in law, the Id. CIT(A) has erred in confirming the action of the Id. AO in reopening the assessment u/s 147 of Income Tax Act, 1961. The action of the Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the reassessment proceedings being illegal and without any basis.*

2. *In the facts and circumstances of the case and in law, the Id. CIT(A) has erred in confirming the action of the Id. AO in adding the unsecured loan of Rs. 13,24,300/- as unexplained credits u/s 68 of the Income Tax Act, 1961. The action of the Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by treating the loan as genuine and deleting the addition of Rs. 13,24,300/-.*

3. *In the facts and circumstances of the case and in law, the Id. CIT(A) has erred in confirming the disallowance to the extent of Rs. 50,000 out of the total disallowance of Rs. 1,00,000 made by the Id. AO. The action of Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the above disallowances of Rs. 50,000/-.*

4. *The assessee craves her right to add, amend or alter any of the grounds on or before the hearing."*

The assessee has also raised addition ground, which reads as under:

"In the facts and circumstances of the case and in law, ld. CIT(A) has erred in confirming the action of ld. A.O. of issuing notice U/s 148 of Income Tax Act, 1961 without obtaining proper sanction U/s 151 of the Income Tax Act, 1961. The action of the ld. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the reassessment proceedings being illegal and without jurisdiction."

2. We have heard the ld. AR of the assessee as well as the ld. DR on admission of addition ground wherein the assessee has raised objection against reopening of assessment without obtaining proper sanction/approval U/s 151 of the Act. We find that this issue of validity of reopening is not a fresh plea but the assessee has already raised this issue before the ld. CIT(A) as well as in the ground No. 1 of the original grounds of appeal, therefore, the addition ground is only an additional

plea in support of ground No. 1 of assessee's appeal. Further this ground is purely legal in nature and the facts available on record can be considered for adjudication of this issue without any further investigation or enquiry of facts. Thus, when no new facts are required to be investigated for adjudication of the issue raised in the additional ground then in view of the decision of Hon'ble Supreme Court in the case of NTPC Vs. CIT (1998) 229 ITR 383 (SC), we admit additional ground raised by the assessee for adjudication.

3. In respect of the ground No. 1 of the appeal alongwith additional ground regarding validity of reopening of the assessment, the ld AR of the assessee has submitted that the Assessing Officer had issued notice U/s 148 of the Income Tax Act, 1961 (in short the Act) after expiry of four years from the end of the assessment year under consideration but without obtaining requisite sanction/approval U/s 151 of the Act. Therefore, the reopening without sanction is invalid and illegal. The ld AR has referred to the reasons recorded by the Assessing Officer at page No. 7 of the paper book and submitted that the Assessing Officer has reopened the assessment on the basis that the ld. CIT(A) for the A.Y. 2007-08 had deleted the addition made by the Assessing Officer U/s 68 of the Act by holding that a sum of Rs. 13,24,300/- pertains to the A.Y. 2006-07. However, there is no definite finding of the ld. CIT(A) on the

fact that the said amount was introduced as cash credit by the assessee during the financial year relevant the A.Y. 2006-07 but the ld. CIT(A) has deleted the addition on the fact that the said amount was an opening balance as on 01/4/2006 and therefore, the same was not introduced in the books during the financial year relevant to the assessment year 2007-08. The ld AR has submitted that the Assessing Officer reopened the assessment without ascertaining the fact whether the said amount was actually introduced as cash credit by the assessee during the period relevant to the assessment year under consideration. Even otherwise in absence of mandatory approval U/s 151 of the Act, the reopening of the assessment was invalid and liable to be quashed.

4. On the other hand, the ld DR has produced the assessment record for our consideration and has admitted the fact that the Assessing Officer had not obtained sanction U/s 151 of the Act prior to issuing the notice U/s 148 of the Act in the case of the assessee. The ld DR has submitted that since the reopening was as per the provisions of Section 150 of the Act and based on the order of the ld. CIT(A) for the A.Y. 2007-08, therefore, there is no requirement of obtaining the sanction U/s 151 of the Act. The ld DR has submitted that the provisions of Section 150 of the Act gives jurisdiction to the Assessing Officer to reopen the assessment if an assessment or reassessment of income in consequence of/or to give

effect to any finding or directions contained in the order of the appellate authority. Therefore, the ld DR has given much stress to the provisions of Section 150 of the Act and submitted that the limitation as per the said provision has to be considered when the assessment order for the A.Y. 2007-08 was passed by the Assessing Officer. Accordingly, when the provisions of limitation provided U/s 149 of the Act are not applicable in such a case of reopening in pursuant to the order of the appellate authority then the requirement of obtaining sanction U/s 151 of the Act is not a precondition as the said limitation of four years is not applicable. Hence, the ld DR has submitted that where the limitation of six years as provided in Section 149 of the Act is not applicable then the said time limit of period of four years U/s 151 of the Act is also not applicable for issuing notice U/s 148 and consequently there is no requirement of obtaining sanction U/s 151 of the Act.

5. We have considered the rival submissions as well as the relevant material on record. There is no dispute that the Assessing Officer proposed to reopen the assessment for the A.Y. 2006-07 by issuing notice U/s 148 of the Act on 21/4/2011. Thus, there is no dispute that the notice issued U/s 148 for initiation of reassessment proceedings is after the expiry of four years from the end of the assessment year in question. The Assessing Officer has recorded the reasons for reopening as under:

"The 'A' filed return of income for A.Y. 2006-07 with ITO, Ward-6(4), Jaipur. Earlier, assessment for the A.Y. 2005-06 was completed by my predecessor. Also, the assessment for A.Y. 2007-08 & 2008-09 have also been completed by the undersigned. In all the assessments, unsecured loan was shown and they are to be verified. The assessment for A.Y. 2007-08 which was completed on 31/12/2009, the 'A' went in ld. CIT(A), Jpr. and got some relief on a/c of unsecured loan. The ld. CIT(A) gave the relief on the pretext that some amounts are pertaining to A.Y. 2006-07 (Rs. 13,24,300), therefore, the same would have not added in A.Y. 2007-08. On going through the order (appellate) of the ld CIT(A) it is noticed that the amount of Rs. 13,24,300/- on account of unsecured loans has been given on relief however, now this figure has come up in the appellate order of the ld. CIT(A), the A.O could not understand.

In order to verify the identity, creditworthiness and genuineness of the cash creditors, I have reasons to belief that escapement of income within the meaning of Section 147 of the IT Act, 1961. Action U/s 147 of the IT Act, 1961 is to be taken. Notice U/s 148 of the IT Act is issued."

Thus, it is clear that the Assessing Officer has reopened the assessment by issuing notice U/s 148 dated 21/4/2011 based on the order of the ld. CIT(A) dated 12/1/2011 for the A.Y. 2007-07. Though, there can be an issue of sufficiency of reasons as the ld. CIT(A) in the order dated 12/1/2011 has not given a concluding finding that the amount of Rs. 13,24,300/- was introduced by the assessee in the books during the F.Y. 2005-06 relevant to the A.Y/. 2006-07 but the ld. CIT(A) has deleted the addition made by the Assessing Officer to that extent on the basis that

out of the total addition of Rs. 20,43,800/- made on account of cash credit U/s 68 of the Act, the loan to the extent of Rs. 13,24,300/- was received in the preceding year. Thus, the credits of Rs. 13,24,300/- was considered by the ld. CIT(A) as old and not introduced during the year in question before the ld. CIT(A) and consequently the addition to that extent was deleted. Based on the said finding, the Assessing Officer has reopened the assessment for the year under consideration to assess the said amount as unexplained cash credit U/s 68 of the Act. Without going into the issue of sufficiency of reasons we confine ourself only on the limited point of reopening of the assessment without obtaining sanction U/s 151 of the Act. Section 150 of the Act stipulates enlargement of period for issuing notice U/s 148 of the Act without any restriction provided U/s 149 of the Act. Thus, if the Assessing Officer has issued notice U/s 148 of the Act for reassessment of income in pursuant to the directions or order of the appellate authority or revision authority then the limitation provided U/s 149 of the Act would not be applicable. However, the said extension of time limit U/s 150(1) of the Act is also not absolute but is subject to the condition and restrictions as envisaged in sub-section (2) of Section 150 of the Act. Further, Section 151 of the Act contemplates requirement of sanction where the notice U/s 148 of the Act is issued after expiry of four

years from the end of the assessment year. For ready reference, we quote the provisions of Section 149 to 151 of the Act as under:

"Time limit for notice.
149 [(1) No notice under section 148 shall be issued for the relevant assessment year,-

[(a) if four years have elapsed from the end of the relevant assessment year, unless the case falls under clause (b) [or clause (c)];

(b) if four years, but not more than six years, have elapsed of the relevant assessment year unless the income chargeable to tax which has escaped assessment amounts to or is likely to amount to one lakh rupees or more for that year;]

[(c) if four years, but not more than sixteen years, have elapsed from the end of the relevant assessment year unless the income in relation to any asset (including financial interest in any entity) located outside India, chargeable to tax, has escaped assessment.]

Explanation.—In determining income chargeable to tax which has escaped assessment for the purposes of this sub-section, the provisions of Explanation 2 of section 147 shall apply as they apply for the purposes of that section.]

(2) The provisions of sub-section (1) as to the issue of notice shall be subject to the provisions of section 151.

(3) If the person on whom a notice under section 148 is to be served is a person treated as the agent of a non-resident under section 163 and the assessment, reassessment or recomputation to be made in pursuance of the notice is to be made on him as the agent of such non-resident, the notice shall not be issued after the expiry of a period of [six] years from the end of the relevant assessment year.

[Explanation.—For the removal of doubts, it is hereby clarified that the provisions of sub-sections (1) and (3), as amended by the Finance Act, 2012 shall also be applicable for any assessment year beginning on or before the 1st day if April, 2012.]

Provision for cases where assessment is in pursuance of an order on appeal, etc.

150. (1) Notwithstanding anything contained in section 149, the notice under

section 148 may be issued at any time for the purpose of making an assessment or reassessment or recomputation in consequence of or to give effect to any finding or direction contained in an order passed by any authority in any proceeding under this Act by way of appeal, reference or revision [or by a Court in any proceeding under any other law].

(2) The provisions of sub-section (1) shall not apply in any case where any such assessment, reassessment or recomputation as is referred to in that sub-section relates to an assessment year in respect of which an assessment, reassessment or recomputation could not have been made at the time the order which was the subject matter of the appeal, reference or revision, as the case may be, was made by reason of any other provision limiting the time within which any action for assessment, reassessment or recomputation may be taken.

[Sanction for issue of notice.

[151) (1) In a case where an assessment under sub-section (3) of section 143 or be issued under section 148 [by an Assessing Officer, who is below the rank of Assistant Commissioner [or Deputy Commissioner], unless the [Joint] Commissioner is satisfied on the reasons recorded by sucb Assessing Officer that it is a fit case for the issue of such notice]:

Provided that, after the expiry of four years from the end of the relevant assessment year, no such notice shall be issued unless the Chief Commissioner or Commissioner is satisfied, on the reasons recorded by the Assessing Officer aforesaid, that it is a fit case for the issue of such notice.

(2) In a case other than a case falling under sub-section (1), no notice shall be issued under section 148 by an Assessing Officer, who is below the rank of [Joint] Commissioner, after the expiry of four years from the end of the relevant assessment year, unless the [Joint] Commissioner is satisfied, on the reasons recorded by such Assessing Officer, that it is a fit case for the issue of such notice.]

Explanation.—For the removal of doubts, it is hereby declared that the Joint Commissioner, the Commissioner or the Chief Commissioner, as the case may be, being satisfied on the reasons recorded by the Assessing Officer about fitness of a case for the issue of notice under section 148, need not issue such notice himself.]

The plain reading of these provisions reveals that Section 150(1) provides exception to the limitation provided U/s 149 for issuing notice U/s 148.

Therefore, Section 150 of the Act can be pressed into service in a particular case of reopening based on the directions or giving effect to the order of the appellate authority only when the time limitation provided U/s 149 has already expired. In the case in hand, the time limit provided U/s 149 of the Act was certainly not expired as on 31/4/2011, however, it is certainly after the expiry of four years from the end of the assessment year and therefore, as per the provisions of Section 151, the notice U/s 148 cannot be issued unless the Principal Chief Commissioner, Chief Commissioner, Principal Commissioner or Commissioner is satisfied on the reasons recorded by the Assessing Officer that it is a fit case for issue of such notice. Therefore, the condition set out in Section 151 and particularly in the proviso to Section 150(1) of the Act as existed at relevant time is a mandatory condition for issuing notice U/s 148 of the Act. If such notice is issued after expiry of four years from end of the relevant assessment year Section 151 gives jurisdiction to the Assessing Officer to initiate the proceedings U/s 147 and in absence of the sanction of the authority provided U/s 151 of the Act, the notice issued by the Assessing Officer is invalid. The provisions of Section 150 of the Act is only an exception to the limitation provided U/s 149 and therefore, the said Section cannot be taken as an exception to Section 151 of the Act. Hence, we are of the considered view that even if the assessment is

reopened to make reassessment in consequence of or to give effect to any finding or direction of the appellate authority the requirement of sanction U/s 151 is mandatory for issuing notice U/s 147 of the Act. Even otherwise from the plain reading of Section 150(1) of the Act, it is clear that it begins with non-obstante clause as far as the limitation provided U/s 149 of the Act and therefore, Section 150(1) has an overriding effect on Section 149 and not over Section 151 of the Act. The requirement of sanction U/s 151 of the Act is in the nature of check and balance and it is a measure against the misuse of power by the assessing authority for assessment or reassessment based the reasons not found satisfactory by the authorities provided U/s 151 of the Act. Accordingly, when the Assessing Officer admittedly issued notice U/s 148 after the four years from the end of the assessment year and without obtaining the sanction U/s 151 then such notice issued U/s 148 is in violation of provisions of Section 151 of the Act and consequently the same is invalid and the entire reassessment proceedings stand vitiated. Hence, we hold that the reopening of the assessee is not valid and the same is quashed. The consequential reassessment is also quashed.

6. In the case for the A.Y. 2009-10, the assessee has raised following grounds of appeal:

"1. In the facts and circumstances of the case and in law the Id. CIT(A) has erred in confirming the action of the Id. AO in disallowing interest of Rs. 4,94,606/- paid on unsecured loans out of total interest expenses claimed. The action of the Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the said disallowance of Rs. 4,94,606/-.

2. In the facts and circumstances of the case and in law, the Id. CIT(A) has erred in confirming the action of the Id. AO in making the addition to contract receipts amounting to Rs. 7,68,966/- as unaccounted income. The action of the Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by deleting the addition of Rs. 7,68,966/-.

3. In the facts and circumstances of the case and in law, the Id. CIT(A) has erred in confirming the action of the Id. AO in taxing a sum of Rs. 50,241/- as interest income of the assessee. The action of Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by deleting the said addition of Rs. 50,241/-.

4. In the facts and circumstances of the case and in law, the Id. CIT(A) has erred in confirming the disallowance to the extent of Rs. 50,000 out of the total disallowance of Rs. 1,00,000 made by the Id. AO. The action of Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the above disallowances of Rs. 50,000/-.

5. The assessee craves her right to add, amend or alter any of the grounds on or before the hearing."

7. Ground No.1 of the appeal is regarding the disallowance of interest of Rs. 4,94,606/- paid on unsecured loans.

8. We have heard the ld AR of the assessee as well as the ld DR and considered the relevant material on record. The Assessing Officer has disallowed the interest on unsecured loan on the ground that the loan

itself were found to be unexplained and addition was made U/s 68 of the Act in the earlier years and therefore, the claim of interest being consequential to the claim of unsecured loans which was disallowed in the earlier year. Since this is a consequential issue to the issue of unsecured loans treated as unexplained cash credit by the Assessing Officer in the earlier year, accordingly, we set aside this issue to the record of the Assessing Officer for quantifying the amount of disallowance of interest if any after considering the addition made U/s 68 of the Act attend finality in the earlier assessment years. Accordingly, this ground of appeal is allowed for statistical purposes only.

9. Ground No. 2 of the appeal is regarding the addition of contract receipt as unaccounted income. During the assessment proceedings, the Assessing Officer noted that as per details of 26AS, the assessee received contract receipt of Rs. 7,68,966/-. However, the assessee has not disclosed this income in the return of income. Further in response to the show cause notice, the assessee did not produce the books of account or supporting evidence. On appeal, the ld. CIT(A) has confirmed the addition made by the Assessing Officer.

10. Before us, the ld AR of the assessee has submitted that the assessee has supplied steel furniture to various government offices and

this amount is part of sales of the assessee. However, due to mistake, some of the government offices deducted TDS before making the payment to the assessee on account of supply of steel furniture. Thus, the ld AR has submitted that it is a mistake on the part of the deductor as it is only a sale of steel furniture and no contract work was executed or labour was supplied by the assessee which requires any TDS U/s 194C of the Act. The ld AR has referred to the details of TDS and submitted that the government offices have deducted TDS U/s 194 of the Act whereas the assessee has supplied only steel furniture. He has referred to the sale bills and submitted that the assessee supplied only steel furniture to the government offices.

11. On the other hand, the ld DR has submitted that the Assessing Officer has specifically asked the assessee to reconcile the details as given in 26AS. However, the assessee failed to produce any record or books of account. Even before the ld. CIT(A), the assessee could not produce the books of account or supporting evidence to show that the amount as shown in the 26AS is part of the sale declared by the assessee in the books.

12. We have considered the rival submissions as well as relevant material on record. The Assessing Officer made this addition when the

assessee failed to produce books of account as well as supporting evidences to show that the amount of Rs. 7,68,966/- is part of the sales recorded in the books. On appeal the ld. CIT(A) has called for a remand report and even during the remand proceedings, the assessee expressed its inability to produce books of account. Though, the ld AR of the assessee has now referred to the sale bills in support of his claim, however, we find that after expiry of about 10 years and in absence of books of account as well as other supporting evidence, this fact cannot be verified even from the government offices for want of relevant record preserved by the government offices after expiry of such a long period. Hence, in the facts and circumstances when the assessee did not produce books of account as well as other evidence in support of its claim that this amount of Rs. 7,68,966/- is part of the sales recorded in the books, then we do not find any reason to interfere in the orders of the authorities below qua this issue. Hence, this ground of assessee's appeal is dismissed.

13. Ground No. 3 of the appeal is regarding the addition made by the Assessing Officer on account of interest income which accrued to the assessee from the debtor but the assessee has not included said amount of Rs. 50241/- in the return of income. The A.O. made addition of the said amount of Rs. 50241/- as unaccounted income of the assessee.

14. The assessee challenged the action of the Assessing Officer before the ld. CIT(A) and submitted that the assessee is recognizing interest income only when the same is received. However, the ld. CIT(A) was not impressed with the contention of the assessee and sustained the addition made by the Assessing Officer.

15. Before us, the ld AR of the assessee has submitted that though the said interest of Rs. 50241/- was accrued on the outstanding receivables, however, the assessee is recognizing the interest income only on receipt and therefore, for the year under consideration the same amount was not declared as income as the same was not received by the assessee.

16. On the other hand, the ld DR has relied on the orders of the authorities below. He has submitted that the assessee is following mercantile system of accounting and therefore, not including the interest income accrued to the assessee, is not as per accounting policy followed by the assessee.

17. We have considered the rival submissions as well as relevant material on record. We note that the amount of Rs. 50,241/- was duly acknowledged by the debtor M/s Universal Foundary as per the ledger account at page 35 of the paper book as on 31/3/2009. However, the assessee has not included the said amount in the income only on the

ground that the same was not received during the year. We find that undisputedly the assessee is following mercantile system of accounting and therefore, it is not permitted to follow the cash system of accounting only for a particular income when all other income are recognized by following the mercantile system of account. Hence, in view of the admitted position and as per the audit report the assessee is following mercantile system of accounting and the interest on unsecured loan given by the assessee duly recognized by the debtor and became due to the assessee then the same would be considered as income of the year under consideration. Hence, we do not find any error or illegality in the orders of the authorities below qua this issue. Hence, this ground of assessee's appeal is dismissed.

18. Ground No. 4 of the appeal is regarding disallowance of Rs. 1.00 lac made by the Assessing Officer, which was restricted by the ld. CIT(A) to Rs. 50,000/- on account of various expenses.

19. We have heard the ld. AR of the assessee as well as the ld DR and considered the relevant material on record. The Assessing Officer made the addition of Rs. 1.00 lac due to the reasons that the books of account alongwith the relevant vouchers were not produced by the assessee for verification of expenses debited to the P&L account.

20. The assessee challenged the action of the Assessing Officer before the ld. CIT(A) and submitted that when the expenses booked by the assessed are not found to be excessive in comparison to the earlier year then the ad hoc disallowance is not called for or is not unjustified. The ld. CIT(A) after considering the facts and circumstances of the case has restricted the disallowance to Rs. 50,000/-.

21. Having gone through the relevant record, we find that there is no dispute that the assessee has not produced books of account as well as supporting vouchers for the expenditure booked in the P&L account. Though, the expenditure debited to the P&L account may not be excessive, however, the assessee is under obligation to establish that the said expenditure was incurred wholly and exclusively for the business of the assessee. In absence of any supporting evidence, there is a clear default on the part of the assessee to prove the case that the entire expenditure was incurred wholly or exclusively for the purpose of business of the assessee. Hence, in the facts and circumstances of the case, when the ld. CIT(A) has already restricted the disallowance to Rs. 50,000/- as against of Rs. 1,00,000/- made by the Assessing Officer, we do not find any reason to interfere in the order of the ld. CIT(A) qua this issue. Hence, this ground of assessee's appeal is dismissed.

22. In the result, assessee's appeal for the A.Y. 2006-07 is allowed and the appeal for the A.Y. 2009-10 is partly allowed for statistical purposes only.

Order pronounced in the open court on 21/08/2018

Sd/-	Sd/-
(विक्रम सिंह यादव)	(विजय पाल राव)
(VIKRAM SINGH YADAV)	(VIJAY PAL RAO)
लेखा सदस्य / Accountant Member	न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 21st August, 2018
*Ranjan
आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:

1. अपीलार्थी/The Appellant- Smt. Sonu Khandelwal, Jaipur.
2. प्रत्यर्थी/ The Respondent- The ITO, Ward-2(3), Jaipur.
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त(अपील)/The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर/DR, ITAT, Jaipur
6. गार्ड फाईल/ Guard File (ITA No. 735 & 736/JP/2015)

आदेशानुसार/ By order,

सहायक पंजीकार/Asst. Registrar