IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH
(Conducted Through Virtual Court)
Before: Ms. Annapurna Gupta, Accountant Member
And Shri Siddharatha Nautiyal, Judicial Member

ITA Nos. 1724 & 2256/Ahd/2016
Assessment Year: 2012-13 &
ITA Nos. 1725 & 2257/Ahd/2016
Assessment Year: 2013-14

Jay Chemical Industries Ltd. Jay House Pachvati Circle, Ambawadi, Ahmedabad-380006 PAN No: AAACJ7628J	Vs	The DCIT/ACIT Circle-2(1)(2), Ahmedabad
The DCIT/ACIT Circle-2(1)(2), Ahmedabad (Appellant)	&	Jay Chemical Industries Ltd. Jay House Pachvati Circle, Ambawadi, Ahmedabad-380006 PAN No: AAACJ7628J (Respondent)

Appellant by : Shri Nimesh Vayawala, A.R.
Respondent by : Shri Rajdeep Singh, Sr.D.R.

Date of hearing : 23-02-2022
Date of pronouncement : 29-04-2022

आदेश/ORDER

PER : ANNAPURNA GUPTA, ACCOUNTANT MEMBER:-

The present cross appeals filed by the Assessee & Revenue, relate to the same assessee, and are against separate orders passed by the Commissioner of Income Tax (Appeals)-2, Ahmedabad, (in short referred to as CIT(A)), u/s. 250(6) of the Income Tax Act, 1961(hereinafter referred to as the "Act") , pertaining to

Assessment Year (A.Ys.) 2012-13 & 2013-14 dated 14-06-2016 and 15-06-2016 respectively.

2. It was common ground that the issues involved in both the set of cross appeals were identical, therefore they were taken up together for hearing and are being disposed off by a common consolidated order.

2.1. At the outset, it was pointed out that there are primarily three issues involved in these cross appeals:
(i) relating to transfer pricing adjustment made on account of determination of Arm's Length Price of the reimbursement made by the assessee to its Associate Enterprise (AE) in lieu of cost sharing agreement entered into with it
(ii) disallowance of commission expenses paid to non-residents for non-deduction of tax at source thereon as per the provisions of Section 40(a)(i) of the Act.
(iii) disallowance of expenses pertaining to earning of incomes which are exempt from tax as per the provisions of Section 14A of the Act.

3. It was pointed out that while the Assessee and the Revenue are in appeal before us on account of first issue relating to transfer pricing adjustment, for the remaining issues the Revenue is in appeal before us. The issues being identical in both the years, for the sake of convenience we shall be dealing with the facts relating to assessment year 2012-13 and our decision rendered therein will apply Mutates Mutandis to the other appeal also.

4. We shall first be dealing with the issues relating to the transfer pricing adjustment made on account of determination Arm's Length Price (ALP) of transaction of the assessee with its related entity.

5. At the outset, ld. Counsel for the assessee stated that the determination of ALP of the transaction of the assessee with its Associated Enterprise(AE) , relating to reimbursement of cost as per cost sharing agreement, both by the AO and the Ld.CIT(A), was not in accordance with law. That while as per section 92CA of the Act and mandatory instructions issued by the CBDT in this regard, in the facts of the present case, the determination of ALP ought to have been referred by the AO to the Transfer Pricing Officer(TPO), it was determined by the AO and the Ld.CIT(A) themselves and no reference was made to the TPO. Ld. Counsel for the assessee pointed out that the Hon'ble Supreme Court in the case of Pr. CIT-4 vs. S.G. Asia Holding (India) Pvt. Ltd. reported in [2019] 108 taxmann.com 213 has held that the determination of Arm's Length Price by the Assessing Officer in breach of the mandatory instructions issued by the CBDT was not as per law and that the matter ought to be restored to the file of the A.O. to make appropriate reference to the TPO. He therefore started that his solitary pleading on the issue and was that the issue be restored back to the A.O. to make necessary reference to the TPO for determination of the ALP of the transaction. He further drew our attention to various other decisions of the coordinate Benches of the ITAT which had taken similar view following the decision of the Hon'ble Apex Court in this regard, as under:

(i) DCIT (New Delhi) Circle-3(1) vs. Arkradin Confer India Pvt. Ltd. [2020] 117 Taxmann.com 838 (Delhi)

(ii) New Delhi Television Ltd. vs. ACIT Circle-13(1) [2020] 117 Taxmann.com 212.

6. Copies of all the above orders was placed before us along with the copy of CBDT Instruction No. 3/2003 dated 20.05.2003 superseded by Instructions No. 15/2015 (F No. 500/9/2015 and APA-II) dated 16.10.2015, being the guidelines to Transfer Pricing Officer and Assessing Officer to operationalize transfer pricing

provisions and which was referred by the Ld.Counsel for the assessee as requiring Assessing Officers to make reference to the TPO for determination of the Arm's Length Price of International Transactions.

7. In this backdrop, we shall now proceed to adjudicate the issue before us. First coming to the facts of the case, the transfer pricing adjustment in dispute before us relates to expenses reimbursed by the assessee to its AE in lieu of cost sharing agreement entered into with it. The assessee was engaged in manufacturing of reactive dyes and it had a subsidiary in Germany in the name of Solunaris GmbH which was engaged in manufacturing of inks used in printing devices as well as textile applications. During the year under consideration the assessee had exported reactive ink base to this associate enterprises for which these items constituted raw-material. These international transactions with the subsidiary company were reported in the form No.3CEB. During the year the assessee had sold the reactive dye base to the tune of Rs.2.35 crores. Further, the assessee company had also made payment of Rs.3,36,63,400/- to the aforesaid subsidiary company towards reimbursement of the expenditures as per the minutes of understanding between the associate company and the assessee dtd. 15.10.2010. As per the minutes of the understanding between the assessee and its associate enterprise, the assessee agreed to reimburse expenses incurred by its AE for development of Textile Ink Market, Brand promotion of reactive Dyes and also monitoring the sales of the assessee in Europe Market. The A.O. noted that the assessee had not conducted a Transfer Pricing study of the impugned transaction and had justified the cost reimbursement only on the basis of evidences in the form of cost allocation agreement, activity carried out by the AE and details of back to back bills and vouchers related to the expenditure. He further noted that there were deficiencies in respect of maintenance of these

documents and also the conduct of Transfer Pricing study. He noted that with respect to reimbursement of cost agreed for the purpose of development of the Textile Ink Market, the assessee derived no benefit from the same since it dealt only in its raw material i.e. reactive dyes and had nothing to do with the business of Textile Ink. With respect to the cost sharing agreement for brand promotion of reactive dyes and monitoring the sales of the assessee, he observed that no documents relating to services provided by the AE in this regard were submitted by the assessee. He therefore held that there was no reason for reimbursing any cost to the AE at all and determined the ALP of the transaction at Nil disallowing the entire claim of expenditure relating to reimbursement of cost.

8. Ld. CIT(A) however disagreed with the A.O. on all the counts and held that the documents submitted by the assessee were sufficient for the purpose of conducting transfer pricing analysis of the transaction and also that the A.O. could not have determined the ALP of the transaction at Nil. However while determining the Arm's Length Price himself, he noted that in the preceding year i.e. A.Y. 2011-12, the assessee had reimbursed cost to the extent of 40.82% of the total expenditure as against 50% in the impugned year. He accordingly held the reimbursement of 40.82% to be the ALP of the transaction and thus confirmed the upward adjustment to the extent of Rs. 61,80,600/- as against Rs. 3,36,63,400/- made by the A.O. resulting in the assessee getting a relief of Rs. 2,74,82,800/-.

9. Against this order of the Ld. CIT(A), both the assessee and the Revenue have come up in appeal before us, with the assessee raising the following grounds in its appeal in ITA No. 1724/Ahd/2016 pertaining to A.Y. 2012-13 as under:

1. The Learned C.I.T. (A) ought to have considered the DCF statement filed on record and arrived at arms length price on that basis following any other method vide rule 10AB. He ought to have allowed the expenditure in full as the future estimated benefit exceeds the expenditure and in fact actually the benefits did accrue to the assessee.

The Ld. C.I.T. (A) ought to have appreciated that as the case was not selected for scrutiny on transfer pricing risk basis no addition ought to have been made. The addition sustained by FAA be deleted.

10. While the Revenue has raised the issue in ground no. 3 in its appeal in ITA NO. 2256/Ahd/2016,for A.Y 2012-13 as under:

3. The Ld.CIT(A) has erred in law and on facts in restricting the disallowance U/S.92CA to Rs.61,80,600/- as against Rs. 2,17,30,116/- without properly appreciating the facts of the case and the material brought on record.

11. The solitary contention of the Ld.Counsel for the assessee before us is that the ALP ought to have been determined by the TPO in term of a reference made by the A.O. in this regard to him since the aggregate value of international transactions undertaken by the assessee exceeded Rs. 5 crores ,which was the limit prescribed by the CBDT in its Instructions No. 15/2015 (F No. 500/9/2015 and APA-II) dated 16.10.2015,for purposes of making reference to TPO for determination of ALP of transactions, and since in the present case it is the A.O. himself who has determined the ALP, the matter ought to be restored back to the A.O. for applying the procedure prescribed by the CBDT in this regard in its Instruction No. 3/2003 dated 20.05.2003 superseded by Instructions No. 15/2015 (F No. 500/9/2015 and APA-II) dated 16.10.2015 .Reference has been made to the decision of the Apex Court in S.G. Asia Holdings (India) Pvt. Ltd. (supra).

12. We have gone through the said decision and we find that the Hon'ble Apex Court in clear terms held that ALP determined by AO in breach of mandatory instructions issued by CBDT, required the matter to be restored back to the AO to make appropriate reference to the TPO. Following the said decision of the Hon'ble Apex Court, the ITAT, we find, has in the backdrop of identical set of facts where the ALP of international transactions was found to have been determined not in accordance with the Instructions issued by the CBDT in this regard, in a number of decisions, as cited by the Ld.Counsel for the assessee before us and reproduced in our order above, restored the matter to the AO for making appropriate reference to the TPO.

13. The Ld. DR was unable to point out any distinguishing fact or any contrary position of law propounded subsequently by the apex court on the issue.

14. Therefore, the ALP of the international transaction of reimbursement of cost to the AE having been admittedly not determined in accordance with the guidelines issued by the CBDT in this regard by the AO making a reference to the TPO, the issue we hold, is squarely covered by the decision of the apex court in S.G Asia Holdings (supra) following which we restore the issue to the file of the AO to make appropriate reference to the TPO for determination of the ALP of the transaction.

15. Having held so, the grounds raised both the assessee in Ground No.1 of its appeal and the Revenue in Ground No.3 of its appeal in this regard stand allowed for statistical purposes.

16. The next issue involved relates to disallowance of commission paid to foreign agents. On this issue, the revenue has come up in appeal before us as the entire disallowance made by the AO was deleted by the ld. CIT(A). The Ground raised by the Revenue in this regard at GroundNo.1-1.3 of its Revised Grounds reads as under:

> *1 The Ld. CIT(A) has erred in law and on facts in deleting the disallowance of commission to foreign agents amounting to Rs. 2,17,30,116/- paid without properly appreciating the facts that the assessee was unable to lead evidence to prove the factum of actual rendering of services by such recipients. Revenue's case is directly covered by the decision of Hon'ble Supreme Court in the case of Premier Breweries Ltd vs CIT Cochin 2015 56 Taxmann.com 361 (SC).*
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> *1.1 The Ld. CIT(A) has failed to appreciate that the principle of res-judicata does not apply to the IT. proceedings and every year being an independent and separate unit of assessment, the burden of proof was on the assessee to independently prove the genuineness of the claim of such expenses during the C.Y.*
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> *1.2 The Ld. CIT(A) has also failed to appreciate that the principle of consistency also does not apply to the instant case since the alleged commission is payable for the services rendered during the current year and as such there is no fundamental aspect permeating through different Assessment years.*
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> *1.3 Without prejudice to the above, the Ld. CIT(A) has failed to appreciate that such payments are chargeable to tax in India under the provisions of Section 9(1)(vii) of the IT. Act and, therefore, the assessee was required to deduct TDS on such remittances.*

17. At the outset itself, ld. Counsel for the assessee pointed out that the Ld. CIT(A) while deleting the disallowance had relied upon his decision in the case of assessee in the preceding assessment years i.e. A.Y. 2010-11 & 2011-12 ,noting that the agents in those years were majorly the same as in the impugned year. Ld. Counsel for the assessee pointed out that the appeal of the revenue in preceding years i.e. A.Y. 2010-11 & 2011-12 had been dismissed by the ITAT on this ground in its order passed in ITA No.2693 & 305/Ahd/2015 dated 26-03-2019 and which order was upheld by the Hon'ble Gujarat High Court also vide its order in R/Tax Appeal No.62 of 2020 dated 17.02.2020 in assessment year 2011-12 wherein its own order for A.Y. 2010-11 was followed. Copies of all the orders were placed before us. Ld. Counsel for the assessee therefore pleaded that the issue was squarely covered in its favour.

18. Ld. D.R. however stated that the principle of res judicata did not apply to assessment proceedings and each year had to be adjudicated independently depending upon the facts of each case.

19. To this ld. Counsel for the assessee countered by placing reliance on the decision of the Hon'ble Apex Court in the case of Radhasoami Satsang vs. CIT reported in [1992] 60 Taxmann.com 248., for the proposition that in the absence of any material change justifying different view to be taken in the matter the accepted view need not be disturbed. The copy of the said judgment was also placed before us.

20. In the backdrop of these contentions made, we shall proceed to adjudicate the issue before us. The fact of the case is that the A.O. disallowed commission paid to foreign agents amounting to Rs. 2,17,30,116/- by holding that the income

to these agents was deemed to accrue or arise in India and was accordingly taxable in terms of Section 5(2)(b) r.w.s. 9(1)(i) of the Act. The A.O. also noted that the assessee had failed to comply with the provisions of Section 195(2) of the Act and without prejudice to the main finding, he also held that the assessee had failed to prove the genuineness of the commission paid to the agents, since no documentary evidence either by way of copy of agreements or any other such evidence justifying the reasonableness of the commission paid as well as the genuineness was filed by the assessee. He therefore disallowed the entire commission paid by the assessee.

21. The Ld. CIT(A) noted that all relevant details pertaining to the agents had been filed before the A.O. exhibiting their genuineness and accordingly held that the A.O. was wrong to hold that the genuineness of the transaction had not been proved. Further from the details, he noted that it was duly demonstrated that the services had been rendered by the agents outside the country and therefore the source of income did not lie in India. The ld. CIT(A) further noted that out of the 15 commission agents who had been paid during the impugned year 11 were old agents who had been paid in the preceding years also i.e. A.Y. 2010-11 & 2011-12 wherein after examining all the facts and submissions identical disallowance made had been deleted by the ld. CIT(A). He therefore held that the issue was squarely covered in favour of the assessee by the decision of the Ld. CIT(A) in the preceding years. He further relied on the decision of the Apex Court in the case of CIT vs**.** Toshoku Ltd. 125 ITR 525 for the proposition that where non-residents commission agents rendered services outside India , the income did not accrue in India. As for the observation of the A.O. that as per the provisions of Section 9(1)(i) of the Act, the income could be said to accrue or arise in India, the ld. CIT(A) held that in the absence of any fact on record to indicate that any of the

agents had permanent establishments in India, the said provision did not apply. He relied on the judgment of the Hon'ble Apex Court in the case of G.E. Technology Cen. Pvt. Ltd. 327 ITR 456 in this regard. Accordingly he held that the A.O. was not justified to hold that the commission payable to the overseas agents was deemed to accrue or arise in India in terms of Section 5(2)(b) r.w.s. 9(1)(i) of the Act. As for the genuineness of the payment, the ld. CIT(A) noted that the voluminous document placed on record indicated that the agents had rendered services and all payments made through banking channel and were duly documented. Accordingly being satisfied with the evidences he held that the commission paid was genuine.

22. Before us, the order of the Ld. CIT(A) in preceding years i.e. A.Y. 2010-11 and 2011-12 has been shown to be upheld both by the ITAT and by the Hon'ble High Court also. In the background of these facts, we shall proceed to adjudicate the issue.

23. Admittedly the commission has been paid in all to 15 agents, 11 were old to whom commission had been paid in preceding assessment years also i.e. A.Y. 2010-11 & 2011-12. in which year the genuineness of the claim as also the aspect of disallowance being made on account of no tax being deducted at source was duly examined on the basis of documents submitted by the assessee and adjudicated in favour of the assessee,which order was confirmed right upto the Hon'ble High Court. The documents filed in the said case are mentioned in the table reproduced at pages 16-22 of the order of the Ld.CIT(A).

In the impugned year also, we have noted that the Ld.CIT(A) has held the commission paid to be genuine and not liable to tax deduction at source after

examining several documents filed by the assessee.Para 2.5 and 2.6 and 2.13 & 2.16 of the order bring out the above facts as under:

> *2.5. It was claimed that the goods were exported through brokers who basically were from Srilanka, Pakistan, Korea, England, Bangladesh, Switzerland, Argentina, Turkey, Italy CZECH, Indonesia, Belgium, UAE and Andorra etc. It is further claimed these overseas brokers were providing export orders by searching / inquiring export - import from countries spread over world- wide along with other services like negotiating the rates, freight, conditions for payments, opening LCs of importers in foreign countries and informing the appellant and taking care of the deliveries of goods to the importers and follow up for final payments.*
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> *2.6. He also provided the relevant details to the AO during assessment proceedings through its letter dated 24.03.2015 filed in the dak on 25.3.2015 and at other occasions like name and address of the broker, name and country of buyers, brokerage in foreign currency and brokerage in INR, date of payment of brokerage, bank details, clause of DTAA and PE status etc. Along with the aforesaid details, the appellant also provided to the AO, the broker wise payment evidences along with bank payment details realizing the commission payments, bank payment advice, Form No.lSCA and 15CB, credit note of overseas brokers along with copies of email communications for justification of commission to overseas brokers specifically with regard to Neda rahbarr baharan and Fazlul Hoque-Plummy Fashions Ltd. Thus, it was submitted that the payment of commission to overseas brokers was part of export of products and an important mediatory channel to book the export orders as well as to take care of realization of export proceeds. Thus, the commission payment was genuine and paid through banking channels on export orders procured. The same were made for the purpose of business in prudent way to increase export and increase customer base in foreign countries.*
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> *2.13. Regarding the observation of the AO that the income is deemed to accrue or arise in India by applying the provisions of section 9 (1)(i), it is seen that there is no fact on record to indicate that any of the agents had any permanent establishment in India. All the agents had their offices on the foreign soil and nothing on record that they had PE in India. Further the assessing officer has also*

not pointed out any such fact in its order which indicate that there was any such office of the overseas agents in India which attract the deeming provisions. Further the observation that the source of income was in India is also not proper as it has clearly been discussed in the preceding paragraphs that none of the services have ,been rendered in India and source of income cannot be said to be in India as the source of income is the services rendered and not the sales. There is no business connection in India from which the income has been earned, there is no property through or from which the income has been earned. Therefore, the provisions of section 9 (l)(i) also cannot be applied.

2.16. The last issue which is to be adjudicated is that whether the commission payment was genuine and the services were rendered. The AO has briefly dealt with the issue in para - 3 of his order. It has placed on record several documents which indicate that the agents have rendered services. It is further observed that the payments have been made through banking channel and are duly documented. The appellant has given satisfactory evidences in respect of all commission payments, and therefore, considering the overall facts and circumstances the payment made to the agents is taken as genuine. Accordingly, in my considered opinion the appellant has given satisfactory evidences regarding the services rendered by the agents and the genuineness of payment of commission.

24. The Ld.DR was unable to point out any infirmity in the facts as noted by the Ld.CIT(A) vis a vis the 11 common commission agents who were paid in the preceding year also and found to be genuine. The genuineness of the said 11 common commission agents having been categorically established in the preceding year, the assessee is not required to establish it to the same degree every year. The identity of the agents and also the fact of an implicit arrangement of the assessee with these agents to procure orders in their particular areas /countries once established, it would suffice if in the succeeding year the assessee files evidences establishing continuity of the arrangement, which could be by way of establishing the fact of sales having been made in the said regions, and payments being made to the agents, which the assessee has established in

the present cases. Added to it is the fact that even evidences by way of email communication of the assessee and the said party was filed in some cases. In our view the finding of the Ld.CIT(A) holding the genuineness as being established in the case of 11 common agents in this backdrop is definitely not flawed. To this extent the principle of resjudicata will apply in the case at hand. The requirement of the assessee to go the whole length again to establish the genuineness of these 11 common agents in the impugned year would arise only in the situation where the Revenue is able to make out a case to the contrary against these agents.

25. Therefore with regard to the commission paid to the 11 commission agents common with the preceding year, we see no reason to interfere in the order of the Ld.CIT(A) holding the claim of commission expenses to be allowable.

26. As for the remaining four agents it was pointed out that the total commission paid to them was only Rs. 29,23,276/- which came to about 14% of the total commission payment, of Rs. 2,17,30,116/-.

27. We have gone through the order of the Ld. CIT(A) who has given a finding of fact after going through all the documents submitted by the assessee that the genuineness of the transaction was established as also the factum of rendering services outside India. The Revenue has been unable to displace the findings of fact before us. We therefore see no reason to interfere in the order of the Ld. CIT(A) deleting the disallowance made on account of commission expenses.

28. Ground of appeal No. 1-1.3 of the Revised Grounds filed by the Revenue are accordingly dismissed.

29. The last issue relates to the disallowance of expenses u/s. 14A of the Act read with Rule 8D of the Income Tax Rules,1962,(Rules) pertaining to those incurred for the purpose of earning exempt income. The A.O. had made the disallowance amounting to Rs. 10,16,640/- for the reason that the assessee had not submitted the details of exact source of investment made which amounted to 4.51 crores as on 31.03.2012 as opposed to 4.20 crores as on 31.03.2013.In the absence of any detail of source of investment, the A.O. inferred that the assessee had invested interest bearing funds for making investment in shares. Further he disallowed administrative and office expenses invoking Rule 8D(2)(iii) of the Rules.

30. The ld. CIT(A) deleted the disallowance made of interest noting that with respect to the investment made up to the end of the preceding year of 4.20 crores, the same had been decided by the Ld. CIT(A) in the preceding year that no disallowance was warranted u/s 14A of the Act since no exempt income had been earned by the assessee. He further noted that the incremental investment made in the impugned year to the tune of Rs.31.34 lakhs was made in foreign subsidiary companies income from which by way of dividend income was not exempt and therefore provisions of Section 14A were not attracted. He also noted that no dividend income had been earned by the assessee in the impugned year. Accordingly following the decision in the case of the assessee for A.Y. 2011-12 he deleted the disallowance made.

31. The Revenue has challenged the aforesaid order of the Ld.CIT(A) in Ground No.2 raised before us as under:

> *2. The Ld.CIT(A) has erred in law and on facts in restricting the disallowance U/S.14A r.w. Rule 8D amounting to Rs. 10,16,640/- without properly appreciating the facts of the case and the material brought on record*.

32. Before us, it was pointed out that the order of the Ld. CIT(A) in the preceding year deleting the disallowance had been upheld both by the ITAT and the Hon'ble High Court also. Further the assessee filed copy of his return of income and the balance sheet to demonstrate the fact that no exempt income by way of dividend income had been earned by the assessee during the year.

33. The Ld. D.R. was unable to controvert this fact before us.

34. In view of the same, we see no infirmity in the order of the Ld. CIT(A) deleting the disallowance made firstly on account of the fact that no exempt income was earned by the assessee during the year and on identical set of facts the Hon'ble jurisdictional High court in the case of the assessee itself in preceding year had upheld order of the ITAT deleting the disallowance made u/s 14A of the Act.

34.1. In view of above, the order of the ld. CIT(A) deleting the disallowance made u/s.14A is upheld. The ground of appeal of the Revenue is dismissed.

35. In effect the appeal of the Revenue is partly allowed for statistical purposes with Ground nos. 1 to 1.3 and ground no. 2 of being dismissed while ground no. 3 being allowed for statistical purposes.

36. The solitary ground of appeal of the Assessee being allowed for statistical purposes., the appeal of the assessee is allowed for statistical purposes.

37. In effect both the appeals of the Revenue in ITA Nos. 2256 & 2257/Ahd/2016 are partly allowed for statistical purposes.

38. In effect both the appeals of the Assessee in ITA Nos. 1724 & 1725/Ahd/2016 are allowed for statistical purposes.

Order pronounced in the open court on 29 -04-2022

Sd/-	**Sd/-**
(SIDDHARATHA NAUTIYAL)	**(ANNAPURNA GUPTA)**
JUDICIAL MEMBER True Copy	**ACCOUNTANT MEMBER**

Ahmedabad : Dated 29/04/2022

s**आदेश की प्रतिलिपि अग्रेषित** / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद