आयकर अपीलीय अधिकरण, ''ए'' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री चंद्र पूजारी,लेखा सदस्य एवं श्रीजी. पवन कुमार,न्यायिकसदस्यकेसमक्ष

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

आयकर अपील सं./I.T.A. Nos.822, 823 & 824/Mds/2016

निर्धारण वर्ष /Assessment years : 2008-09, 2009-10 & 2010-2011

M/s. Financial Software & Systems (P) Ltd, G-4, I Cross Street, SIPCOT IT Park, Rajiv Gandhi Salai, Siruseri, Navallur, Chennai 603 103.	**Vs.**	The Income Tax Officer, International Taxation I(2) Chennai.
[PAN AAACF 2351C] **(अपीलार्थी/Appellant)**		**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by : Shri. Sriram Seshadri, C.A.
& Shri M. Ashik Shah, C.A.

प्रत्यर्थी की ओर से /Respondent by : Shri. P. Radhakrishnan, IRS, JCIT.

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

आदेश / O R D E R

PER G. PAVAN KUMAR, JUDICIAL MEMBER:

The appeals filed by the assessee are directed against different orders of the Commissioner of Income-tax (Appeals)-16,

Chennai, dated 25.01.2016 for the above assessment years passed u/s. 201(1) & 201(1A) and 250 of the Income Tax Act, 1961 dated 29.01.2016 (herein after referred to as 'the Act'). Since the issue in these three appeals are common in nature, hence these appeals are combined, heard together, and disposed of by a common order for the sake of convenience, we consider the facts as narrated in ITA No.882/Mds/2016 of assessment year 2008-09 for adjudication.

2. The grounds of appeal raised by the assessee are under:-

> *''1.'The order passed by the Commissioner of Income-tax Appeals ["CIT(A)"] under section 250(6) of the Income-tax Act, 1961 ("Act") confirming the order of the Assessing Officer ("AO") passed under section 201(1)/201(lA) is not in accordance with law, contrary to the facts and circumstances of the present case and is in violation of principles of equity and natural justice.*
>
> *2.The learned CIT(A) erred in law and on facts by not considering the favorable decision of the Honorable Chennai Tribunal in the assessee's own case for the same assessment year wherein the Honorable Tribunal has held that there was no requirement for the appellant to deduct tax at source under section 195 of the Act and hence, no disallowance is warranted under 40(a)(i) of the Act.*
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> *3. The learned CIT(A) and the AO have erred in treating the appellant as an 'assessee in default' within the meaning of section 201(1) of the Act, without appreciating the fact the payments made to the non-residents towards the purchase of software products were not chargeable to tax India under the provisions of the Act and under the applicable tax treaties. Further, the Hon'ble ITAT in the assessee's own case held that the payments cannot be treated as Royalty even under the provisions of the Act.*
>
> *4. The CIT(A) and the AO failed to appreciate the fact the*

provisions of the section 201(1) of the Act itself would not be applicable if the there is no obligation to withhold tax under section 195 of the Act.

5.The learned CIT(A) and AO have erred in re-classifying the payments made to non-residents towards purchase of software as royalty.

6.The learned CIT(A) failed to appreciate that the order of the AO under section 201(1)/201(IA) was based on the order of the CIT(A), wherein the CIT(A) had disallowed the payments under section 40(a)(i) of the Act, which has now be decided in favor of the appellant by the Honorable Tribunal. Hence, the basis of the order under section 201(1)/201(IA) itself does not survive.

7. The learned CIT(A) and AO have erred in levying interest under section 201(IA) of the Act.

8. Without prejudice to the above, the learned AO has erred in taking into consideration an amount of Rs 16,91,22,981 for the purpose of proceedings under section 201 of the Act without appreciating the fact that taxes have already been deducted on Rs 9,33,67,964 being payment towards services.

9. Without prejudice to the above, the learned AO ought to have appreciated the fact that interest under section 201(IA) is to be computed only from the date on which taxes are due to be deducted up to the date of filing the return of income by the payee".

3. The Brief facts of the case are that the assessee company is engaged in providing software and related services in Banking and Financial Service Sector further provides services in electronic payment transactions under different modules. The assessee company renders a wide range of solutions for ATM/Point of sales and delivers services relating to driving, switching, mobile banking, internet commerce

gateway etc., In the normal course of business, the assessee company made payments to ACI Worldwide Singapore (Pte) Limited and M/s.Integrated Research Pvt. Ltd being two non-resident entities towards procurement of software products. The assessee company operates under a distribution model, were software products are procured from M/s. ACI Worldwide Singapore (Pte) Limited and M/s.Integrated Research Pvt. Ltd and in turn supplied these software products to various customers in India. The assessee company case was selected under scrutiny and assessment was completed/sec. 143(3) of the Act by disallowing payments to non-resident company towards purchase of software products u/s.40(a) (i) of the Act. The ld. Assessing Officer disallowed expenditure treated as royalty payments to non-resident companies and the ld. Commissioner of Income Tax (Appeals) has confirmed the order of the ld. Assessing Officer. On further appeal the Tribunal has deleted the addition and passed the order in the year 2014. The present proceedings arise out of order u/s.201(1) and 201(1A) of the Act. The ld. Assessing Officer found that the assessee company purchased software license from M/s. ACI Worldwide Singapore (Pte) Limited, Singapore and M/s.Integrated Research Pvt (Australia) and distributes to various banks in India and received foreign remittances of ₹35.78 crores during the financial years 2002-03 to 2009-2010. On examination of

the form 15CA, it was found that the assessee company has made foreign remittances to the companies without deducting taxes u/sec. 195 of the Act and survey operations were conducted u/s.133A of the Act on 28.10.2013 and statements are recorded from the Head of Finance Department. The Revenue has called for the explanations on remittances to foreign company being in the nature of ''Royalty" Defined under Income Tax Act and the DTAA of the two countries. It was explained that the assessee company has contested the view of the Revenue on treatment of Royalty and is pending before the appellant forums. The ld. Assessing Officer called for furnishing of documents, agreements, bills, invoice of foreign remittance in the financial year 2006-07 and 2007-08. In compliance, the assessee company filed explanations and the ld. Assessing Officer based on the documents collected during survey operations, issued show cause notice u/s.201(1)/201(1A) of the Act. In compliance, the assessee company objected to the proceedings initiated u/s.201(1) /201(1A) of the Act as bad in law as the ld. Assessing Officer has already disallowed the remittance made towards use of computer software u/s.40(a) (i) of the Act for the said assessment year and relied on the judicial decisions. The ld. Assessing Officer rejected the submissions and objections and further observed that the provisions are applicable due to failure to deduct tax on payments and the provisions of Sec.

40(a)(i) and Sec. 201(1) /201(1A) are independent. The TDS provisions are applicable for default of any person who is liable to deduct tax but fails to deduct tax on payments which are chargeable to tax under Act and disallowance u/s.40(a)(i) of the Act cannot be a reason for initiating proceedings u/s.201 of the Act. The ld. Assessing Officer relied on the provisions of sec.201 and concluded that the assessee company has defaulted and come within provisions applicable for the said assessment year and also relied on the provisions applicable to foreign remittances u/s.195 of the Act. The ld. Assessing Officer observed that it is mandatory for the payer to deduct tax at source on any sum payable or paid to any non-resident and the said amount is chargeable to tax under provisions of Income Tax Act and the deductee shall obtain non deduction certificate of TDS from jurisdictional Assessing Officer. Further, the circular No.4/2009 of CBDT, dated 29.06.2009 reflects the procedure mandated for non deduction of tax without insisting of no objection certificate from Department. The assessee company shall file an undertaking addressed to the ld. Assessing Officer on remittances accompanied by a certificate issued by the Chartered Accountant. The ld. Assessing Officer dealt on the provisions of law and the form No. 15CA and 15CB to be obtained from Chartered Accountant alongwith undertaking to be submitted electronically. The ld. Assessing Officer examined in

detail the remittances and purchase of software licence from M/s. ACI Worldwide Asia Pte. Ltd Singapore ₹14,50,30,104/- and M/s. Integrated Research Pte Ltd, Australia ₹2,40,92,877/-. The contention of the Department that in the quantum assessment the said payments are treated as Royalty and assessee company fails to deduct TDS. The ld. Assessing Officer observed that the license to use the software could constitute Royalty and the payments for purchase and use of software are covered u/s.9(1)(vi) of the Act. The ld. Assessing Officer dealt on the provisions of Sec. 9(1)(vi) of the Act in the order and referred to the DTAA between India and Australia in respect of Royalty under Article 12 and also DTAA between India and Singapore for royalty and fees from technical services and as per the wordings of DTTA of both the countries, even consideration received for simple use of copy right without acquiring a right to exploit is termed as Royalty. The DTAAs does not say use or right to use. The ld. Assessing Officer verified to the clauses of agreements entered between assessee company and Non Resident Companies on software purchases and unilaterally concluded that license to use software amounts to Royalty within the meaning of Sec. 9(1) (vi) of the Act and concluded that the assessee company should have deducted TDS and referred to the order of assessment of the ld. Assessing Officer disallowing expenditure towards purchase of software u/s.40(a)(i) of

the Act and the appeal filed before Commissioner of Income Tax (Appeals) –II, Chennai vide order in ITA Nos. 131, 132, 133, 563, 564, 565, 566 & 727/2013-14, dated 30.08.2013 was dismissed by confirming the order of ld. Assessing Officer. The ld. Assessing Officer made a distinction that the provisions of Sec. 40(a)(i) (a) and Sec. 201(1)/ 201(1A) of the Act proceedings are distinct and also relied on the submissions of the assessee company in quantum appeal before Commissioner of Income Tax (Appeals)-II and observation of the ld. Commissioner of Income Tax (Appeals) at page 17 to 21 of the order and judicial decisions. The ld. Assessing Officer considered the payments towards purchase of software as Royalty and usage of software is taxable in the hands of Non-Residents and TDS at 10% should have been deducted and applicability of provisions of Sec.195 of the Act and passed order under provisions of Sec. 201(1) and u/s.201(A) for TDS and interest aggregating ₹2,99,80,498/-. Aggrieved by the order, the assessee filed an appeal before Commissioner of Income Tax (Appeals).

4. In the appellate proceedings, ld. Authorised Representative argued the grounds and reiterated the submissions made before ld. Assessing Officer in the quantum appeal and before Commissioner of Income Tax (Appeals) in the earlier year proceedings. The ld.

Commissioner of Income Tax (Appeals) considered the submissions and the grounds raised against the order of u/sec. 201(1) and 201(1A) of the Act and categorically dealt on the grounds. Considering the background and applicability of provisions of TDS and DTAA provisions. The ld. Commissioner of Income Tax (Appeals) referred to the ledger accounts of license fees. The ld. Authorised Representative also relied on the provisions of DTAA and explained that purchase of software does not come within the purview of Royalty and Tribunal in the assessee's own case for the assessment years 2003-04 to 2010-2011 in ITA Nos.2190 to 2196 & 2199/Mds/2013 dated 5.06.2014 has decided the issue of disallowance u/s.40(a)(i) of the Act in favour of the assessee and is binding on the appellate authority, but the ld. Commissioner of Income Tax (Appeals) deferred on the decision and observe that the provisions of Sec. 40(a)(i) and Sec. 201(1) and 201(1A) of the Act are independent. The ld. Commissioner of Income Tax (Appeals) observed that the payments of Royalty is taxable in the hands of recipient and referred to the provisions of Sec. 9 and Explanations and the assessee is required to deduct TDS u/s.195 of the Act while making foreign remittance for software license which the assessee company has failed to do so and treated as assessee in default as per provisions of sec. 201(1) and 201(1A) and dismissed the assessee's grounds and directed ld. Assessing Officer to verify the

other TDS payment and partly allowed the appeal. Aggrieved by the ld. Commissioner of Income Tax (Appeals) order, the assessee filed an appeal before Tribunal.

5. Before us, the ld. Authorised Representative reiterated the submissions made in the assessment and appellate proceeding on quantum appeal and also submissions in the appellate proceedings u/s. 201(1) and 201(1A)of the Act. The ld. Commissioner of Income Tax (Appeals) has not followed the provisions of Sec.9 of the Act and DTAA agreements and ITAT order in assessee's own case in ITA Nos.2190 to 2196 & 2199/Mds/2013, were the Co-ordinate Bench of the Tribunal has considered that purchase of software is not in the nature of Royalty and therefore disallowance u/s.40(a)(i) of the Act are not applicable. Since the charging provisions of Sec. 40(a)(i) of the act is not applicable, further taxing for non deduction of TDS u/s.201 is bad in law and prayed for allowing the appeal.

6. Contra, the ld. Departmental Representative relied on the orders of Assessing authority and argued that the proceedings are distinct and relied on the lower authorities findings and vehemently opposed the grounds.

7. We heard the rival submissions, perused the material on record and order of the Tribunal. The crux of the issue being

applicability of provisions of Sec. 201(1) and 201(1A) of the Act. The assessee company has purchased software from two nonresidents companies being in Singapore and Australia and made payments on acquisition of software. The Assessing authority in original assessment disallowed the said amount u/s.40(a)(i) of the Act for non deduction of TDS as the transaction is in the nature of Royalty payments. On appeal, the Co-ordinate Bench of the Tribunal has held that procuring of software product and consideration paid does not fit in the nature of Royalty and allowed the appeal of the assessee. Now, the ld. Assessing Officer and ld. Commissioner of Income Tax (Appeals) having knowledge of the Tribunal order has distinguished the decision considering provisions of u/sec. 40(a)(i) and sec.201 & 201(1A) of the Act are different and calculated TDS payable alongwith interest u/s.201(1A) aggregating to ₹2,99,80,498/-. The question arises when there is no disallowance u/s.40(a)(i) of the Act whether, the ld. Assessing Officer can apply the provisions of Sec. 201(1) and Sec. 201(1A) of the Act. We are of the opinion that Sec. 40(a)(i) of the Act is charging provision on larger aspects and not applicable to the assessee. Due to fiction of both provisions, the provisions of sec. 40(a)(i) of the Act overrule the contemporary TDS provisions u/s. 201(1) & 201(1A) of the Act. The Co-ordinate Bench of this Tribunal has treated the payments not in the nature of Royalty in ITA Nos.2190

to 2196 & 2199/Mds/2013, dated 5th June, 2014 at page 35, para 47 to 60 of his order observed as under:-

> *'47. We heard the detailed arguments advanced from both sides and perused the judgments and orders and also the notes placed before us on the technical aspects of software.*
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> *48. On going through the facts and details of the case before us, we find that the assessee company has entered into agreements with ACI Singapore and IRPL Australia for supply of standard software products, which in turn, are to be sold in India to the customers of the assessee company mainly, Banks and Financial Institutions. The software transmitted to the assessee company is installed on a server with identifying location and machine No. of the customer. As per the terms of agreements, the assessee company do not have any exclusive right to distribute the software products. It obtains orders on its own account for customers in India and thereafter places orders with non-resident companies. When the products are delivered to the assessee, it sells the products to the customers in India. The non-resident companies raise invoices on the assessee company and in turn, the assessee company raises separate invoices on the end users. It is to be seen that the orders are placed by customers and banks in India with the assessee company on a need based arrangement. The supply of the products are made by the non-resident companies only after approving the technicality of the software module and other necessary particulars. The software products are delivered to the assessee on a CD/any other media specified in the invoices. It is seen that the assessee does not have ownership in the copyright supplied by the non-resident companies. It is also to be seen that the assessee does not have any right to make copies of software or use the software anywhere else. The software is carefully marked for that particular customer to whom the assessee has sold the software product. From the above features, it is clear that the relationship subsisted between the assessee company and the non-resident companies was on a principal-to-principal basis. The risk of the failure of the software product is borne by the assessee company. The assessee company does not have any right to make changes in the software supplied by ACI Singapore and IRPL Australia. The assessee company is permitted to make only nominal/cosmetic modifications for the purpose of installing the software and running the software product in the system of customers. The software transferred by the non-resident companies is a standard software.*

49. The services rendered by the assessee in installing the software products in the system of its customers are in the nature of making the software compatible to the environment of the individual customers. The assessee company never becomes the owner of the software. The intellectual property in the software products always remains with the ACI Singapore and IRPL Australia.

50. The decisions cited by the learned counsel appearing for the assessee support the above stated position of the case. In the decisions of Dassault Systems KK, 322 ITR 125(AAR), CIT vs. Dynamic Vertical Software India (P) Ltd., 332 ITR 222, DIT vs. Ericsson AB, 343 ITR 470, the courts have held that where the assessee is purchasing software from the vendor and selling the same further in Indian market, the consideration paid for such purchase could not be termed as "Royalty". It is held that in order to constitute Royalty, what is contemplated, is a payment that is depending on user of copyright and not a lump sum paid for the acquisition of copyrighted article

51. In the present appeals also, what has been purchased by the assessee from ACI Singapore and IRPL Australia was only copyrighted articles and not copyright, proper. Within the meaning of Indian Copyright Act, 1957, a copyright is an exclusive right to reproduce software including storage of the same in electronic machines with exclusive right to sell it. In the present case, the assessee does not have ownership of the software and does not have right to reproduce the said software. It is in fact only procuring copyrighted software product meant for a particular customer in India. The technical role of the assessee is limited in installing and running the software product in the system of customers in India. Therefore, we find that the assessee is right in its contention that the payments made by the assessee company in the previous year relevant to the assessment years under appeal to non-resident companies are only purchase consideration for procuring copyrighted software products. They were not in the nature of Royalty".

52. The learned Commissioner, in the course of his arguments, has stated that all the above judgments relied on by the assessee were rendered before the retrospective amendment brought in sec.9(1)(vi) by Finance Act, 2012. Before the amendment brought in by Finance Act, 2012, Royalty has been defined as consideration for the transfer of all or any rights (including the granting of a licence) in respect of any copyright, literary, artistic or scientific work including films or video tapes for use in connection with

television or tapes for use in connection with radio broadcasting, but not including consideration for the sale, distribution or exhibition of cinematographic films. The amendment brought in sec. 9(1)(vi) is an explanation for the purpose of removing doubts. It is clarified that consideration for the transfer of all or any right for use or right to use a computer software (including granting of a licence) irrespective of the medium through which such right is transferred, constitutes Royalty.

53. On a comparative reading of the expression "Royalty", before and after the amendment made by the Finance Act, 2012, we are not able to find any paradigm shift in the meaning of term "Royalty", from the old one to new one. In both the expressions, "Royalty" means basically the consideration made for the transfer of all or any rights of something. In the new amended expression also it is the same that the transfer of all or any rights of something. The only clarification made by the amendment is that such all or any rights included transfer of all or any rights in respect of a computer software also. It means the clarification has included the software products also in the ambit of other items like literary, artistic or scientific work including films etc. It is easily seen that the clarification has been brought only to include computer software also in the ambit of transfer of all or any rights so as to determine the nature of payment. Therefore, there is no change in the concept of Royalty either before or after the amendment.

54. Anyhow, even if the amendment brought in sec. 9(1)(vi) by Finance Act, 2012, is considered as a milestone, the judgment rendered by the Hon'ble Delhi High Court in the case of Infrasoft Ltd., 264 CTR 329, really supports the argument of the assessee. In the said decision, even after the amendment, the Hon'ble Delhi High Court has held that the amount received by the assesse from a non-resident company for granting license to use copyright software to its own business purposes could not be brought to tax as Royalty under Article 12(3) of Indo-US DTAA. The court observed that where it is a case of mere transfer of right to use copyrighted material like software programme, the consideration paid by the assessee does not give rise to Royalty in the hands of vendees. The judgment of the Hon'ble Delhi high court in the case of infrasoft Ltd. itself supports the view that no change has been brought in sec. 9(1)(vi) by Finance Act, 2012, in the concept of Royalty.

55. The learned Commissioner relied on a recent decision of ITAT, Mumbai Bench, rendered in the case of Reliance

Infocom Ltd., 98 DTR (Mumbai)(Trib) 66, wherein the Tribunal has held that the payments made to suppliers for the software can be said to be payments for the use or right to use copyrights and, therefore, such payments amount to Royalty and liable for deduction of tax at source under sec. 195. In the said case, what has been acquired by the Indian company is a computer software i.e. "software proper". It is not a case, where Indian company had acquired a software product in the nature of "copyrighted article". Therefore, there is a fundamental difference in the subject matter of transaction considered in the cases cited by the learned counsel appearing for the assessee and the Tribunal decision relied on by the learned Commissioner. We, therefore, find that the decision of ITAT, Mumbai Bench, in the case of Reliance Infocom Ltd. stands on a different footing and does not apply to the present case.

56. As we have already reached a conclusion that the assessee has procured copyrighted articles from the nonresident companies, ACI Singapore and IRPL Australia and payments made by the assessee company to those companies were not in the nature of Royalty, within the provisions of Indian Income-tax Act itself, we do not find it necessary to dwell upon the detailed arguments made by the learned counsel appearing for the assessee, to examine the issue in the light of the provisions of the Act vis-à-vis terms of Indo-Singapore DTAA and Indo-Australia DTAA.

57. Anyhow, we would like to examine a specific argument advanced by the learned counsel appearing for the assessee that no disallowance under sec. 40(a)(i) on account of retrospective amendment could be made, as the assesse was transacting business in the relevant previous year period. In the light of the law, as it stood at that time, it was not possible for the assessee to foresee any amendment that would be brought in the future. The amendment in sec. 9(1)(vi) was brought by Finance Act, 2012, whereas the latest previous year in the present case ended on 31.3.2010. The amendment has been brought clearly after two years from the end of the previous year of the last assessment year involved in these appeals. For this proposition, the learned counsel has relied on the decision of ITAT, Mumbai Bench, rendered in the case of Channel Guide India Ltd. vs. ACIT, 139 ITD 49. On similar facts, it was held in the said decision that an assessee could not be held liable to deduct tax at source relying on subsequent amendment in the Act with retrospective effect. The Tribunal observed that the assessee

cannot foresee future change of law and therefore, there is an impossibility of performance on the part of the assessee as on the date of incurring such expenditure.

58. We find much force in the above contention advanced by the learned counsel appearing for the assessee. Here also, it is a subsequent amendment with retrospective effect. As held by ITAT, Mumbai Bench, in such cases, the assessee is constrained by impossibility of performance. The dictum impossibiliun nulla obligation est, states that there is no obligation to do impossible things. It is to be seen that the law does not compel to do the impossible as enshrined in the principle lex non cogit ad impossibilia. The jurisprudence has also accepted as a basic dictum, impotentia excusat legem, that impossibility is an excuse in law.

59. When the assessee is constrained with the impossibility of performance, it is futile to argue that the assessee ought to have deducted tax at source in the assessment years earlier to amendment brought in sec.9(1)(vi) by Finance Act, 2012. It is not possible to do or undo or to bell or unbell the past.

60. Therefore, in the light of above discussions, we find that there was no requirement on the part of the assessee company to deduct tax at source as provided under sec.195 of the Act. Accordingly, we have to hold that the assessing authority is not justified to invoke sec.40(a)(i) and make disallowance in respect of the amounts paid by the assessee company to ACI Singapore and IRPL Australia. The disallowances are therefore, deleted.

We respectfully following the decision of Co-ordinate on the issue of purchase of software is not in the nature of Royalty and no disallowance u/s.40(a)(i) of the Act is warranted. We set aside the order of ld. Commissioner of Income Tax (Appeals) concurred with the Assessing Officer in passing order u/s.201(1) and 201(1A) of the Act and allow the ground of the assessee. The appeal of the assessee is

allowed.

8. Consequently, the appeals of the assessee in ITA Nos.823 & 824/Mds/2016, for assessment years 2009-2010 & 2010-2011 13 are allowed.

9. In the result, the appeals of the assessee in ITA Nos.822, 823 & 824/Mds/2016 are allowed.

Order pronounced on Wednesday, the 22nd day of June, 2016, at Chennai.

Sd/-	Sd/-
(चंद्र पूजारी)	**(जी. पवन कुमार)**
(CHANDRA POOJARI)	**(G. PAVAN KUMAR)**
लेखा सदस्य /ACCOUNTANT MEMBER	**न्यायिक सदस्य/JUDICIAL MEMBER**

चेन्नई/Chennai
दिनांक/Dated: 22.06.2016
KV

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