

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "C" KOLKATA*

Before **Shri Waseem Ahmed, Accountant Member** and
Shri S.S.Viswanethra Ravi, Judicial Member

ITA No.1869-1870/Kol/2013 Assessment Years: 2006-07 & 2007-08
--

DCIT, Central Circle-VII, Aayakar Bhwan, Poorva, 110, Shantipally, Kolkata- 700 107	बनाम / V/s.	Sri Shyam Sunder Dhanuka, 4 th Floor, Naveen Apartment, 29, Ballygunj Park, Kolkata-700 019 [PAN No. AFQPP 0287 P]
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri Amitabha Roy, JCIT-DR
प्रत्यर्थी की ओर से/By Respondent	Shri S.K.Tulsian, Advocate
सुनवाई की तारीख/Date of Hearing	27-05-2016
घोषणा की तारीख/Date of Pronouncement	20-07-2016

आदेश /O R D E R

PER Waseem Ahmed, Accountant Member:-

Both appeal by the Revenue are directed against the common orders of Commissioner of Income Tax (Appeals) Central-I, Kolkata dated 05.03.2013. Assessments were framed by DCIT, Central Circle-VII Kolkata u/s 153C/143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide his orders dated 24.12.2010 for assessment years 2006-07 and 2007-08 respectively. Penalty levied by Assessing Officer u/s 271(1)(c)/274 of the Act vide his orders dated 27.12.2011 respectively.

2. Except figure the issues are same in both the appeals therefore we are taking the facts of the case for **AY 2006-07** as a lead case for the sake of convenience, we pass a consolidated order for both the appeals. Grounds raised by Revenue per its appeal are reproduced below:-

“1. The CIT(A), Central-I, Kolkata has erred in deleting the penalty u/s. 271(1)(c) imposed upon the assessee to the tune of Rs.36,86,345/- by the AO.

2. On the facts and circumstances of the case and also in law, the CIT(A) has erred in deleting the penalty on the presumption that Explanation 5A to Sec. 271(1)(c) does not apply to assessment completed u/s. 153C of the IT Act.

3. On the facts and circumstances of the case and also in law, the CIT(A) is perverse in as much as it fails to take into account the express provisions of Sec. 153C(1) of the IT Act.

4. On the facts and circumstances of the case and also in law, the CIT(A) has erred in not appreciating the position of law that assessment under Sec. 153C is made in accordance with the provision of Sec. 153A and hence the Explanation 5A to Sec. 271(1)(c) squarely apply to the assessment completed under Sec. 153C.

5. On the facts and circumstances of the case and also in law, the CIT(A) has erred in deciding that there is no concealment as because there was no difference between the income returned under Sec. 153C and income assessed under Sec. 153C, whereas the Explanation 5A to Sec. 271(1)(c) has clarified that if the income has not been declared in the original return filed under Sec. 139 then the income declared in the return under Sec. 153C shall be deemed to have been concealed.”

3. Inter-connected issue in grounds No.1 to 5 are that L'd CIT(A) erred in deleting the penalty levied by Assessing Officer as per Explanation 5A to Sec. 271(1)(c) of the Act.

4. Before coming to the specific issue let us understand the history of the case. In the present case the assessee is an individual and engaged in the business of civil construction, real estate and other related contractual jobs. There was a search and seizure operation conducted at different premises of SALTEE Group (SG for short) on 25.02.2009. As a result of search, certain documents were impounded including the documents pertaining to the issue raised in this appeal which are marked as DS/1 to

DS/3. These impounded documents are the correspondence between Mayur Sales (P) Ltd. represented by assessee and Shri Kamal Gandhi about the purchase of the immovable property. Accordingly, AO sought the clarification from the persons of SG about the papers marked as DS/1 to DS/3. In response to, Shri Dinesh Sancheti on 25.02.2009 replied that SG has no connection with the transactions as narrated in these seized papers except the fact that these two parties are personal friend of mine and these seized papers are belonging to them which are merely lying with me (Sh. Dinesh Sancheti). On the scrutiny of the papers it was revealed that some payment in the form of cheques and cash have been made for the purchase of land by the assessee to Shri Kamal Gandhi. Accordingly, AO issued summon u/s 131 of the Act to assessee, on confrontation, he accepted that the payment was made for the investment in the land through various companies as detailed under:-

Sl No	Name of company	Paid to	FY	Amount (Rs)	Remark(s)
1	Mayur Sales Pvt. Ltd.	Gayatri Mondal (1)	2005-06	100,800/-	
		Gayatri Mondal (2)	2005-06	100,800/-	
		Hari Das Mondal	2005-06	4,763,950/-	
		Narayan Das Mondal	2005-06	536,350/-	
		Registration charges	2005-06	585,845/-	
		Arun Kr. Bhoumik	2006-07	20,240/-	
		Arun Kr. Bhoumik	2007-08	(20,240/-)	Cancelled
		Arun Kr. Bhoumik	2007-08	21,580/-	
		Navketan Enterprises	2008-09	399,700/-	
		Cash final settlement	2008-09	100,000/-	
2	Abha Vyapaar Pvt. Ltd	Gayatri Mondal	2006-07	437,500/-	
		Arun K. Bhoumik	2007-08	38,420/-	
4	Bhavsagar Sales Pvt. Ltd	Hari Das Mondal	2006-07	180,600/-	
5	Jagran Marketing Pvt. Ltd.	Hari Das Mondal	2006-07	525,000/-	
		Arun Kr. Bhoumik	2007-08	38,775.00	
6	Progressive Vyappar Pvt. Ltd.	Hari Das Mondal	2006-07	437,500/-	
		Arun Kr Bhoumik	2007-08	36,540/-	
7	Sansakar Goods Pvt Ltd	Hari Das Mondal	2006-07	525,000/-	
		Arun Kr Bhoumik	2007-08	38,775/-	

8	Cash			14,374,155/-	
	Total			23,241,290/-	

From the above, it was clear that assessee has made total undisclosed investment for ₹1,43,74,155/-. Out of the total undisclosed investment a sum of Rs. 1,09,14,155 was invested in the AY 2006-07 and balance of Rs. 34,60,000.00 was invested in the AY 2007-08. The assessee during the course of search proceedings u/s 132A of the Act has admitted the undisclosed investment and offered the same to tax in the respective years as stated above. Accordingly, AO further issued notice as Explanation 5 to Section 271(1)(c) of the Act for initiating penalty proceedings on the assessee. In response thereto, it was submitted that assessee vehemently came forward and offered the aforesaid undisclosed investment as income and for that purpose, assessee has filed revised return of income. Assessee has paid all the taxes on the undisclosed income which was accepted by AO in Assessment proceedings. However, AO disregarded the plea of assessee by holding that assessee filed the return income u/s 139 of the Act before the date of search and such income was not declared therein. The income was declared by the assessee as a result of search which was initiated after 01.06.2007 and the provision of Explanation-5A is applicable. Accordingly, AO has levied the penalty on account of concealment of income u/s 271(1)(c) of the Act.

5. Aggrieved, assessee preferred an appeal before L'd CIT(A) where assessee submitted that the provision of Sec. 153C of the Act starts with *non obstante* clause which is having overriding effect to the other provision of Income Tax Act, which is starts with the words “**Notwithstanding anything contained in Sec. 139, Sec. 147, Sec. 148... ..**” So the return filed by assessee u/s 139(1) of the Act goes out of the picture in case of re-assessment proceedings are carried out u/s 153C of the Act. As such, the return filed by assessee in response to notice issued u/s. 153C of the Act has been accepted by AO with the assessment proceedings and no addition whatsoever was warranted to the total income of assessee. Accordingly, there is no scope for levying penalty on account of concealment of income u/s 271(1)(c) of the Act.

The assessee further submitted that the provision of Explanation 5A to Sec. 271(1)(c) of the Act starts with the words which states that “ where, in the course of search initiated u/s 132 on or after 1st day of June, 2007”. From the plain reading of the provision of Section, it is clear that Explanation 5A to Sec. 271(1)(c) is applied to assessee where the search was conducted. In the instant case, search was not conducted upon the assessee, therefore the provision of Explanation 5A to Sec. 271(1)(c) is not applicable to the assessee. Accordingly, L’d CIT(A) deleted the penalty levied by AO by observing as under:-

- i) The provision of Sec. 153A, 153B and 153C if read jointly then it shows that these provisions are complete course for such assessment where such penalty initiated after 31.03.2003. However, these provisions of the Act demand to exclude the normal assessment procedure as covered u/s 139/147/148, 149/151/153 of the Act. In this circumstances, L’d CIT(A) opined that there is no need to make reference to the provision as specified for filing return of income u/s. 139 of the Act for the purpose of imposition of penalty u/s 271(1)(c) of the Act.
- ii) The income offered in response to the notice issued u/s 153C of the Act was accepted by the Assessing Officer without making any addition. Therefore, there was no concealment of income as per the provisions of Explanation 5A to Sec. 271(1)(c) of the Act.
- iii) As per the provision of Explanation 5A to Sec. 271(1)(c), the penalty will be levied in case search was conducted upon the assessee u/s 132 of the Act, but in the present case, no search was initiated u/s. 132 of the Act. There is no question of levying the penalty under Explanation 5A to Sec. 271(1)(c) of the Act.

In view of the above, L’d CIT(A) held that the provisions of Explanation 5A to Section 271(1)(c) of the Act are not applicable to the assessee and accordingly deleted the penalty imposed by AO.

Being aggrieved by this order of L’d CIT Revenue is in appeal before us.

6. The Id. DR before us submitted that the instant case of the assessee is duly covered under explanation 5A to section 271(1)(c) of the Act and vehemently relied on the order of AO.

On the other hand, Ld AR filed paper book which is running pages from 1 to 97 and reiterated same submission as stated before L'd CIT(A) and submitted various case laws in support of its claim which are reproduced below:-

1) DCIT vs. Shri Vivek Kr. Kathoria WTA No. 02-08/Kol/2013 dt. 15.05.2015

2) DCIT vs. M/s Pratap Properties Pvt. Ltd. ITA No.1386-88/Kol/2010 dt. 10.02.2016

He further submitted that assessee has voluntarily disclosed income without detection by the Department. All the documents impounded during the search proceedings were pertaining to different companies and nowhere the name of assessee was mentioned in those seized documents. In support of its claim the Ld. AR drew our attention on pages 18 to 23 of the paper book where the seized papers were placed. In none of the case, the name of assessee was appearing on those seized document. Again, he drew our attention on page 32 of the paper book and submitted that no specific charge has been mentioned in the notice issued u/s 274 of the Act. The notice is silent whether the penalty is levied for concealment of income or for furnishing inaccurate particulars of income. Lastly, he requested the Bench to uphold the order of Ld CIT.

7. We have heard the rival contentions and perused the materials available on record. From the foregoing discussion, we find that there was a search operation conducted on premises of SALTEE Group and during the course of search certain documents were impounded with regard to some transactions for the purchase of land. On query by AO, assessee submitted that these are the papers belonging to M/s Mayur Sales Pvt. Ltd. and Kamal Gandhi. We accordingly find that, as such there was no role of the Searched Party. Accordingly, AO issued notice to assessee who voluntarily admitted the undisclosed income and revised income tax return and paid tax thereon by filing revised return which was accepted by the AO. The AO also initiated the penalty proceedings which was subsequently deleted by Ld CIT(A) in appellate stage on the ground that there was no mismatch in the income of assessee

which declared by assessee u/s. 153C of the Act and the assessee was not search party u/s 132 of the Act. Therefore, undisclosed income is out of the purview of the provisions specified under Explanation 5A to Sec. 271(1)(c) of the Act. Now the question, before us arise so as to whether the undisclosed income declared by assessee in pursuance to notice u/s. 153C of the Act is subject to penalty under Explanation 5A to Sec. 271(1)(c) of the Act in the aforesaid facts and circumstances. From the submission of assessee, we agree that name of assessee was nowhere recorded in the seized documents but assessee himself voluntarily came forward and offered the undisclosed income u/s. 147 of the Act. However, we do not agree with the findings of Ld CIT(A) that assessee was not searched u/s 132 of the Act, therefore, the provision of Explanation 5A to Sec. 271(1)(c) of the Act is not applicable to assessee. At this juncture, we would like to reproduce the provision of Explanation 5A to Sec. 271C which are reproduced as under :-

“[271. Failure to furnish returns, comply with notices, concealment of income, etc.

(1)....

(2)... ..

[Explanation 5A. – Where, in the course of a search initiated under section 132 on or after the 1st day of June, 2007, the assessee is found to be the owner of –

(i) any money, bullion, jewellery or other valuable article or thing (**hereinafter in this Explanation referred to as assets**) and the assessee claims that such assets have been acquired by him by utilizing (**wholly or in part**) his income for any previous year; or

(ii) any income based on any entry in any books of account or other documents or transactions and he claims that such entry in the books of account or other documents or transactions represents his income (wholly or in part) for any previous year,

which has ended before the date of search and,-

(a) where the return of income for such previous year has been furnished before the said date but such income has not been declared therein; or

(b) the due date for filing the return of income for such previous year has expired but the assessee has not filed the return, then, notwithstanding that such income is declared by him in any return of income furnished on or after the date of search, he shall, for the purposes of imposition of a penalty under clause (c) of sub-section (1) of this section, be deemed to have concealed the particulars of his income or furnished inaccurate particulars of such income.]

From a bare reading, we find that it is clear that there is no requirement for levying the penalty under Explanation 5A to Sec. 271(1)(c) that the party to whom the assessment proceedings initiated u/s 153C of the Act should be searched u/s. 132 of the Act. Therefore, we reject the finding of Ld CIT(A). We also do not agree with the finding of Ld CIT(A) that the income furnished in response to notice u/s. 153C of the Act was accepted by AO in assessment proceedings framed u/s. 153C of the Act without making any such addition. In the instant case, it is pertinent to note that the assessee offered its undisclosed income only after initiation of search u/s 132 of the Act on M/s SALTEE Group and after issuing the notice u/s 153C of the Act. So in our view, it is not the case that assessee has voluntarily offered the undisclosed income to tax. Therefore the reasons given by the Id. CIT(A) with regard to the deletion of party are not tenable. However, we find that notice issued u/s. 274 of the Act is silent about the charge under which penalty proceedings has been initiated whether it was initiated for concealment of income or for furnishing inaccurate particulars of income. On this basis, Hon'ble Karnataka High Court in the case of *CIT & Anr. Vs. Manjunatha Cotton and Ginning Factory* has laid down the following principles to be followed in the matter of imposing penalty u/s. 271(1)(c) of the Act.

The Hon'ble Karnataka High Court in the case of *Manjunatha Cotton and Ginning Factory*, 359 ITR 565 (Karn) (supra), has held that notice u/s. 274 of the Act should specifically state as to whether penalty is being proposed to be imposed for concealment of particulars of income or for furnishing inaccurate particulars of income. The Hon'ble High court has further laid down that certain printed form where all the grounds given in section 271 are given would not satisfy the requirement of law. The Court has also held that initiating penalty proceedings on one limb and find the assessee guilty in another limb is bad in law. It was submitted that in the present case, the aforesaid decision will squarely apply and all the orders imposing penalty have to be held as bad in law and liable to be quashed.

The Hon'ble Karnataka High Court in the case of *Manjunatha Cotton and Ginning Factory (supra)* has laid down the following principles to be followed in the matter of imposing penalty u/s.271(1)(c) of the Act.

“NOTICE UNDER SECTION 274

*“59. As the provision stands, the penalty proceedings can be initiated on various ground set out therein. If the order passed by the Authority categorically records a finding regarding the existence of any said grounds mentioned therein and then penalty proceedings is initiated, in the notice to be issued under Section 274, they could conveniently refer to the said order which contains the satisfaction of the authority which has passed the order. However, if the existence of the conditions could not be discerned from the said order and if it is a case of relying on deeming provision contained in Explanation-1 or in Explanation-1(B), then though penalty proceedings are in the nature of civil liability, in fact, it is penal in nature. In either event, the person who is accused of the conditions mentioned in Section 271 should be made known about the grounds on which they intend imposing penalty on him as the Section 274 makes it clear that assessee has a right to contest such proceedings and should have full opportunity to meet the case of the Department and show that the conditions stipulated in Section 271(1)(c) do not exist as such he is not liable to pay penalty. The practice of the Department sending a printed form where all the ground mentioned in Section 271 are mentioned would not satisfy requirement of law when the consequences of the assessee not rebutting the initial presumption is serious in nature and he had to pay penalty from 100% to 300% of the tax liability. As the said provisions have to be held to be strictly construed, notice issued under Section 274 should satisfy the grounds which he has to meet specifically. Otherwise, principles of natural justice is offended if the show cause notice is vague. **On the basis of such proceedings, no penalty could be imposed on the assessee.***

60. Clause (c) deals with two specific offences, that is to say, concealing particulars of income or furnishing inaccurate particulars of income. No doubt, the facts of some cases may attract both the offences and in some cases there may be overlapping of the two offences but in such cases the initiation of the penalty proceedings also must be for both the offences. But drawing up penalty proceedings for one offence and finding the assessee guilty of another offence or finding him guilty for either the one or the other cannot be sustained in law. It is needless to point out satisfaction of the existence of the grounds mentioned in Section 271(1)(c) when it is a sine qua non for initiation or proceedings, the penalty proceedings should be confined only to those grounds and the said grounds have to be specifically stated so that the assessee would have the opportunity to meet those grounds. After, he places his version and tries to substantiate his

*claim, if at all, penalty is to be imposed, it should be imposed only on the grounds on which he is called upon to answer. It is not open to the authority, at the time of imposing penalty to impose penalty on the grounds other than what assessee was called upon to meet. Otherwise though the initiation of penalty proceedings may be valid and legal, the final order imposing penalty would offend principles of natural justice and cannot be sustained. **Thus once the proceedings are initiated on one ground, the penalty should also be imposed on the same ground. Where the basis of the initiation of penalty proceedings is not identical with the ground on which the penalty was imposed, the imposition of penalty is not valid. The validity of the order of penalty must be determined with reference to the information, facts and materials in the hands of the authority imposing the penalty at the time the order was passed and further discovery of facts subsequent to the imposition of penalty cannot validate the order of penalty which, when passed, was not sustainable.***

61. The Assessing Officer is empowered under the Act to initiate penalty proceedings once he is satisfied in the course of any proceedings that there is concealment of income or furnishing of inaccurate particulars of total income under clause (c). Concealment, furnishing inaccurate particulars of income are different. Thus the Assessing Officer while issuing notice has to come to the conclusion that whether is it a case of concealment of income or is it a case of furnishing of inaccurate particulars. The Apex Court in the case of Ashok Pai reported in 292 ITR 11 at page 19 has held that concealment of income and furnishing inaccurate particulars of income carry different connotations. The Gujarat High Court in the case of MANU ENGINEERING reported in 122 ITR 306 and the Delhi High Court in the case of VIRGO MARKETING reported in 171 Taxman 156, has held that levy of penalty has to be clear as to the limb for which it is levied and the position being unclear penalty is not sustainable. Therefore, when the Assessing Officer proposes to invoke the first limb being concealment, then the notice has to be appropriately marked. Similar is the case for furnishing inaccurate particulars of income. The standard proforma without striking of the relevant clauses will lead to an inference as to non-application of mind.”

7.2 The final conclusion of the Hon’ble Court was as follows:-

“63. In the light of what is stated above, what emerges is as under:

- a) Penalty under Section 271(1)(c) is a civil liability.
- b) Mens rea is not an essential element for imposing penalty for breach of civil obligations or liabilities.

- c) Willful concealment is not an essential ingredient for attracting civil liability.
- d) Existence of conditions stipulated in Section 271(1)(c) is a sine qua non for initiation of penalty proceedings under Section 271.
- e) The existence of such conditions should be discernible from the Assessment Order or order of the Appellate Authority or Revisional Authority.
- f) Even if there is no specific finding regarding the existence of the conditions mentioned in Section 271(1)(c), at least the facts set out in Explanation 1(A) & (B) it should be discernible from the said order which would by a legal fiction constitute concealment because of deeming provision.
- g) Even if these conditions do not exist in the assessment order passed, at least, a direction to initiate proceedings under Section 271(1)(c) is a sine qua non for the Assessment Officer to initiate the proceedings because of the deeming provision contained in Section 1(B).
- h) The said deeming provisions are not applicable to the orders passed by the Commissioner of Appeals and the Commissioner.
- i) The imposition of penalty is not automatic.
- j) Imposition of penalty even if the tax liability is admitted is not automatic.
- k) Even if the assessee has not challenged the order of assessment levying tax and interest and has paid tax and interest that by itself would not be sufficient for the authorities either to initiate penalty proceedings or impose penalty, unless it is discernible from the assessment order that, it is on account of such unearthing or enquiry concluded by authorities it has resulted in payment of such tax or such tax liability came to be admitted and if not it would have escaped from tax net and as opined by the assessing officer in the assessment order.
- l) Only when no explanation is offered or the explanation offered is found to be false or when the assessee fails to prove that the explanation offered is not bonafide, an order imposing penalty could be passed.
- m) If the explanation offered, even though not substantiated by the assessee, but is found to be bonafide and all facts relating to the same and material to the computation of his total income have been disclosed by him, no penalty could be imposed.

n) The direction referred to in Explanation IB to Section 271 of the Act should be clear and without any ambiguity.

o) If the Assessing Officer has not recorded any satisfaction or has not issued any direction to initiate penalty proceedings, in appeal, if the appellate authority records satisfaction, then the penalty proceedings have to be initiated by the appellate authority and not the Assessing Authority.

p) Notice under Section 274 of the Act should specifically state the grounds mentioned in Section 271(1)(c), i.e., whether it is for concealment of income or for furnishing of incorrect particulars of income

q) Sending printed form where all the ground mentioned in Section 271 are mentioned would not satisfy requirement of law.

r) The assessee should know the grounds which he has to meet specifically. Otherwise, principles of natural justice is offended. On the basis of such proceedings, no penalty could be imposed to the assessee.

s) Taking up of penalty proceedings on one limb and finding the assessee guilty of another limb is bad in law.

t) The penalty proceedings are distinct from the assessment proceedings. The proceedings for imposition of penalty though emanate from proceedings of assessment, it is independent and separate aspect of the proceedings.

u) The findings recorded in the assessment proceedings in so far as "concealment of income" and "furnishing of incorrect particulars" would not operate as *res judicata* in the penalty proceedings. It is open to the assessee to contest the said proceedings on merits. However, the validity of the assessment or reassessment in pursuance of which penalty is levied, cannot be the subject matter of penalty proceedings.

The assessment or reassessment cannot be declared as invalid in the penalty proceedings.” (emphasis supplied)

It is clear from the aforesaid decision that on the facts of the present case that the show cause notice u/s. 274 of the Act is defective as it does not spell out the grounds on which the penalty is sought to be imposed. Following the decision of the Hon’ble Karnataka High Court in the case of *Manjunatha Cotton and Ginning Factory* (supra) we hold that the orders imposing penalty in the assessment year under consideration has to be held as invalid and consequently penalty imposed is cancelled.

7.3 For the reasons given above, we hold that levy of penalty in the present case cannot be sustained. We, therefore, cancel the orders imposing penalty u/s 271(1)(c) of the Act on the assessee and this ground of the assessee's appeal is allowed.

Coming to Revenue's Appeal in ITA No.1870/Kol/2013 A.Y 07-08

Since, the issue in the present appeal is common and identical except figure involved to the appeal of Revenue in ITA No.1869/Kol/2013 as mentioned hereinabove, accordingly our decision in Revenue's appeal in ITA No. 1870/Kol/2013 shall be followed and accordingly same is dismissed. We hold accordingly.

8. In the result, both the appeal of Revenue stand dismissed.

Order pronounced in open court on 20/07/2016

Sd/-
(S.S.Viswanethra Ravi)
Judicial Member

Sd/-
(Waseem Ahmed)
Accountant Member

*Dkp

दिनांक:- 20/07/2016 कोलकाता / Kolkata

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

1. अपीलार्थी/Appellant-DCIT, Central Circle-VII, Aayakar Bhawan, Poorva, 110, Shantipally, Kolkata-700 107
2. प्रत्यर्थी/Respondent-Sri Shyam Sunder Dhanuka, 4th Floor, Naveen Apartment, 29, Ballygunj Park, Kolkata-700 019
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता