आयकर अपीलीय अधिकरण, इन्दौर न्यायपीठ, इन्दौर

IN THE INCOME TAX APPELLATE TRIBUNAL INDORE BENCH, INDORE

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER AND SHRI MANISH BORAD, ACCOUNTANT MEMBER

ITA No.472&473/Ind/2015
Assessment Years: 2007-08 & 2010-11

DCIT-1, Bhopal	**बनाम**/	M/s. AG8 Ventures Ltd., M.P. Nagar, Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.AADCA1214E		

C.O. No.19/Ind/2016
(Arising out of ITA No.473/Ind/2015)
Assessment Years: 2010-11

M/s. AG8 Ventures Ltd., M.P. Nagar, Bhopal	**बनाम**/	DCIT-1, Bhopal
(Appellant)	Vs.	(Revenue)

Appellant by	Shri K.G. Goyal, Sr.D.R.
Respondent by	Shri Ashish Goyal & Shri N.D. Patwa, A.Rs
Date of Hearing:	**10.12.2018**
Date of Pronouncement:	**08.01.2019**

आदेश / O R D E R

PER KUL BHARAT, J.M:

These two appeals by the revenue and cross objection by the assessee are directed against two different orders of the CIT(A), Bhopal, both dated 23.3.2015 pertaining to the assessment years 2007-08 & 2010-11. Since identical grounds have been raised, both the appeals and cross objections were taken up together for the sake of convenience and brevity. First we take up ITA No.472/Ind/2015, wherein the revenue has raised following grounds of appeal:

> *"Whether on the facts and in the circumstances of the case the CIT(A) erred in deleting the addition of Rs.65,41,636/- made under section 80IB(10) of the Income Tax Act, 1961."*

2. The only effective ground in the revenue's appeal is against deletion of addition of Rs.65,41,636/- made on account of disallowance of deduction u/s 80IB(10) of the Income Tax Act, 1961 (hereinafter called as 'the Act'). The

facts in brief are that the case of the assessee was reopened for assessment and the assessment u/s 143(3) r.w.s. 147 of the Act was framed vide order dated 7.3.2013. The A.O. after considering the submissions disallowed claim of deduction u/s 80IB(10) of the Act in respect of M/s. Aakriti Eco City Project and made addition accordingly.

3. Aggrieved by this the assessee preferred an appeal before Ld. CIT(A), who after considering the submissions deleted the addition made on account of disallowance of deduction u/s 80IB(10) of the Act holding that the assessee is entitled for deduction u/s 80IB(10) of the Act.

4. Against this, the revenue is in appeal before this Tribunal. Ld. D.R. vehemently argued that Ld. CIT(A) was not justified in deleting the addition. He submitted that the A.O. has brought out material facts to infer that the deduction is not available to the assessee. Ld. D.R.

strongly supported the order of the A.O. and submitted that it has been categorically observed by the assessing officer that the assessee had taken permission from Municipal Corporation, Bhopal on 17.1.2006. the said permission was taken in the land admeasuring area of 5.34 acres. It is noted by the A.O. that permission from Nagar Nigam was taken on 17.1.06. However, the land was acquired on 28.4.06 and 6.8.2007. Thus, the permission was taken from the Nagar Nigam even when the lands were not acquired by the assessee. It was observed by the assessing officer that the permission was in the name of the assessee for which the lands were not owned by it. Therefore, the A.O. was of the view that the permission was not validly issued. It is therefore inferred that when the permission was not validly issued, therefore completion certificate for the same would also not be validly given. Therefore, the A.O. disallowed the claim of deduction and

Ld. D.R. submitted that under these facts, the A.O. was justified in disallowing the claim of deduction u/s 80IB(10) of the Act. Ld. Counsel for the assessee opposed the submissions and submitted that the A.O. failed to appreciate the facts in right perspective. Ld. Counsel submitted that the issue of allowability of deduction has been examined by this Tribunal in respect of the assessment years 2004-05 to 2007-08, in the quantum proceedings relating to the original assessment proceedings u/s 143(3) of the Act. Ld. Counsel for the assessee reiterated the submissions as made in the written submissions. Ld. Counsel for the assessee submitted that the issue of deduction was thoroughly examined in the proceedings u/s 143(3) of the Act. He submitted that the deduction was allowed. He further submitted that the assessee is engaged in the business of development and construction of housing projects. Deduction u/s 80IB(10)

of the Act was claimed w.e.f. assessment year 2004-05. Ld. Counsel reiterated the submissions as made in the written synopsis. For the sake of clarity, submissions of the assessee are reproduced as under:

Projects

Aakriti Green	Rs. 9,18,297 – disallowed
Aakriti Eco-city (Flamingo & High Rise Project)	Rs. 65,41,636 – allowed in section 143(3)
	Rs. 74,09,931

Chronology of Events

Return of Income	:	27.02.2008. Deduction u/s. 80IB(10) – Rs. 74,59,931. For both projects.
Original Assessment		
Assessment u/s. 143(3)	:	30.12.2009. PB 60-64. Deduction u/s. 80IB(10) denied Rs. 9,18,297. For Aakriti Green Project.
CIT(A)	:	Confirmed the addition on ground of completion certificate. Other grounds of disallowance in favour of assessee. PB 65-86.
Hon'ble ITAT	:	Assessee filed appeal challenging disallowance. Only one issue discussed - Completion Certificate. Deduction u/s. 80IB(10) granted. PB 87-96
Proceedings u/s. 148		
Reasons	:	PB 99. For Aakriti Eco-city project. Rs. 65,41,636.
Notice	:	28.03.2012. PB 98.
AO Order	:	07.03.2013

FACTS

1. Respondent is engaged in the business of development and construction of housing projects. Deduction u/s. 80IB(10) was claimed by us from A.Y. 2004-05.

2. Claim of deduction u/s. 80IB(10) [for Aakriti Green Project] was disallowed by the ld AO for A.Y. 2004-05 to 2007-08 during original assessment u/s. 143(3) on following grounds:
   a. The assessee is neither the owner of the land nor the seller of the land.
   b. Assessee merely acted as a contractor to the customer.
   c. No investment was made to by the appellant.
   d. Approved map of the project is not in the name of the assessee-company.
   e. Project completion certificate was not filed.

3. However, the ld CIT(A) (although confirmed the disallowance for want of completion certificate) but denied the ground of the ld AO in respect of developer vs contractor issue; for A.Y. 2004-05 to 2007-08, holding that the deduction was allowable; and assessee had fulfilled this condition. The order is quoted at pg. 11 & 12 of the ld CIT(A) order. It is clear that the land in the case of Aakriti Green belonged to Palash Housing Society. It was held by the ld CIT(A) that the assessee acted as a developer of the project. The project Aakriti Green was entered into in similar circumstances by the assessee as that of the Aakriti Eco-city.

4. This decision of the ld CIT(A) was accepted by the department, and only on ground of completion certificate, appeal was filed to the Hon'ble ITAT. The Hon'ble ITAT in para 6 of its order (quoted by ld CIT(A) at pg. 12) held that first four objections have been decided by the ld CIT(A) in favour of assessee. The department has not filed appeal before the Hon'ble ITAT, and the only issue raised was completion certificate.

5. ***A.Y. 2008-09 and A.Y. 2009-10: -*** It is also a pertinent fact that in respect of the said projects, in exactly similar facts, the same AO himself has not drawn any adverse inference against the same assessee and has allowed the deduction u/s. 80IB(10) for A.Y. 2008-09 and A.Y. 2009-10 vide Order passed u/s. 143(3). PB 97.

6. However, the ld AO again reopened the assessment u/s. 147 (for current A.Y. 2007-08) and made disallowance of claim in his order dated 07.03.2013 holding that the respondent is a mere works contractor and not a developer.

7. Ld CIT(A), considering the judgment in the earlier proceedings, and that the department has accepted the view, held that the claim of the deduction was allowable. Thus, once the department itself had accepted the view in the same year in the earlier proceedings, without bringing any fresh material on record, the disallowance of the claim was not justified. Ld CIT(A) was justified in deleting the addition.

8. Details of Project Eco-city are as under:

Project	:	Comprises of Two phases – Project Flamingo 4.93 acres - Project High-rise 6.81 acres
Ownership of Land	:	Partly self owned and partly under Power of Attorney. Purchased after grant of permission. PB 101.
Permission in name of	:	Assessee. (In fact in Aakriti Garden, permission was in name of Society)
Permission	:	18.01.2006. PB 224-237.
Revised Permission	:	08.08.2008. PB 228-230.
Completion	:	11.11.2010. PB 231.
Built-up area of units	:	Less than 1500 sq ft. Not disputed
Land purchased from	:	Different persons, with property details and agreements/ registries. PB 101.

9. The reasons for disallowance of claim and the submissions regarding same are also given: -

Objection No. 1: The building permission (for Project High Rise) was obtained, is invalid as the same was obtained before the purchase of some part of land and therefore, the project is not entitled to deduction u/s. 80IB(10).
Ld AO quoted two cases of Naresh Choithari and Tulsiram & Hakimuddin.

Submissions:
The land from Naresh Choithari and others (referred by the ld AO in the order) has been purchased under the Registered agreement on 23.02.2005 and only the mistake has been corrected through the registered document on 06.08.2007. PB 154-224. Thus, the land was already purchased prior to approval on 18.01.2006.

Similarly, the land from Tulsiram and Hakimuddin were obtained under GPA on 23.02.2005 and on the basis of these registered Power of Attorney, the appellant obtained the rights to get the approvals/ permission in the name of Aakriti Dwelling P Ltd on 17.01.2006 and then the registered sale deeds were executed on 06.08.2007. PB 140.

On the above facts, it may be seen that the building permission was obtained and could have been obtained only after the agreement between the assessee and the parties.

Objection No. 2: In respect of Project Flamingo, the company obtained the land under the joint venture agreement and therefore, it was not entitled to deduction u/s. 80IB(10).

Submissions:

PB 196-223. This objection is about the land obtained under the registered power of attorney from Hansraj Kamdar and relates to the project Flamingo. The appellant obtained 4.93 acres of land from Hansraj Kamdar by their affidavits on 18.02.2005 and later on reaffirmed by the joint venture agreement on 28.04.2006 and supplementary agreement on 06.11.2006. On the basis of the affidavits, the appellant got the building permission on 17.01.2006 in the name of Aakriti Dwelling P Ltd. Your honour will appreciate that for deduction u/s. 80IB(10), it is necessary that the developer-cum-builder should have developed the land and should have constructed the dwelling units which the appellant has done. It is not necessary that he should also be the owner of the land. In this connection, the appellant relies upon the following High Court decisions:

1. *CIT vs Radhey Developers 341 ITR 403 (Guj.)*
2. *CIT Vs Sanghvi and Doshi Enterprises 255 CTR 156 (Mad.) para 28 to 30.*

The issue that it is not necessary to be owner of the land has been decided by the ld CIT(A) also for A.Y. 2007-08, in the case of project Aakriti Garden in the case of the appellant himself, and this issue was further decided by the Hon'ble ITAT. This issue cannot be raised again in the proceedings u/s. 148 in connection with the other project and that too in the same A.Y.

Objection No. 3: The appellant is selling plots/ structure first and thereafter constructing the houses and therefore, he is a contractor and not a developer (for both the projects)

Submissions:

It is submitted that:

(i) From the allotment-cum-acceptance agreement, it is evident that the respondent has agreed to sale the complete constructed bunglow or flat, as the case may be, with fixed built-up area for the consideration agreed between them.

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PB 240-244	Agreement for sale of Flat. PB 242 para 1 PB 243 para 7 – right to have registry of structure.
PB 232-239	Registry of structure. Mention of agreement in PB 236 para 6 and 8. Also para 10-11.

Also for Devashish Chatterjee. PB 255-263.

i) The respondent performed the following works: -

a. The appellant purchased the agricultural land and got them diverted. They got the approval from Town & Country Planning Department after payment of the development charges for the whole projects.
b. They got the building permission from the local authority after payment of development and building permission charges for the whole projects.
c. They advertised their projects in the names of the projects to enrol the customers in the project started on the above said projects and received the booking amounts against the sale of the bunglows/ flats with the definit built-up area with particular design with use of specific material on the plot earmarked.
d. They gave an undertaking to the customers that they will provide the complete bunglow/ flat to them as per conditions laid down in the agreement of allotment-cum-acceptance on the consideration fixed and on payment as per schedule fixed by them.
e. As per terms of the agreement, the appellant incurred all the expenditure on the development of complete network of roads, sewer lines, water supply lines etc. They laid down the electricity lines and got the load of the same sanctioned for whole of the colony including street lights and common areas.
f. They reserved their rights to decline to hand over the possession of duplex/ flats on the breach of conditions.
g. In the meantime, they got the registration of the plot/ structure done in favour of the customers. However, the above said registration of plot/ structure did not any way affect their responsibility towards the undertaking given to the customers to develop the project. The registration of plot/ structure was in the sense of security given to the banks and financial institutions so that they may grant the loans and release the instalments to the customers. The ld AO found that the appellant registered the structure of the flat in the name of the customer Shri Sandeep Patil and Smt. Sujata Patil but he overlooked the fact that they had handed over the complete flat to them within the stipulated time. The copies of accounts of all the above said customers in the books of the appellant will show that the appellant has received all the amounts towards the sale of flats irrespective of the sale consideration of structure as stated in the sale deed. Although, the plot/ structure is sold through registered sale deed, but the customer did not get any right on the plot/ structure and no payments towards the same are recorded in the copy of account of the said customer in the books of the appellant as they are the part of the total consideration received against the agreed amount for sale of flats. On these facts, it may be seen that the appellant only had developed the colony and have sold the duplexes and flats.
h. They constructed the bunglows in the row housing project or flats in the high rise buildings with the joint main walls and piilars as per permission obtained by them from the local authority and as per designs approved by Architects and Engineers employed by appellant. In the cases of flats,

there were many common areas used by the two or more customers. In both the cases of plots/ flats, the appellant provided joint facilities like children park, common halls etc.

They handed over the possession of complete bunglows/ flats constructed by them as per allotment-cum-acceptance agreement reached between them and the customers after receipt of full consideration stated in the agreement to the satisfaction of the customers.

In view of the above, it is submitted that even on facts, the respondent is entitled to deduction u/s. 80IB(10) and therefore the same may kindly be allowed.

Some important aspects may be noted: -

1. In none of the projects, the assessee was given a fixed price for executing the work. A works contractor will be awarded a fixed consideration for doing his work. Infact, in all the projects, the assessee sold the houses and received consideration. Thus, the assessee was taking risks as a businessman and the owner of the project. The assessee may or may not be the owner of the land.

2. The assessee has not only done the construction of houses, but also had done the construction of roads, took electricity connection, took the help of architect, obtained water connection and did all the activities to carry out the project.

3. In all the cases, two separate documents were executed: -
   (a) An agreement for construction of house.
   (b) Registry of land.

It was observed in para 7 in *Paras Housing Pvt Ltd. 22 ITJ 273 (Trib. Indore)*: -

"7. As per the prevailing practice in the market normally all the prospective buyers purchase flat/ bungalow, are interested to avail housing loan facility from different financial institutions/ banks. The financial institutions/ bank insist for the execution of the sale deed before completion of the units to safeguard their interest. These agreements have been executed by the assessee before execution of sale deed and in the agreement for sale, the total cost of flat is mentioned and nowhere the bifurcation of the amount of plot and amount of finished work has been mentioned. We also found that builders are asking the buyers to pay the total amount of flat at different stages based on the progress of the project. it is evidenct from the agreements submitted before the Assessing Officer that entire cost of flat and other charges were demanded from the buyers within a period of two months which further indicate that the flats were already completed and the possession was handed over to the buyers immediately after receiving the entire amount. The contention of the Assessing Officer that the assessee is acting as a contractor is merely on the basis of execution of sale deed at a lower price than the agreed price. There is no merit in Assessing Officers contention in so far as the buyers having incurred any expenditure on construction of said flats during the year under consideration and the assessee is a developer and builder since inception which has not only been accepted by the Department but also by the Tribunal in its order dated 19.12.2006".

Similar judgment was taken in Vardhaman Builders and Developers 20 ITJ 277 (Trib. Indore), where it was held (head-note): -
"Deduction – U/s. 80IB(10) of the Income-tax Act, 1961 – Housing Project- At the constitution of assessee-firm, land was contributed by partners – Assessee development of houses and executed sales thereon – Seperate registration for land was done, and agreement for construction of house was done with buyer – AO held that the assesssee was not owner of land, the project was not approved in the name of assessee and the assessee was a mere contractor – Deduction was therefore disallowed – HELD – There is no requirement that the project shall be approved in the name of assessee or assessee shall be land owner – Assessee is a developer as assessee has undertaken not only the development of the house but also of the road, water and electricity."

4. The department has placed reliance on Sky Developers case, which is an earlier judgment, prior to the judgment of Radhe Developers (supra) and Paras Housing (supra). Therefore, as submitted above, in case of multiple judgments, the view in favour of the assessee shall be adopted. Further, the above judgments are the latest wisdom of the courts, which need to be accepted.

In similar facts, the claim was allowed in the case of Mahendra Builders & Developers (ITA 371, 372/ IND/ 2012). Pg. 34 of the Hon'ble ITAT Order.

5. We have heard rival submissions, perused the materials available on record and gone through the orders of the authorities below. Objection of the A.O. is that the assessee is not undertaking development and construction of housing projects. The assessee is not owner of the land of which project is claimed to have been undertaken. The similar issue was before the Hon'ble Gujarat High Court in

the case of CIT Vs. Radhe Developers 341 ITR 403, wherein the Hon'ble High Court was of the view that the ownership of the land is not sine-qua-non for claiming deduction u/s 80IB(10) of the Act. Therefore, in our considered view, this objection of the A.O. is contrary to the judicial pronouncements cannot be sustained. Further, the A.O's objection that the assessee is merely acting as a contractor to the customer to whom land is independently sold and there after construction is being done as per agreement. This issue was examined by the Tribunal in original proceedings, wherein it has been decided in favour of the assessee. There is no change into facts and circumstances. Hence, this objection is also not sustained and lastly the A.O. of the view that when the permission from the Nagar Nigam is not valid since same has been taken before acquiring the land, since we have not sustained the objection of the A.O. that ownership of land on which

project is claimed to have been undertaken, we therefore, do not find any merit into this objection of the A.O. This objection is also not sustainable. Hence, same is rejected. In view of the above discussion, we do not see any infirmity in the finding of the Ld. CIT(A). Same is hereby upheld.

6. Now we take up the revenue's appeal in ITA No.473/Ind/2015. The revenue has raised following grounds of appeal:

> *"Whether on the facts and in the circumstances of the case the CIT(A) erred in deleting the addition of Rs.2,24,27,273/- made under section 80IB(10) of the Income Tax Act, 1961."*

7. The only effective ground is against deletion of additions made on account of disallowance of deduction u/s 80IB(10) of the Act of Rs.2,24,27,273/-. The facts are identical as were in ITA No.472/Ind/2015. The respective representatives of the parties have adopted the same argument as were in ITA No.472/Ind/2015. The issue of

allowability of deduction has been considered in the ITA No.472/Ind/2015, wherein we have held as under:

> "*5. We have heard rival submissions, perused the materials available on record and gone through the orders of the authorities below. Objection of the A.O. is that the assessee is not undertaking development and construction of housing projects. The assessee is not owner of the land of which project is claimed to have been undertaken. The similar issue was before the Hon'ble Gujarat High Court in the case of CIT Vs. Radhe Developers 341 ITR 403, wherein the Hon'ble High Court was of the view that the ownership of the land is not sine-qua-non for claiming deduction u/s 80IB(10) of the Act. Therefore, in our considered view, this objection of the A.O. is contrary to the judicial pronouncements cannot be sustained. Further, the A.O's objection that the assessee is merely acting as a contractor to the customer to whom land is independently sold and there after construction is being done as per agreement. This issue was examined by the Tribunal in original proceedings, wherein it has been decided in favour of the assessee. There is no change into facts and circumstances. Hence, this objection is also not sustained and lastly the A.O. of the view that when the permission from the Nagar Nigam is not valid since same has been taken before acquiring the land, since we have not sustained the objection of the A.O. that ownership of land on which project is claimed to have been undertaken, we therefore, do not find any merit into this objection of the A.O. This objection is also not sustainable. Hence, same is rejected. In view of the above discussion, we do not see any infirmity in the finding of the Ld. CIT(A). Same is hereby upheld."*

8. Therefore, taking a consistent view, we do not see any infirmity in the order of the Ld. CIT(A) and the same is hereby upheld.

9. Now we taken up cross objection of the assessee in C.O. No.19/Ind/2016, wherein the assessee has raised following grounds of appeal:

> *"On the facts and in the circumstances of the case, the lower authorities were not justified in making the disallowance of expenditure u/s 14A at Rs.64,96,645/- said to have been incurred in relation to the income which did not form part of total income under the Act or otherwise."*

10. The only effective ground in the cross objection is related to disallowance of expenditure by invoking the facts giving rise to the present cross objections are that the assessing officer while framing assessment u/s 143(3) of the Act, the A.O. observed that from the balance sheet of the assessee company, it was noticed that it had shown investment of Rs.10,04,97,600/- as on 31.3.2010 in equity shares/share applications of various group companies. It was observed that there was investment of Rs.6,82,39,760/- in equity share/share application of these companies as on 31.3.2009 and thus net investment

of Rs.3,22,57,840/- had been made by the assessee company during the year under consideration. The assessee in the balance sheet had claimed loans and advances to the group companies on 31.3.2009 and 31.3.2010 respectively of Rs.8,63,800/- and Rs.1,71,87,000/-. It was further noticed that these advances have been shown under the head of 'Advances for purchase of land'. However, during the course of assessment proceedings, it was submitted that group companies had allowed equity shares in the subsequent years against the advances given to them. Thus, the advances given to these companies were in the nature of deposits for allotment of equity shares and reflected the investment made by the assessee and not as advance given for purchase of land. It was further observed that dividend received from investment in such companies is exempt from tax. Therefore, the assessing officer while invoking

provisions of section 14A of the Act computed disallowance as per rule 8D of the Income Tax Rules, 1962 of Rs.64,95,645/-.

11. Aggrieved against this order, the assessee preferred an appeal before Ld. CIT(A). Ld. CIT(A) has noted that during the course of appellate proceedings, ground against disallowance made u/s 14A of the Act was withdrawn. Further, the assessee has filed present cross objection. Ld. Counsel for the assessee admitted the fact that this ground was withdrawn. Ld. Counsel for the assessee submitted that the Counsel for the assessee did not press claim before Ld. CIT(A). However, he contended that where disallowance u/s 14A of the Act could be made if there was no exempt income is a question involving interpretation of law. Any admission of facts may be binding upon the assessee but an admission of law cannot be binding on the assessee. Ld. Counsel placed reliance on the judgement of

the Hon'ble High Court of Kolkata in the case of Bagodia Udyog Vs. CIT 244 CTR 339. Further, it is contended that there can be no estoppels against the law. He contended that at the time when the counsel Shri Rohit Pathakwas contesting the matter before the Ld. CIT(A), the law on the subject had not developed fully and being unaware of the legal plea, he did not press the claim. However, the judgement had come subsequently where it has been held that if there is no exempt income, disallowance cannot be made.

12. Ld. D.R. opposed the submissions of counsel of the assessee. He submitted that the assessee cannot blow hot and cold at the same time. He submitted that the counsel for the assessee under the instruction of the assessee consciously had withdrawn ground. Hence, the assessee cannot be allowed further opportunities.

13. We have heard the rival submissions, perused the materials available on record and gone through the orders of the authorities below. In this case, the contention of the assessee is that the judicial pronouncement wherein it has been held that if the assessee has not earned exempt income in a particular accounting year, the resort to section 14A of the Act cannot be adopted. It is also submitted that there is no estoppel against the law. We have given our thoughtful consideration to the submission of the assessee. Admittedly, the assessee had not pressed ground against invoking the provisions of section 14A of the Act. In the ordinary circumstances, the assessee would have not been given an opportunity, but in the present case where the judicial pronouncement came later to the assessee's withdrawal of the ground, we deem it proper in the interest of justice that atleast an opportunity by the Ld. CIT(A) should be given. We therefore restore this ground of

cross objection to the file of the Ld. CIT(A) for decision afresh. The cross objection filed by the assessee is allowed for statistical purposes.

14. In the result, the appeals filed by the revenue are dismissed and the cross objection filed by the assessee is allowed for statistical purposes.

Order was pronounced in the open court on 08 .01.2019.

Sd/-	Sd/-
(MANISH BORAD)	(KUL BHARAT)
ACCOUNTANT MEMBER	JUDICIALMEMBER

Indore; दिनांक Dated : 08/01/2019
VG/SPS

Copy to: Assessee/AO/Pr. CIT/ CIT (A)/ITAT (DR)/Guard file.

By order

Assistant Registrar, Indore