IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'SMC': NEW DELHI

BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER

ITA No.5791/DEL/2019
[Assessment Year: 2013-14]

Shri Sanatan Dharam Mandir Sabha, C/o- Padam Dinesh & Co. 11/6B, II Floor, Shanti Chambers, Pusa Road, New Delhi-110005	Vs	Income Tax Officer, Ward-41(2), Room No.1710, 17th Floor, Block E-2, Pratyaksh Kar Bhawan, Civic Centre, J.L. Nehru Marg, New Delhi
PAN-AAJAS5070Q		
Assessee		Revenue

ITA Nos.6761 to 6763/DEL/2019
[Assessment Years: 2014-15 to 2016-17]

Shri Sanatan Dharam Mandir Sabha, C/o- Padam Dinesh & Co. 11/6B, II Floor, Shanti Chambers, Pusa Road, New Delhi-110005	Vs	Income Tax Officer, Ward-41(2), Room No.1710, 17th Floor, Block E-2, Pratyaksh Kar Bhawan, Civic Centre, J.L. Nehru Marg, New Delhi
PAN-AAJAS5070Q		
Assessee		Revenue

Assessee by	Sh. Ashok Kumar Jain, CA
Revenue by	Sh. Om Prakash Sr. DR

Date of Hearing	**31.01.2022**
Date of Pronouncement	**13.04.2022**

ORDER

PER R.K. PANDA, AM,

ITA No.5791/Del/2019 filed by the assessee is directed against the order dated 30/04/2019 of the Ld. CIT(A)-14, New

Delhi, relating to Assessment Year 2013-14. ITA Nos.6761 to 6763 filed by the assessee are directed against the separate orders dated 17/06/2019 of the Ld. CIT(A)-14, New Delhi, relating to Assessment Years 2014-15 to 2016-17 respectively. Since common issues are involved in all these appeals therefore, these were heard together and are being disposed of by this common order.

ITA No.5791/Del/2019 (AY. 2013-14)

2. Facts of the case, in brief, are that the assessee is a registered society titled as Shri Sanatan Dharam Mandir Sabha duly registered with Registrar of Society Delhi. It runs a Sanatan Dharam Mandir at Ambica Vihar, Delhi and thus a religious society. It has neither applied nor received any registration u/s 12A of the Income Tax Act, 1961 (hereinafter 'the Act') for AYs 2013-14 to 2016-17. For the impugned Assessment Year, the assessee filed its income tax return in ITR-7 on 26.07.2021 showing taxable income at Rs.2,18,060/-, after reducing the application of income of Rs.4,85,564/- from the gross receipt of Rs.7,03,624/-. The income was shown under the head "Income from Other Sources". The CPC Bangalore processed the return u/s 143(1) and disallowed the

expenses of Rs.4,85,564/- claimed in the return. Further the CPC, Bangalore denied the benefit of threshold limit and charged the income tax at maximum marginal rate on the gross receipt.

3. The assessee filed an application u/s 154 before the AO on 31.05.2018. The AO, however, rejected the application of the assessee by holding that since the status of the assessee is AOP (Trust) on which there is no threshold limit, therefore, the calculation of the tax rate at maximum marginal rate is correct. However, the AO did not elaborate regarding the disallowance of entire expenditure claimed by the assessee i.e. 143(1) by the CPC, Bangalore.

4. Before the ld. CIT(A), the assessee submitted that the AO is not justified in rejecting the rectification application of the assessee by holding that the assessee is AOP (Trust), whereas the assessee is not a trust but a registered society. The provisions of section 2(31) was brought to the notice of the ld. CIT(A). It was further submitted that disallowance of the entire expenditure of Rs.4,85,564/- is beyond the scope of provisions of section 143(1) of the Act. Further, the CPC, Bangalore was not correct in denying benefit of threshold limit

and charging income tax at maximum marginal rate on gross profit.

4.1. However, the Ld. CIT(A) was not fully satisfied with the arguments advance by the assessee. She held that the rate applicable in case of the assessee will be same as that of an individual, hence the slab of Rs.2,50,000/- will be applicable. However, she rejected the other grounds i.e. confirming the disallowance of entire expenditure incurred by the assessee at Rs.4,85,564/- by observing as under:-

> *5.1. I have carefully considered the submissions of the appellant and the facts of the case.*
>
> *5.2 Brief facts of the case: The appellant is a registered society that runs a temple at Ambica Vihar. However, it is seen from the memorandum of association called for and submitted by the AR of the appellant that the society has been registered with the following objects:*
>
> > *1. To manage and administer any library, reading room, school and any other institution irrespective of caste creed and social status.*
> >
> > *2. To run charitable dispensary/hospital.*
> >
> > *3. To construct maintain extend, alter, repair or improve any building/premises that may be acquired by the society.*
> >
> > *4. To receive and collect gifts, subscription and donation in cash or in kind and use it for fulfilling of any or all of the aims and objects of the society.*
> >
> > *5. To help the members to pursue their religious beliefs and*

6. To do all other deed/lawful acts that are incidental and conducive to the attainment of any or all of the society.

Thus, from the memorandum of association of the society it is seen that the appellant is charitable society.

The return for the year 2013-14 was filed on 29.03.2014 showing excess of receipt over expenditure of Rs. 2,18,060/-.

5.3. ACIT CPC while processing the return u/sl43(l) of the I.T. Act, disallowed the entire expenditure of Rs. 4,85,464/- and assessed the income from other sources at Rs. 7,03,624/-. This was subject to tax at maximum marginal rate without giving effect to any threshold limit.

As per section 2(24)(iia)of Income Tax Act, 1961, "income includes

(iia) voluntary contributions received by a trust created wholly or partly for charitable or religious purposes or by an institution established wholly or partly for such purposes8 or by an association or institution referred to in clause (21) or clause (23), or by a fund or trust or institution referred to in sub clause (iv) or sub- clause (v) of clause (23C) of section 10].

Explanation.- For the purposes of this sub- clause," trust" includes any other legal obligation;]"

This section, therefore, implies that the entire voluntary contribution received by a trust is income and no allowance will be made for deduction from such income. Also, when the income received in the form of voluntary contribution has been shown and assessed under the head 'Income from Other Sources', then the relevant section i.e. section 57 of the I.T. Act has to be followed for giving effect to any deduction from such income.

As per section 57 of the Act,

'any expense from income shall be allowed if it was laid out or expended wholly and exclusively for the purpose

of making or earning such income and should not be in the nature of capital expenditure'.

However, the nature of expenses claimed in the receipt and expenditure statement, show that the same have not been incurred for the purpose of earning donation or interest. Therefore, the action of the ACIT CPC with regard to disallowance of expenses is upheld and he gross total income computed at 7,03,620/- is considered to be the correct taxable income.

5.4 Now, coming to the taxability of the income, it is seen that the appellants' return was filed reflecting the status as AOP. Therefore, it is necessary to see the applicability of rates of tax, at which the unregistered AOP will be taxed. As the appellant is a charitable trust which is registered under the Societies Registration Act, 1890, therefore, section 167B of the I.T. Act will not be applicable, therefore, the rate at which an unregistered charitable or religious trust or institution is taxed will be the rate that is applicable to individual assessee except for those that are covered u/s 13(1) of the I.T. Act.

5.4.1 In view of the above, the rate applicable in case of the appellant will be same as that of an individual hence the slab of 2,50,000/- will be applicable.

5.4.2 Considering the above facts, the threshold limit should be allowed while computing the tax of the appellant on total income of Rs.7,03,624/-.

6. In light of the above discussion and the provisions of law ground No.3 of the appellant is allowed while ground No.2 is dismissed.

6.1 Ground No. 4: The appellant has contended that the ACIT CPC has erred in disallowing the expenses u/s 143(1). As per the provisions of law the total income or loss can be computed u/s 143(1) after correcting any arithmetical error in the return or disallowing any incorrect claim, if such incorrect claim is apparent from the information in the return. The incorrect claim has been defined at Explanation to section 143(1).

7. From the above position of law, it is seen that the action of the ACIT CPC is correct. There is no merit in the

contention of the appellant of the appellant and I therefore, uphold the action of the ACIT, CPC.

7.1. In view of the above ground No.4 is dismissed."

5. Aggrieved with such order of the Ld. CIT(A), the assessee is in appeal before the Tribunal by raising the following grounds.

i. That the Hon. CIT (Appeals) has erred on facts and in law in confirming the disallowances of the entire expenditure incurred by it amounting to Rs.485,564/-.

ii. That the Hon. CIT (Appeals) has erred on facts and in law in confirming the disallowance of entire expenditure incurred amounting to Rs.485,564/- since it is beyond the scope of section 143(1) of the Income Tax Act 1961.

6. The ld. Counsel for the assessee referring to the provisions of section 143(1) of the Act submitted that the adjustment made by the CPC Bangalore does not fall under any of the limbs prescribed u/s 143(1) of the Act. Further, there is no such adjustment made in earlier Assessment Years and there is no change in facts during the year under consideration. Referring to the decision of the Hon'ble Delhi High Court in the case of Deputy Director of Income Tax (E) Inv. Vs Petroleum Sports Promotion Board, reported in [2014] 362 ITR 235 (Del.), he submitted that Hon'ble Delhi High Court in the said decision

has held that in case of charitable society even if benefit u/s 11 & 12 of the Income Tax Act, 1961 is denied and its income was brought to tax as income from other sources, all relevant expenditures were also to be allowed under section 57(iii) of the Act. He accordingly submitted that in view of the decision of the Hon'ble Delhi High Court, the adjustment made by the CPC, Bangalore and confirmed by the Ld. CIT(A) is not warranted being contrary to Provisions of section 143(1) of the Act.

7. In his another plank of argument, the ld. Counsel for the assessee, relying on various decisions, submitted that debatable issue cannot be subject matter of adjustment u/s 143(1) of the Act. He submitted that the adjustment made by disallowing entire expenditure requires verification of all expenditure by providing due opportunity to the assessee to substantiate its claim, which is a debatable issue which can be permitted by issuing scrutiny notice u/s 143(2) of the Act only and not permitted by way of adjustment. For the above proposition, he relied on the decision of the Hon'ble Delhi High Court in the case of Abhishek Cement Ltd. vs Union of India, reported in [2012] 349 ITR 1(Del.) and the decision of the

Hon'ble Bombay High Court in the case of Bajaj Auto Finance Ltd. vs Commissioner of Income Tax, reported in [2018] 404 ITR 564 (Bom.).

8. The ld. DR, on the other hand, heavily relied on the order of the ld. CIT(A).

9. I have considered the rival arguments made by both the sides, perused the orders of the CPC, Bangalore and the Ld. CIT(A) and the paper book filed on behalf of the assessee. I have also considered the various decisions cited before me. I find the assessee in the instant case has neither applied nor granted registration u/s 12A of the Act. It filed its return of income for the impugned Assessment Year declaring taxable income at Rs.2,18,060/- under the head "Income from Other Sources" after deducting application of income of Rs.4,85,564/- from the gross receipt of Rs.7,03,624/-. I find the CPC, Bangalore, processed the return u/s 143(1) of the Act and disallowed the expenses of Rs.4,85,564/- claimed in the return of income. I find the assessee filed rectification application before the AO, which was rejected by the AO and the ld. CIT(A) also dismissed the appeal filed by the assessee, the reasons of which have already been reproduced in the preceding paragraph. It is the

submission of the ld. Counsel for the assessee that the adjustment so made by the CPC, Bangalore without assigning any reason is contrary to provisions of section 143(1) of the Act It is also his contention that in case of charitable society, even if benefit u/s 11 and 12 of the Act is denied and its income was brought to tax as "Income from Other Sources", all relevant expenditures are also to be allowed under section 57(iii) of the Act.

9.1. I find sufficient force in the above arguments of the ld. Counsel for the assessee. The provisions of section 143(1) read as under:-

> ***"143.*** *(1) Where a return has been made under section 139, or in response to a notice under sub-section (1) of section 142, such return shall be processed in the following manner, namely:—*
>
> *(a) the total income or loss shall be computed after making the following adjustments, namely:—*
>
> *(i) any arithmetical error in the return;*
>
> *(ii) an incorrect claim, if such incorrect claim is apparent from any information in the return;*
>
> *(b)-------*
>
> *Explanation.—For the purposes of this sub-section,—*
>
> *(a) "an incorrect claim apparent from any information in the return" shall mean a claim, on the basis of an entry, in the return,—*
>
> *(i) of an item, which is inconsistent with another entry of the same or some other item in such return;*

> *(ii) in respect of which the information required to be furnished under this Act to substantiate such entry has not been so furnished; or*
>
> *(iii) in respect of a deduction, where such deduction exceeds specified statutory limit which may have been expressed as monetary amount or percentage or ratio or fraction;"*

10. A perusal of the same shows that the adjustment made by the CPC, Bangalore, does not fall under any of the limb prescribed u/s 143(1) of the Act. Further, the submission the ld. Counsel that no such adjustment was made in earlier Assessment Years and there is no change in the facts during the year under consideration, also could not be controverted by the ld. DR.

11. Even otherwise also, I find the Hon'ble Delhi High Court in the case of DDIT (E) vs Petroleum Sports Promotion Board (Supra) has held that in case of a charitable society even if benefit u/s 11 & 12 of the Income Tax Act, 1961 is denied and its income was brought to tax as income from other sources, all relevant expenditures were also to be allowed. The relevant observation of the Hon'ble High Court reads as under:-

> *"7. The learned standing counsel for the revenue submitted that the order of the Tribunal is untenable since it indirectly confers the benefit of Section 11 upon the assessee. We are, however, not inclined to accept the*

contention. The CIT (Appeals) has actually not held so. He never examined the question whether the assessee was eligible for the exemption under Section 11 since there was no ground before him, taken by the assessee, to that effect. All that the assessee claimed before the CIT (Appeals) was that the entire expenditure should be allowed as a deduction since it was incurred for the very objects for which the assessee was established in 1979 i.e. promotion of sports and, therefore, the assessing officer was not justified in restricting the allowance of expenditure to Rs.1,20,000/- only for all the three years. It was this claim that was accepted by the CIT (Appeals). The objection of the learned standing counsel for the revenue that since the grants were assessed under the residual head, there was no scope for allowing the expenditure incurred on the promotion of the sports activities is not acceptable since even under Section 57(iii), any expenditure incurred for the purpose of making or earning the income is allowable as a deduction. It is open to the income-tax authorities to deny the exemption under Section 11 of the Act in the absence of registration under Section 12A and if they do so, then the assessment has to be completed in accordance with the provisions of the Income Tax Act; if the income is assessed under the residual head full play must be allowed to Section 57(iii). Though prima facie it would appear that the phraseology employed in Section 57(iii) is different from Section 37(1), it has been held by the Supreme Court in CIT vs. Rajendra Prasad Moody, 115 ITR 519 that Section 57(iii) must be construed broadly and the somewhat wider language of Section 37(i) should not affect the interpretation of Section 57(iii). The assessee in the present case was created in 1979 with the object of promoting sports; there was no other object and all its constituents were giving grants/ funds only for that purpose. In truth and reality the assessee was merely acting as a custodian or conduit to the constituents for the purpose of promoting sports activity inside and outside the country. The expenditure incurred by the assessee is only for the purpose of promoting the sports events and activities and in this respect there is no challenge to the finding of fact recorded by the Tribunal. If such expenditure is not allowed, it may amount to taxing the gross receipts of the assessee and not the income, which is not permissible under the

income tax law. Moreover, upto the assessment year 2002-03 the assessee was exempt from tax under Section 10(23C); from the assessment year 2006-07 it has been granted registration or a charitable institution under Section 12A making it eligible for the exemption under Section 11."

12. In view of the above discussion, I am of the considered opinion that the adjustment made by the CPC, Bangalore, and confirmed by the ld. CIT(A) is not warranted being contrary to provisions of section 143(1) of the Act. Accordingly, the order of the Ld. CIT(A) is set-aside and the AO is directed to allow the claim of expenditure of Rs.4,85,564/- from the gross receipt.

ITA No.6761 to 6763/Del/2019

13. In the above cases, the assessee filed the return of income u/s 139(1) of the Act for the above three Assessment Years in ITR-7, declaring total income of Rs.2,01,148/- for the AY 2014-15, Rs.2,51,150/- for AY 2015-16 and Rs.4,43,503/- for AY 2016-17. The CPC, Bangalore while processing the return u/s 143(1) accepted the returned income with no adjustment but worked out the tax at maximum marginal rate as against normal rate. The assessee filed appeal before the Ld. CIT(A), who made enhancement to the assessed income by exercising power u/s 251 of the Act by way of subsequent

information required by him during the appeal proceedings in the form of income and expenditure of the assessee. For the sake of convenience, I reproduce the observation of the ld. CIT(A) for AY 2014-15:-

> *"I have carefully considered these decisions and found them to be on different facts and circumstances and hence not applicable in the case of the applicant. In these cases Hon'ble High Court has held that the appellate authority cannot deal with a new source of income whereas in the present case the appellant has shown total income from donations, bank interest, membership fees etc. which is the same as that being considered in appeal. No new source of income is being considered here. In fact the income is same as already brought out in the Income Expenditure account of the appellant. It is only the expenses that are now to be disallowed as the same do not pertain to the earning of those income. Therefore issue of new source of income does not arise in this case. Hence the facts of the cases relied upon by the appellant are different from this case, and are not applicable here.*
>
> *In the case of CIT vs. Union Tyres 240 ITR 556 on which the case of CIT vs. Sardari Lai & Co. 251 ITR 864 relies, Hon'ble Delhi High Court has held that -*
>
> > *"The first appellate authority is invested with very wide powers under section 251(l)(a) and once an assessment order is brought before the authority, his competence is not restricted to examining only those aspects of the assessment about which the assessee makes a grievance and ranges over the whole assessment to correct the Assessing Officer not only with regard to a matter raised by the assessee in appeal but also with regard to any other matter which has been considered by the Assessing Officer and determined in the course of assessment."*
>
> *5.4.7.The powers of CIT (A) of enhancement is unambiguous and this issue is now settled by various*

decisions of Hon'ble Supreme Court as mentioned below: -

In the case of Jute Corpn. of India Ltd. vs. CIT 187 ITR 688, Hon'ble Supreme Court has held that-

> *"The Act does not contain any express provision debarring an assessee from raising an additional ground in appeal and there is no provision in the Act placing restriction on the power of the appellate authority in entertaining an additional ground in appeal. In the absence of any statutory provision, the general principle relating to the amplitude of appellate authority's power being co-terminus with that of the initial authority should normally be applicable. If the tax liability of the assessee is admitted and if the ITO is afforded opportunity of hearing by the appellate authority in allowing the assessee's claim for deduction on the settled view of law, there appears to be no good reason to curtail the powers of the appellate authority under section 251(1)(a) hearing appeal against the order of subordinate authority has all the powers which the original authority may have in deciding the question before it subject to the restrictions or limitations, if any, prescribed by the statutory provisions. In the absence of any statutory provision the appellate authority is vested with all the plenary powers which the subordinate authority may have in the matter. There appeared to be no good reason to justify curtailment of the power of the AAC in entertaining an additional ground raised by the assessee in seeking modification of the order of assessment passed by the ITO. There may be several factors justifying raising of such new plea in appeal, and each case has to be considered on its own facts. If the AAC is satisfied he would be acting within his jurisdiction in considering the question so raised in all its aspects. Of course, while permitting the assessee to raise an additional ground, the AAC should exercise his discretion in accordance with law and reason. He must be satisfied that the ground raised was bona fide and that the same could not have been raised earlier for good reasons. The satisfaction of the AAC depends upon the facts and*

circumstances of each case and no rigid principles or any hard and fast rule can be laid down for this purpose."

In the case of CIT vs. Nirbheram Deluram 224 ITR 610 the Hon'ble Supreme Court has held that the Supreme Court has held in Jute Corpn. of India Ltd. v. CIT [1991] 187 ITR 688 that the declaration of law is clear that the power of the AAC is coterminous with that of the ITO and if that is so, there appears to be no reason as to why the appellate authority cannot modify the assessment order on an additional ground even if not raised before the ITO. The scope of his power is coterminous with the ITO. He can do what the ITO can do and also direct him to do what he has failed to do.

Having regard to the aforesaid decision it must be held that the High Court was in error in holding that the appellate power conferred on the AAC under section 251 was confined to the matter which had been considered by the ITO and that the AAC exceeded his jurisdiction in making an addition of Rs. 2,30,000 on the basis of the other 10 items of hundies which had not been explained by the assessee. Therefore, even if it was not held that the sum of Rs. 2,30,000 was added by the AAC as new sources of income, not considered by the ITO from the point of view of assessability, the AAC had jurisdiction or power to add the sum of Rs. 2,30,000 in the facts and circumstances in which he had added the same.

Further, in the case of CIT vs. Goel Die Cast Ltd. 297 ITR 72 the Hon'ble Punjab and Haryana High Court has held that under section 251, the appellate authority has been given powers to confirm, reduce, enhance or annul an assessment. The only pre-condition mentioned for exercising the powers to enhance the income is that the same could be done only after providing adequate opportunity of hearing to the assessee. There is no restriction under the Act that the information, which could form the basis for enhancement of income, could not be sourced from the Assessing Officer. Enough safeguards for exercising of such powers in the form of principles of natural justice have been provided. [Para 6]

Keeping in view the plain language of section 251, the power to enhance income could be exercised by the Commissioner (Appeals) even on an information furnished by the Assessing Officer. [Para 8]

5.4.8. In the light of the above, the objection raised by the appellant regarding the jurisdiction and powers of enhancement of CIT(A) deserves to be rejected. Further in light of the deliberations and discussions made in the preceding in the paragraph and respectfully relying on the judicial decisions of the Hon'ble Courts, as cited above, the taxable income of the appellant is being enhanced.

It has already been discussed in para 5.3 supra that the AO (CPC) was not consistent in his approach as in the immediately preceding year, the processing was completed after taking the total receipts as taxable income instead of considering the net recipes as shown by the appellant. And it has already been discussed that the expenses claimed by the appellant have not been laid down and incurred for the purpose of earning the income shown in the ITR. The total expenses so claimed is Rs.7,34,043/-. Out of this, expenditure on account of dispensary is Rs.5478/-. Further, the gross receipts of the appellant is Rs.9,31,251/- which is sum total of the receipts of the appellant during the year under consideration. Out of this only the expenditure with respect to dispensary totalling at Rs.5478 is deductible as expenses for the earning of dispensary receipt of Rs. 18,470/-. Therefore, the taxable income of the assesse, is computed as Rs.9,25,773/- (931251-5478). Thus the enhancement of taxable income is to the extent of Rs.7,24,623/- after allowing for the taxable income of Rs. 201150 already declared in the ITR of appellant.

6. Now, coming to the taxability of the income, it is seen that the appellants' return was filed reflecting the status as AOP. It is also an undisputable fact that it is not registered under section 12A of the I.T. Act. Therefore, it is necessary to see the applicability of rates of tax, at which the unregistered AOP will be taxed. As the appellant is a charitable trust (the Society and other institutions are treated as trust under the relevant provisions of Income Tax Act) which is registered under the Societies Registration Act, 1890, section 167B of the I.T. Act will not be applicable. Hence, the rate at which an unregistered charitable or religious trust or institution is taxed will be the rate that is applicable to individual assesse except for those that are covered u/s 13(1) of the I.T. Act.

6.1 In view of the above, the rate applicable in case of the appellant will be same as that of an individual hence the slab of Rs.2, 50,000/- will be applicable.

6.2 Considering the above facts, the AO is directed to compute the taxes after allowing threshold limit of the appellant on total income of Rs.9,25,773/-.

6.3 In this case the assessment is enhanced and penalty proceedings u/s 271(l)(c) are being initiated for concealment of income."

14. The gist of returned income and assessed income for these Assessment Years are as under:-

Sr. No.	Assessment Year	Returned Income U/s139 & Processed by CPC U/s 143(1)	Enhancement made by CIT(A) U/s 251 (1)	Total Assessed Income after order of CIT(A)	Nature of Enhancement made by CIT(A)
1	2014-15	2,01,148	7,24,623	9,25,771	Disallowed Total Expenditure claimed in Income & Expenditure A/c which is not form part of ITR filed by appellant
2	2015-16	2,51,150	11,23,435	13,74,585	
3	2016-17	4,43,503	10,75,056	15,18,559	

15. After hearing both the sides, I find the facts of the instant case are identical to the facts decided in ITA No.5791/Del/2019. I have already decided the issue and have set aside the order of the Ld. CIT(A) with a direction to the AO to allow the entire expenditure incurred by the assessee. Following similar reasoning, I direct the AO to allow the expenditure of Rs.7,24,623/- for the AY 2014-15,

Rs.11,23,435/- for AY 2015-16 and Rs.10,75,056/- for AY 2016-17.

16. In the result, all the appeals filed by the assessee are allowed.

Order was pronounced in the open court on 13/04/2022.

Sd/-
[R.K.PANDA]
ACCOUNTANT MEMBER

Delhi; Dated: 13.04.2022.

Shekhar, Sr. P.S
Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi