

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"B" JAIPUR

डॉ. एस.सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठोड कमलेश जयन्तभाई, लेखा सदस्य के समक्ष  
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA. No. 102/JP/2020  
निर्धारण वर्ष / Assessment Years : 2013-14

The DCIT, Circle-3, Jaipur.	बनाम Vs.	M/s Joy Syndicate & Enclave Pvt. Ltd. G-10-11, Royal World, S.C. Road, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAACE5910E		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

राजस्व की ओर से / Revenue by : Ms Runi Pal (Addl. CIT)  
निर्धारिती की ओर से / Assessee by : Shri Rajeev Sogani ( C.A.)

सुनवाई की तारीख / Date of Hearing : 31/08/2022  
उदघोषणा की तारीख / Date of Pronouncement : 26/09/2022

आदेश / ORDER

PER: DR. S. SEETHALAKSHMI, J.M.

This is an appeal filed by the Revenue directed against the order of the learned Commissioner of Income Tax (Appeals)-10, Kolkata [hereinafter referred to as 'CIT(A)'] dated 25.09.2019 for the Assessment year 2013-14.

2. The Revenue raised the following ground of appeal:-

*"1. Whether on the facts and circumstances of the case and in law, the CIT(A) was justified in deleting the disallowance of deduction made 80IB of the I.T. Act not giving any independent finding but relying upon the decisions of the earlier assessment year?"*

*2. Whether on the facts and circumstances of the case and in law, the CIT(A) was justified in deleting the disallowance of deduction u/s 80IB*

*of the I.T. Act is justified on the ground that the provisions of clause (e) & (f) of section 80IB(10) are not applicable to the flats booked prior to 01.04.2010, even if the sale of the said flats was made after 01.04.2010 (date of insertion of clause e & f)?*

*3. The appellant craves the right to amend alter or add to any of the grounds of appeal given above.”*

3. The brief facts of the case are that during the course of assessment proceedings the Assessing Officer observed that as per 10CCB report the housing project was completed on 30.06.2010 but in the profit & loss account work-in-progress was appearing and thus wrong information was submitted by the assessee with regard to completion of project. The Assessing Officer further observed that the assessee has violated the provisions of section 80IB(10) and thus is not eligible for deduction u/s 80IB. The Assessing Officer disallowed the claim of Rs.1,54,98,395/- made u/s 80IB of the I.T. Act. On the issue of disallowance of deduction u/s 80IB of I.T. Act, the CIT(A) has allowed the appeal of the assessee holding that the issue is covered by the decision of appellate authority in the assessee's own case for A.Y. 2011-12 & 2012-13 wherein it was held that provisions of clause (e) & (f) are applicable prospectively in respect of flats booked on or after 01.04.2009. With regard to the disallowance of deduction u/s 80IB made by the A.O. considering that the project was not completed as a work-in—progress was reflected in the **P & L** account, the Id. CIT(A) relying upon the completion certificate dated 30.06.2010 issued by the Jaipur Development Authority (JDA) and assessment

order of A.Y. 2010-11, 2011-12 & appellate order for A.Y. 2012-13, held the action of the A.O. contrary to facts and evidence on record.

4. The decision of Id. CIT(A) is not acceptable on the issue of allowance of deduction u/s 80IB . The Id. CIT(A) relied upon the decisions on this issue in assessee's own case in A.Y. 2011-12 & 2012-13 wherein it was held that the provisions of clause (e) & (f) applies prospectively in respect of flats booked on or after 01.04.2009. As per the completion certificate for project, the project was completed on 30.06.2010, therefore, any sale made in A.Y. 2013-14 cannot be accepted to be made for the booking before the completion of the project. If the booking had being made prior to the completion of the project. If the booking had being made prior to the completion of the project, the same should have been converted into sale in the year when the project was completed, which is not the case here. Moreover, a legal issue also arises as to whether the provisions of clause (e) & (f) of section 80113(10) are applicable or not on the sale booked after the insertion of both these clauses.

5. The AO arrived the findings that the assessee company made investment in unquoted shares and Mutual Fund of Rs. 5,29,99,200/- but no expenditure has been debited to P/L account. Under the circumstances, the disallowance u/s 14A is calculated as per Rule 8D below:

- (i) Direct expenses –Nil
- (ii) Interest expenditure-Nil
- (iii)  $\frac{1}{2}$  % of average investment  $-\{(Rs. 4,99,200/-+Rs. 52999200/-)/2\}=133746/-$

Total disallowance u/s 14A=A+B+C=133746/-

Considering the above, the total income is computed as under:-

Returned income	Rs. 47,14,737/-
Add:	
1. Disallowance of 80IB	Rs. 1,54,98,395/-
2. Undisclosed Sale	Rs. 14,47,70,242/-
3. Under value sale	Rs. 2,09,37,049/-
4. Disallowance u/s 14A	Rs. 1,33,746/-
Assessed income	Rs. 18,60,54,169/-
Assessed income ( Rounded off)	Rs. 18,60,54,170/-

Assessed u/s 143(3) of the Income Tax Act, as above. Issue copy of order, demand notice of the Income Tax Act, 1961 to the assessee. Credit of TDS and prepaid taxes will be allowed after verification. Penalty u/s 271(1)(c) is being initiated separately.

6. Being aggrieved by the AO the assessee carried the matter in appeal before the Id. CIT(A) who has granted the necessary relief to the assessee. Now, the Revenue is in appeal against the said findings of the Id CIT(A).

7. Now, the Revenue is in appeal against the said findings of the Id CIT(A) which is contained at para 18 & 19 of his order which is reproduced as under:-

*“18. In view of the above judicial pronouncements, I agree that the addition of Rs. 14,47,70,242/- on account of sales appearing in ITS Data, addition u/s 43CA of Rs. 2,09,37,049/-and disallowance of Rs. 1,33,746/- u/s 14A are eligible for deduction u/s 80IB(10). It is pertinent to mention that although this ground of appeal is allowed for academic purposes only since the addition of Rs.14,47,70,242/- on account of sales appearing in ITS Data, addition u/s 43CA of Rs. 2,09,37,049/-and disallowance of Rs. 1,33,746/- has already been deleted and therefore the question of any further deduction u/s 80IB(10) does not arise. In effect, the ground stands allowed only for statistical purposes.*

*19. In Additional of Ground of Appeal No. 2, the assessee has argued that the has been paying tax u/s 115JB since inception. However, the Ld. AO while computing the tax for the Assessment Year 2013-14 did not considered the MAT Credit available to the assessee. The assessee argued that in case any addition is sustained and in respect of which further deduction u/s 80IB(10) is not allowed, the tax has to be computed after allowing MAT Credit u/s 1153C. I observe that an identical issue has already been examined in by the Ld. CIT(A)-17, Kolkata in appeal for the Assessment Year 2012-13 wherein the issue has already been decided in favour of the assessee. In view of above, and finding no reason to differ from the decision rendered for the A.Y 2012-13, I allow this ground of appeal and direct the Ld. A.O that while computing the tax, appropriate credit for tax be given in accordance with the provisions of Sec. 115JC of the Act. Accordingly, this ground of appeal is allowed.”*

8. The Ld AR for the assessee has reiterated his submissions, which was taken on record by the CIT (A). Before us the Ld AR for assessee submitted a detailed Written submissions which are as under :-

*“a) The assessee company is engaged in the business of Real Estate Development . It developed one residential housing project under the name & style of “Royal Greens” which had following two phases:*

*Phase I*

*It consisted of 450 residential units and 6 shops. This phase I was eligible for deduction u/s 80IB(10). The project was completed on 30.06.2010.*

*Phase II*

*Phase II of the Royal Greens project was not eligible for deduction u/s 80IB(10). The said phase II was under construction during the previous year relevant to A.Y. 2013-14. None of the units of phase II (ineligible project) were sold during A.Y. 2013-14.*

*b) in the preceding two assessment years the claim of the assessee company under section 80IB(10) was duly examined at the assessment stage and deduction was accordingly allowed except in respect of small proportionate amount for sale of multiple units to the same individual in alleged violation of the condition contained in section 80IB(10)(e)&(f) introduced by Finance Act, 2009 w.e.f. 01.04.2010. However this disallowance in both the years, was also deleted by the ld. CIT(A).*

*c) The summarized history in terms of deduction eligibility u/s 80IB(10) is attached as Annexure.*

*Department Appeal :- Ground No. 1 & Ground No. 2*

*Assessing Officer*

*Ld. AO disallowed the claim u/s 80IB for the following two reasons:*

*a) The Project claimed to have been completed has not yet been completed, as the construction expenses continue to appear in the audited financial statements [AO page 2 para (ii)(a)].*

*b) The assessee company violated the provisions of section 80IB (10) (e) & (f) [AO page 3 para (ii)(b)].*

*CIT(A):*

*Ld. CIT(A), after analyzing the submission of the assessee company and evaluating the remand report of the Id. AO thereon and also observing that the issues were squarely covered by the order of CIT(A) in earlier years, allowed the appeal.*

*Submission**1. A.Y. 2011-12*

*1.1 The dispute of effective date of applicability of clauses (e) & (f) of section 80IB (10), in assessee's own case, came up for consideration before Id. CIT(A) in A.Y. 2011-12.*

*1.2 Ld. CIT(A), for the A.Y. 2011-12, after elaborately examining the issue of effective date of applicability of section 80IB (10) (e) & (f) held that the amendments, introducing clauses (e) & (f) in section 80IB (10), were prospective in nature and accordingly allowed the appeal of assessee company.*

*1.3 Before the Id. CIT(A), in A.Y. 2011-12, it was submitted that in section 80IB (10) various new stipulations have been introduced from time to time. It was submitted that all such new stipulations have been held to be prospective in application. Reliance in this regard was placed on following judicial precedents concerning different stipulations introduced in section 80IB (10) from time to time:*

*Supreme Court:*

<i>Sr. No.</i>	<i>Case law</i>	<i>PB Reference</i>
1.	<i>CIT v Sarkar Builders (2015) 57 <a href="#">taxmann.com</a> 313 [CLC REF. 1 - 14]</i>	16
2.	<i>CIT v Veena Developers (2016) 66 <a href="#">taxmann.com</a> 353 [CLC REF. 15 - 17]</i>	16

*High Courts:*

<i>Sr. No.</i>	<i>Case LAW</i>	<i>High Court</i>	<i>PB Reference</i>
1.	<i>CIT v Brahma Associates [2011] 197 taxmann 459</i>	Bombay	14
2.	<i>CIT v Anriya Project Management Services (P.) Ltd. [2012] <a href="#">taxmann.com</a> 140</i>	Karnataka	14
3.	<i>CIT V G.R. Developers [2012] 22 <a href="#">Taxmann.Com</a> 265</i>	Karnataka	14

4.	<i>Manan Corpn. V ACIT [2013] 29 taxmann.com 15 ()</i>	Gujrat	14
5.	<i>CIT v Jain Housing &amp; Constructions Ltd. [2013] 30 taxmann.com 131</i>	Madras	14
6.	<i>CIT v Jogani Constructions Ltd. [2013] 35 taxmann.com 9</i>	Bombay	15
7	<i>CIT v CHD Developers Ltd. [2014] 43 taxmann.com 249</i>	Delhi	15
8.	<i>CIT v Ittina Properties (P.) ltd.</i>	Karnataka	16
9.	<i>CIT v Happy Home Entreprises (2014) 51 taxmann.com</i>	Bombay	16

## ITAT :

Sr. No.	Case Law	Name of Bench	PB Reference
1.	Raviraj Kothari Punjabi Associates	Pune Bench	15
2.	ITO v Velentine Developers (2014) 50 taxmann.com 37	Mumbai Bench	15

*1.4 Before Id. CIT(A) reliance was placed on the following judicial precedents which specifically held that clauses (e) & (f) introduced in section 801B (10) by Finance Act, 2009 w.e.f. 01.04.2010 were prospective in application:*

Sr. No.	Case law	PB Refernce
1.	<i>Emgeen Holding (P.) Ltd v DCIT (2011) 12 Taxmann.com 468 (Mumbai)</i>	16
2.	<i>ITO Jaswant A v ITO and Patel Punam Chand N vs ITO (2015) 58 taxmann.com 135 (Ahmedabad- Trib.)/(2015)38 ITR 135</i>	17
3.	<i>DCIT v Mandavi Builders ITA No. 1734-1735/Bang/2013</i>	17

2. Further reliance is placed on the following judicial precedents:

High Court:

<i>Sr. No.</i>	<i>Case law</i>	<i>Name of High Court</i>
1.	<i>CIT v Elegant Estates (2018) 407 ITR 425 AY 2011-12-80IB(10)(f) prospective (CLC REF. 18-21)</i>	<i>Madras</i>
2.	<i>Pr. CIT v Sahara States Gorakhpur (2019) 418 ITR 168-80IB(10)(d) prospective (CLC REF. 22-28)</i>	<i>Allahabad</i>

ITAT

<i>Sr. No.</i>	<i>Case law</i>	<i>Name of High Court</i>
1.	<i>DCIT v RDB Realty &amp; Infrastructure Ltd. ITA No. 575/Kol/2016 (CLC REF. 29-32) AY 2011-12 order dated 20.07.2018-80IB(10)(f) prospective</i>	<i>Kolkata</i>

3. During the year under appeal, the total sales consisted only of the flats of Phase I. In all 12 flats were sold aggregating to Rs. 2,96,71,000. None of the flats sold were violative of the provisions of 80IB (10) (e) & (f).

4. Another issue raised by Id. AO was regarding Phase I not yet being complete. It is submitted that whatever construction expenses are appearing in the profit & loss statement are pertaining to Phase II only. Phase I having been completed on 01.10.2010.

5. The condition of completion of eligible Phase I was examined in preceding two assessment years i.e. A.Y. 2010-11 & A.Y. 2011-12. Deduction in these two

assessment years stood allowed by the Id. AOs vide orders u/s 143(3) (PB 1-3 and PB 4-7).

6. Once the eligibility conditions are examined in the first year of eligibility, when the benefit is allowed over a period, the same cannot be negated in the subsequent years by the Department.

Reliance is placed on the following judicial precedents

Supreme Court:

<i>Sr. No.</i>	<i>Case law</i>
1.	<i>Shasun Chemecals &amp; Drugs Ltd. vs. CIT (2016) 388 ITR 1 (SC)</i>

High Court:

<i>Sr. No.</i>	<i>Case law</i>	<i>HC</i>
1	<i>CIT vs Malborough Polychem (P.) Ltd. [2009] 309 ITR 43 (Raj)</i>	<i>Rajasthan</i>
2	<i>Cit vs Western Outdoor Interactive (P.) Ltd. [2012] 349 ITR 309 (bom)</i>	<i>Bombay</i>
3.	<i>Saurashtra Cement &amp; Chemical Industries Ltd vs CIT [1980] 123 ITR 669 (Guj.)</i>	<i>Gujrat</i>

ITAT:

<i>Sr. No.</i>	<i>Case LAW</i>	<i>Name of Bench</i>
1	<i>Resistoflex Dynamics (P.) Ltd. vs DCIT [2014] 159 TTJ 423</i>	<i>Delhi</i>
2.	<i>Tata Communications Internet Services Ltd. vs ITO [2010] 4 ITR(T) 249</i>	<i>Delhi</i>

7. It is submitted that no reassessment proceedings have been initiated for earlier years when the deduction stood allowed in scrutiny assessment.

*8. Ld. CIT(A) has allowed the appeal on proper examination of facts and law. However, reference to earlier decisions on the same issues in assessee's own appeals does not mean that ld. CIT(A) has not given his independent finding."*

9. We have heard both the parties, perused materials available on record. The ld. Sr DR submitted that the Ground Nos. 1 and 2 are interconnected and the AO has rightly disallowed u/s 80IB considering that the project was not completed as work-in-progress was reflected in the profit and loss account. During the course of assessment proceedings, the Assessing Officer rightly observed that as per 10CCB report the housing project was completed on 30.06.2010 but in the profit and loss account work-in-progress was appearing and the ld. Sr DR was in support of the findings of the Assessing Officer and uphold the findings that the assessee has violated the provisions of section 80IB(10) and the assessee is not eligible for deduction u/s 80IB and the claim of Rs. 1,54,98,395/- made u/s 80IB of the Act is fit for disallowance and the ld. Sr. DR submitted that the assessee has admitted in the written submission in letter dated 27.03.2014 that the assessee's broker had sold 20 flats to the persons who were one single entity was allotted more than one flat and ld. Sr. DR pointed out that the assessee have allotted 20 residential unit in Sep, 2007 when the provision did not exceed the amendment made in the provisions of section 80IB(10) of the Act was the inclusion of sub clause (e) & (f). It is to be noted where sub clause (e) & (f) has made amendments 80IB(10) of the Act which mentioned that not more than one residential unit in the housing project could be allotted to an individual and if one residential unit is allotted to an individual, no more residential unit could be allotted to its spouse, minor children and HUF. The ld. Sr. DR fully relied and uphold the orders passed during the assessment proceedings by the Assessing Officer. He is legally and effectively and correct and the disallowance is made according to the amendments and the

ld. DR submitted that the decision of ld. CIT(A) is not acceptable and the issue of allowance of deduction u/s 80IB is not with the facts and legally correct. Further ld. Sr. DR submitted that the ld. CIT(A) relied on the decision of the issues where the assessee's own case in the A.Ys 2011-12 & 2012-13 wherein it was held that the provisions of sub clause (e) and (f) prospective in respect of flat booked or after on 01.04.2009. The arguments placed by the ld. Sr. DR before us that as per the completion of certificate of project. The project was completed on 30.06.2010. Therefore, any sell made in assessment year 2013-14 cannot be accepted to be made for the booking before the completion of the project if the booking had been made prior to the completion of project. The same should have converted into sell in the year when the project is completed but in the present case, it is not so and mainly issue res is in legal in nature relating to the provisions of clause (e) and (f) of section 80IB(10) of the Act or applicable or not in sale book after insertion of both the clauses.

10. The ld. Sr. DR submitted that the ld. CIT(A) has erred in allowing the appeal in the observing that there is no sale of residential flats by assessee in violation of clause (e) & (f). The claim of the assessee u/s 80IB(10) is not allowable. Since, the issue is fully covered in favour of the assessee company by the previous orders of the first appellate authority. The claim of the assessee u/s 80IB(10) is allowed on the grounds that amendment made in section 80IB(10) under clause (e) & (f) applies prospectively in relation to the flat booked on or after 01.04.2009. It is to be noted that the ld. CIT(A) has observed and allowed the appeal on the submissions and issues which has been already examined in appeals for the Assessment Years 2011-12 & 2012-13 wherein considering the judicial pronouncement, it has been already held in favour of the assessee that the provisions of section 80IB(10) prospectively in respect of flats booked as on or after on 04.02.2009.

11. We are of the opinion while considering the merits of the case, the Id. CIT(A) has allowed the appeal and gone through the entire submissions made in the appellate proceedings and allowed the appeal based on the earlier year orders. It is to be noted that there are two phases where the assessee company is engaged both the projects are of residential units, where the 1<sup>st</sup> Phase is consisted 450 units and 6 shops. This phase-1 was eligible for deduction u/s 80IB(10) of the Act where the project is completed as on 30.06.20210 and the 2<sup>nd</sup> phase of the project is not eligible for deduction where the phase is under construction during the relevant period of A.Y 2013-14. Further, we observe that the Id. CIT(A) has deleted the disallowance taking into consideration the proceeding to assessment year that the claim of the assessee company u/s 80IB(10) was duly examined at the assessment stage and deduction was accordingly allowed except in respect of small proportionate amount for sale of multiple units to the same individual in alleged violation of the condition contained in section 80IB (10) (e)& (f) introduced by the Finance Act 2009 w.e.f 01.04.2010. Observing the facts and circumstances of the case that the legal issue of clause (e) & (f) is prospective in nature. Taking into consideration, the A.Y 2011-12, applicability of section 80IB(10) and clause (e) & (f) held that the amendment introduced clauses (e) & (f) and u/s 80IB(10) were prospective in nature.

12. The Id. CIT(A) has placed judicial precedence concerning to different two places introduced from time to time in section 80IB(10), wherein the computing the tax for the A.Y 2013-14 did not consider the met credit available to the assessee and that in any addition is sustained and in respect of which further deduction u/s 80IB(10) of the Act is not allowed and based on the identical issue has already been examined by the Id. CIT(A) for the A.Y 2012-13 wherein the issue has also been decided in favour of the assessee. Considering the legal issues, the Id. AR for the assessee has placed reliance on

various Supreme Court, High Courts and Co-ordinate Benches which specifically held that clause (e) & (f) of the Act introduced in section 80IB(10) of the Act by Finance Act w.e.f 01.04.2010 were prospective in application.

13. 2<sup>nd</sup> issue relating to completion of project whether belongs to Phase-01 and Phase-02 from the records available, it is understood that the total sale consisting only of the flat Phase-01 in all flats were sold aggregated to Rs. 2,96,71,000/- and all the flats were sold violating the provisions of section 80IB(10) and clause (e) & (f). The issue raised by the Assessing Officer, regarding Phase-01 that it is not yet been completed. Produce the records available and the profit and loss statement Phase-01 have been completed on 01.10.2010. Itself Phase-01 condition of completion of eligibility in preceding two years that A.Ys 2010-11 & 2011-12 deductions were stood allowed. It is further observed that once the benefit is allowed over a period of time and when the eligibility conditions or examined in the 1st year eligibility. The same cannot be engaged in the subsequent years by the department. Taking into consideration, the assessment previous year, assessment order of A.Y 2011-12. The amount of deduction u/s 80IB(10) is allowed for Rs. 99,31,693/- where the amount of deduction is in part. The ld. CIT(A) in the previous year, during the appellate proceedings relied upon the citations Hon'ble Supreme Court in the case of Sanjeev Lal & another (cited supra). Therefore, the ld. CIT(A) had taken at most care considering all various citations dealing with amendment provision which has been discussed. The appellate proceeding in the order from

page 14-19, it is to be noticed that section 80IB(10) as a number of conditions and clauses (e) & (f) and first controversy arose when clauses (e) & (f) was introduced on 01.04.2010 but it is not the subject matter when the project has been approved. It is to be noted that ld. CIT(A) has given independent findings during the appellate proceedings that the assessee has filed a detail written submission reply and law has to be applied by following the various decisions by the Hon'ble Supreme Court and High Courts perusing the evidences placed before us. The statements are showing the details of the flat sold in the project during the A.Y 2012-13 where the clause (e) & (f) is not applicable and there is no violation of the two clauses and from paper book No. 73 to 96. The statements is showing the details of all flats sold in the project during the different years. It is to be noted that the similar disallowances were made for the assessment year 2011-12 and the assessee has not challenged these additions in this year and has accepted the disallowances. The ld. DR argued that the similar circumstances is required to be checked whether that exceed or not and since the issue has not been seen in that light and the ld. CIT(A) as merely followed the order without going into the merits of the facts that the assessee herself accepted the disallowances in past. Therefore, in light of the argument advanced by the ld. DR, we are of the view that looking to the facts before us that the assessee has incurred expenditure after the project is completed whether the terms and conditions as required U/s 80IB of the I. T.

Act is properly fulfilled by the assessee or not is required to be checked. The Id. Assessing Officer in the light of the facts and circumstances of the advanced by the Id. DR before us and looking to the interest of justice. The Id. AO is required to check afresh about the admisibility of the deduction claimed by the assessee u/s 80IB of the Act. We do not give any direction as to the availability of the claim the Assessing Officer is directed to apply afresh his mind looking to the various aspect argued by the Id. DR with that direction the appeal of the Revenue is partly allowed.

In the result, the appeal filed by the Revenue is allowed for statistical purposes.

Order pronounced in the open Court on 26/09/2022.

Sd/-

( राठोड कमलेश जयन्तभाई )  
(RATHOD KAMLESH JAYANTBHAI)  
लेखा सदस्य / Accountant Member

Sd/-

(एस.सीतालक्ष्मी)  
(Dr. S. Seethalakshmi)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 26/09/2022.

**\*Santosh**

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- DCIT, Circle-3, Jaipur.
2. प्रत्यर्थी / The Respondent- M/s Joy Syndicate & Enclave Pvt. Ltd., Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { ITA No. 102/JP/2020 }

सहायक पंजीकार / Asst. Registrar