

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH**  
**BENCH 'A' CHANDIGARH**

**BEFORE: SHRI A.D.JAIN, VICE PRESIDENT AND**  
**SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

**आयकर अपील सं./ITA No. 407/CHD/2023**

निर्धारण वर्ष / Assessment Year : 2011-12

Kissan Fats Limited, Hazi Rattan Link Road, Bathinda.	बनाम VS	The DCIT, Central Circle-1, Ludhiana.
स्थायी लेखा सं./PAN /TAN No: AABCK4335Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

&

**आयकर अपील सं./ITA No. 409/CHD/2023**

निर्धारण वर्ष / Assessment Year : 2011-12

BCL Industries Ltd., Hazi Rattan Link Road, Bathinda.	बनाम VS	The DCIT, Central Circle-1, Ludhiana.
स्थायी लेखा सं./PAN /TAN No: AAACB5510B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Smt. Amanpreet Kaur, Sr.DR

तारीख/Date of Hearing : 08.05.2024

उद्घोषणा की तारीख/Date of Pronouncement : 01.07.2024

**PHYSICAL HEARING**

**आदेश/ORDER**

**PER A.D.JAIN, VICE PRESIDENT**

Both these appeals have been filed by different assesseees for assessment year 2011-12, against the separate

orders dated 01.05.2023 passed by the ld. Commissioner of Income Tax (Appeals)-5, Ludhiana [ in short 'the ld. CIT(A)'].

2. As both the appeals involve identical facts and issues, therefore, these were heard together and are being disposed of by a common order, for the sake of convenience and brevity.

### **ITA 407/CHD/2023**

3. In this appeal, the assessee has raised the following grounds of appeal :

*“1. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in issuing the notice u/s 148 of the Income Tax Act with regard to reopening of the case.*

*2. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred in upholding the validity of notice issued under section 148 of the Income Tax Act whereas as per facts and other material placed on record, notice issued under section 148 of the Income Tax Act is an illegal and invalid notice issued without any proper and valid reasons.*

*3. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred by holding that the sales of Rs. 42,68,400/-as deemed income u/s 68 of the Income Tax Act without appreciating that these sales are already declared as income in the return filed. Therefore, provisions of section 68 are not applicable.*

*4. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred by holding that modus of making bogus sales of Rs. 42,68,400/- is only to increase the turnover with the motive to avail better loan facilities from the banking authorities without appreciating that these sales are negligible i.e., 0.00013% of the total turnover of Rs 325626 lakh of the company.*

*5. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred by confirming addition of Rs.*

42,68,400/-merely on the ground that the confirmation from the concerned party to whom sales made has not been furnished.

6. On the facts and the circumstances of the case and in law and material placed on record, the Ld. Commissioner of Income Tax (Appeals) has erred in confirming the addition of Rs. 42,68,400/-.

7. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred by enhancing the addition to Rs.42,68,400/- against Rs.10,40,000/- made by the Assessing Officer merely on the basis of information as provided by the assessee appellant on the basis of its books of account.

8. On the facts and circumstances of the case and in law, the ld. Commissioner of Income Tax (Appeals) has erred by making addition of Rs.85,368/- as unexplained expenditure u/s 69C of the Act merely on presumption without providing any opportunity to the assessee appellant especially when no such addition has been made by the Assessing Officer.”

4. Apropos Ground Nos. 1 & 2, the ld. Counsel for the assessee has contended that the entire re-assessment proceedings, culminating in the impugned order, require to be quashed, since in the reasons recorded for re-opening the completed assessment, it has been wrongly stated by the Assessing Officer that the return of income for the year under consideration was filed on 30.09.2010 by declaring income of Rs.1,62,28,910/-, whereas, the fact is that the return of income for the year under consideration was filed on 28.09.2011, at 'NIL' income. Reliance in this regard has sought to be placed on the following case laws :

- i) *Order of Chandigarh Bench in the case of Smt. Monika Rani W/o Shri Ashok Kumar In ITA No.1582/Chd/2019.*
- ii) *Judgment of Gujarat High Court in the case of Sagar Enterprises vs ACIT" as reported in 257 ITR 335*
- iii) *Order of ITAT, Chandigarh "SMC" Bench in the case of Baba Karta Singh Dukki Educational Trust Vs ITO*

- iv) *Order of ITAT Jaipur Bench in case of Shri Ram Mohan Rawat Vs. ITO 1014/JP/2018 dated 10.10.2019*
- v) *Gaurav Joshi Vs Income Tax Officer [2019] 55 CCH 0083 (Amritsar Bench)*
- vi) *Sh. Jaspal Singh (Chandigarh Bench) 88 ITR (Trib) 407*
- vii) *Smt Charanjitj Kaur, 88 ITR (Trib) 414 (Chandigarh Bench)*

5. The ld. DR, on the other hand, has sought to place reliance on the impugned order. It has been contended that in the reasons recorded, the date of the filing of return and the income returned by the assessee were inadvertently wrongly stated, due to typographical error, which does not vitiate the reasons recorded by the AO to form his belief of satisfaction of escapement of income.

6. In this regard, it is seen that in para No.1 (APB-33) of the reasons for issue of notice u/s 148 of the Income Tax Act in the case of the assessee for the year under consideration, it has been stated as follows :

*“The assessee is a Private Limited Company and engaged in business of manufacturing of Vanaspati Ghee and refined oils. The assessee has filed return of income through e-filing on 30.09.2010 for assessment year 2011-12 declaring income of Rs.1,62,28,910/-”.*

6.1 The copy (APB-1) of Income Tax Return acknowledgement for the year under consideration shows that such return of income was filed on 28.09.2011 and not

on 30.09.2010, as stated in the reasons recorded. Further, in the said return of income, the total income for the year is 'NIL' and not of Rs.1,62,28,910/-, as stated in the reasons recorded, as above. For ready reference, the said Income Tax Return acknowledgement for the year under consideration (APB-1) is scanned and reproduced as under :

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT <small>[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-4S (SUGAM), ITR-5, ITR-6 transmitted electronically with digital signature]</small>				Assessment Year <b>2011-12</b>			
PERSONAL INFORMATION AND THE DATE OF TRANSMISSION	Name <b>KISSAN FATS LIMITED</b>		PAN <b>AABCK4335Q</b>				
	Flat/Door/Block No <b>Hazi Rattan</b>	Name Of Premises/Building/Village		Form No. which has been electronically transmitted <b>ITR-6</b>			
	Road/Street/Post Office	Area/Locality					
		Link Road		Status (fill the code) <b>Pte Company</b>			
	Town/City/District <b>BATHINDA</b>	State <b>Punjab</b>	Pin <b>151001</b>				
	Designation of AO(Ward/Circle) <b>CC-1, LUDHIANA</b>		Original or Revised <b>ORIGINAL</b>				
	E-filing Acknowledgement Number <b>295834401280911</b>		Date(DD/MM/YYYY) <b>28-09-2011</b>				
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income	1	0		
		2	Deductions under Chapter-VI-A	2	0		
		3	<b>Total Income</b>	3	0		
3a		Current Year loss, if any	3a	45594102			
4		Net tax payable	4	5583586			
5		Interest payable	5	525802			
6		Total tax and interest payable	6	6109388			
7		Taxes Paid		7e	6109386		
		a	Advance Tax			7a	0
		b	TDS			7b	825136
	c	TCS	7c			0	
	d	Self Assessment Tax	7d			5284250	
8	Tax Payable (6-7d)		8	0			
9	Refund (7e-6)		9	0			
This return has been digitally signed by <b>SHRAJINDER MITTAL</b> in the capacity of <b>DIRECTOR</b> having PAN <b>AARPM9226F</b> from IP Address <b>59.94.241.54</b> on <b>28-09-2011</b> at <b>*BATHINDA</b> Doc SI no & issuer							

6.2 It is further seen that the date '30.09.2010', as mentioned in the reasons recorded, is the date of filing of return of income for the earlier assessment year, i.e., assessment year 2010-11. This is evident from the copy

(APB-1) of Income Tax Return acknowledgement for assessment year 2010-11.

6.3. Then, the figure of 'Rs.1,62,28,910/-', statedly representing income declared by the assessee for the year under consideration, as mentioned in the reasons recorded, is the figure of total income returned for assessment year 2010-11, as shown in the copy (APB-83) of Income Tax Return acknowledgement for assessment year 2010-11.

6.4 For ready reference, the Income Tax Return acknowledgement of the assessee for assessment year 2010-11 ( copy at APB-83) is scanned and reproduced as under :

83

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year <b>2010-11</b>		
[Where the data of the Return of Income in Form SARAL-I ( ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 transmitted electronically with digital signatures)]				
PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name	KISSAN FATS LIMITED		
	PAN	AABCK4335Q		
	Flat/Door/Block No	HAZI RATTAN LINK ROAD		
	Name Of Premises/Building/Village	LINK ROAD		
	Road/Street/Post Office	LINK ROAD		
	Area/Locality	BATHINDA		
	Town/City/District	State	Pin	
	Punjab	151001		
Designation of AO(Ward/Circle)	CC-1, LUDHIANA		Status (fill the code)	
			Pic Company	
			Original or Revised ORIGINAL	
E-filing Acknowledgement Number	164724921300910	Date(DD/MM/YYYY)	30-09-2010	
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income	16228906	
	2	Deductions under Chapter-VI-A	0	
	3	Total Income	16228910	
	3a	Current Year loss, if any	0	
	4	Net tax payable	5516206	
	5	Interest payable	381331	
	6	Total tax and interest payable	5897537	
	7	Taxes Paid	a Advance Tax	7a 0
			b TDS	7b 2065143
			c TCS	7c 0
d Self Assessment Tax			7d 3832390	
e Total Taxes Paid (7a+7b+7c+7d)			7e 5897533	
8	Tax Payable (6-7d)	0		
9	Refund (7e-6)	0		

This return has been digitally signed by **SHRAJINDER MITTAL** in the capacity of **DIRECTOR** having PAN **AARPM9226F** from IP Address **210.56.97.146** on **30-09-2010** at **BATHINDA**

Date of issue

6.5 In this regard, the Department has filed before us letter dated 21.02.2024, wherein, it has been stated that the office of the DR had asked the concerned AO, i.e., the DCIT, Central Circle-I, Ludhiana, to give her comment on the position that in the first paragraph of the original assessment order dated 03.02.2014, it has been mentioned that *“Return declaring ‘NIL’ was e-filed by the assessee on 28.09.2011”*, whereas in the first paragraph of the reasons recorded by the AO to issue notice u/s 148 of the Act, the AO had mentioned that *“The assessee had filed return of income through e-filing on 30.09.2010 for assessment year 2011-12 declaring income of Rs.1,62,28,910/-”*; that from the perusal of the reasons recorded by the AO, it was noticed that the AO had inadvertently mentioned the date of filing of the Income Tax Return as 30.09.2010, instead of 28.09.2011 and had also mentioned income of Rs.1,62,28,910/-, instead of ‘NIL’; and that these are typographical mistakes committed by the AO while recording the reasons. For ready reference, the said letter is reproduced as under :

*To*

*The Hon'ble Members,  
Income-Tax Appellate Tribunal, Bench 'A',  
Kendriya Sadan, Sector 9-A,  
Chandigarh.*

Sirs,

**Sub: Appeal before Hon'ble ITAT, Bench 'A', Chandigarh in the case of M/s Kissan Fats Ltd. for the A.Y. 2011-12 in ITA No. 407/Chd/2023 - regarding.**

Kindly refer to above cited subject. The above mentioned case is fixed for hearing on 22.02.2024 before the Hon'ble ITAT, Bench-A, Chandigarh.

2. In this regard, it is submitted that this office had asked the concerned Assessing Officer i.e. DCIT, Central Circle-1, Ludhiana to give her comments on the following :

(i) In the first paragraph of the original assessment order dated 03.02.2014, it is mentioned that "Return declaring nil was e-filed by the assessee on 28.09.2011", while in the first paragraph of reasons recorded by the A.O. to issue the notice u/s 148 of the Act, the A.O. had mentioned that "the assessee had filed return of income through e-filing on 30.09.2010 for A.Y. 2011-12 declaring income of Rs. 1,62,28,910/-."

3. In this context, it is submitted that the reply of the concerned Assessing Officer i.e. DCIT, Central Circle-1, Ludhiana has been received in this office, giving her comments, which are reproduced as below :

The case of the assessee was re-opened u/s 147 of the Act and assessment was completed u/s 147/143(3) dated 19.12.2018 at a loss of Rs. 4,45,54,101/-. From the perusal of the reasons recorded by the A.O., it is noticed that the A.O. has inadvertently mentioned date of filing of ITR as 30.09.2010 instead 0<sup>^</sup>28<sup>^</sup>09<sup>^</sup>2011 and also mentioned income of Rs. 1,62,28,910/- instead of NIL. These are typographical mistake committed by the A.O. while recording reasons.

4. This is for your perusal and office record.

Yours faithfully,

Sd/-

Addl. Commissioner of Income Tax(Sr.DR)-2  
ITAT, Chandigarh

7. From the above discussed facts, it is evident that the discrepancy in the reasons, as pointed out on behalf of the assessee, is clear and admitted, that is to say, the reasons recorded by the AO for issuance of notice of re-opening of the completed assessment have been recorded on wrong facts, in as much as firstly, the date of filing of the return of



income of the assessee for the year under consideration has been wrongly mentioned. Then, the declared income has wrongly been shown at Rs.1,62,28,910/- as against the actually declared 'Nil' income.

8. Now, it is to be seen as to whether in such a scenario, the re-assessment proceedings are liable to be quashed as void, as contended by the assessee.

8.1 In this regard, under similar circumstances, in 'Smt. Monika Rani Vs the ITO, Ward-2, Kurukshetra', vide order (copy at the assessee's case laws Paper Book, pages 308 to 318) dated 28.02.2020, passed for assessment year 2010-11, in ITA No.582/CHD/2019, it was observed that from the reasons recorded, it was clear that the AO had issued the notice u/s 148 of the Act for the reason that the assessee had not filed her return of income and that the assessee had purchased a property for Rs.1,49,02,500/- during Financial Year 2009-10; that further, the said reasons given by the AO for re-opening the assessment were not correct, since the assessee had filed the return of income on 30.03.2011, the copy of which had been placed in the assessee's compilation; that the assessee had also shown investment in

agricultural land amounting to Rs.52,20,000/- in her balance sheet as on 31.03.2010, copy of which had been placed in the assessee's compilation; that both the reasons given by the AO were, thus, wrong; that the AO had, thus, reopened the assessment on the basis of wrong facts and, therefore, the re-opening was not valid and it was being quashed.

8.2 The Tribunal followed the decisions cited as under :

- i) *Sagar Enterprises Vs ACIT, 257 ITR 335 (Guj)*
- ii) *Baba Kartar Singh Dukki Educational Trust Vs ITO, rendered by the Chandigarh 'SMC' Bench of the Tribunal, (2016) 158 ITR 965 (CHD)(TRIB)*
- iii) *Shri Ram Mohan Rawat Vs ITO, order dated 10.10.2019 passed by the Jaipur Bench of the Tribunal in ITA No. 1014/JP/2018*
- iv) *Van Oord Dredging & Marine Contractors BV Cs ADIT, order dated 28.02.2018, passed by the Mumbai Bench of the Tribunal in ITA Nos. 495&496/Mum/2016.*

8.3 Similarly, in 'Sagar Enterprises' (supra), it has been held as follows :

*" that it was apparent that the fact of non-filing of the return for the assessment year 1991-92 had weighed with the respondent for arriving at the satisfaction about the failure on the part of the assessee and escapement of assessment of income. However, the material on record showed that the return had been filed. In such circumstances, it could not be said with certainty as to which fact would have weighed with the officer concerned and once it was shown that an irrelevant fact had been taken into consideration, to what extent the decision was vitiated would be difficult to say. Moreover the Income-tax Officer had stated that the payment which was stated to be undisclosed income relevant for the assessment year 1991-92 could have been made*

*during the financial year 1990-91 relevant to the assessment year 1991-92 and hence, "to cover up that probability, protective addition was made in the assessment year 1992-93." The first appellate authority decided the appeal for the assessment year 1992-93 on January, 1996, and the reason had been recorded thereafter on August 18, 1997. The notice of reassessment was not valid and was liable to be quashed."*

8.4 Likewise, in ‘Baba Kartar Singh Dukki Educational Trust’ (supra), it has been held as follows :

HEAD NOTE:

*" Where Assessing Officer processed under section 143(1) returns of income filed by assessee for assessment years 2001-02 to 2003-04 and subsequently he reopened said assessments on sole basis that assessee had not filed returns for years preceding to assessment year 2004-05 and, therefore, its income having escaped assessment, reopening of assessment was on basis of suspicion and non-existent and incorrect facts and it was invalid"*

8.5 Further, in ‘Ram Mohan Rawat’ (supra), it has been held as follows :

*“Thus the reasons recorded by the AO for formation of belief that income assessable to tax has escaped assessment are based on two counts. One, the assessee has made bogus purchases and the second, that the purchases are not verifiable as the assessee has not filed the return of income. Thus the formation of belief is based on these two factual aspects that the assessee has made bogus purchases which are not verifiable as assessee has not filed the return of income. The reason for non verifiableness of the purchases made by the assessee due to non filing of the return of income as stated by the AO is absolutely incorrect and wrong and contrary to the record when the assessee has filed the return of income electronically on 29.10.2007. This fact was also subsequently accepted by the AO that the assessee filed the return of income under section 139(1). The second aspect of the reasons that the assessee has made bogus purchases is also not based on any enquiry or verification of record by the AO but this is simply reproduction of information received from the Investigation Wing. The said information is also incomplete as regards the details of the purchases and the parties from whom such purchases were made by the assessee. Thus the reasons recorded by the AO manifest that there is no*

*application of mind and the averments as recorded in the reasons are very vague and general and rather inconsistent with the facts available on record so far as the filing of return of income by the assessee. The formation of belief on such incorrect and vague reasons would lead the reopening of the assessment as invalid."*

8.6 Then, in 'Van Oord Dredging and Marine Contractors BV' (supra), it has been held as under :

*"In AY 2005-06, the A.O. has reopened the assessment on incorrect facts and further the assessing officer has failed to demonstrate that there was failure on the part of the assessee to disclose fully and truly all material facts during the course of original assessment proceedings. Hence the reopening of assessment of AY 2005-06 is liable to be quashed on these two grounds also. Accordingly we set aside the order passed by Ld. CIT(A) on this issue and hold that the reopening of assessments of both the years are not in accordance with the law and accordingly quash the assessment orders passed for both the years under consideration."*

9. No decision contrary to the above case laws has been cited before us, nor has any of the above decisions been shown to have been reversed by higher authorities.

10. Therefore, respectfully following the ratios of the above discussed decisions, we hold that the re-opening of the completed assessment in the present case was not valid. The plea of the Department, that the recording of wrong facts by the AO in the reasons was an inadvertent mistake, is of no avail and it does not validate the reasons recorded by the AO. It is trite that the reasons recorded are to be read as they are, and the reasons recorded in the present

case, read as they are, are factually incorrect reasons which could not have led the AO to arrive at a valid satisfaction that income for the year under consideration had escaped assessment. Accordingly, the initiation of the re-assessment proceedings through the incorrect reasons recorded and the entire re-assessment proceedings, culminating in the order under appeal are quashed as void ab initio.

11. Since the re-assessment proceedings stand quashed, as above, nothing further survives for adjudication. Ordered accordingly.

12. In the result, the appeal is allowed.

### **ITA 409/CHD/2023**

13. In this appeal, the assessee has raised the following grounds of appeal :

*“1. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in issuing the notice u/s 148 of the Income Tax Act with regard to reopening of the case.*

*2. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred in upholding the validity of notice issued under section 148 of the Income Tax Act whereas as per facts and other material placed on record, notice issued under section 148 of the Income Tax Act is an illegal and invalid notice issued without any proper and valid reasons.*

*3. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred by holding that the sales of*

*Rs. 26,62,821/- are deemed income u/s 68 of the Income Tax Act without appreciating that these sales are already declared as income in the return filed. Therefore, provisions of section 68 are not applicable.*

*4. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred by holding that modus of making bogus sales of Rs. 26,62,821/- is only to increase the turnover with the motive to avail better loan facilities from the banking authorities without appreciating that these sales are negligible even less than 0.0001% of the total turnover of Rs 47981 lakh of the company.*

*5. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred by confirming addition of Rs. 26,62,821/- merely on the ground that the confirmation from the concerned party to whom sales made has not been furnished.*

*6. On the facts and the circumstances of the case and in law and material placed on record, the Ld. Commissioner of Income Tax (Appeals) has erred in confirming the addition of Rs. 26,62,821/-.*

*7. On the facts and the circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred by making addition of Rs.53,256/- as unexplained expenditure u/s 69C of the Act merely on presumption without providing any opportunity to the assessee appellant especially when no such addition has been made by the Assessing Officer.*

14. As the issues, facts and circumstances in this appeal i.e. ITA No.409/CHD/2023 are exactly similar to those of ITA No.407/CHD/2023, therefore, our findings given in ITA No.407/CHD/2023 would apply mutatis-mutandis to ITA No.409/CHD/2023 also. However, for the sake of ready reference, the relevant findings given in ITA 407/CHD/2023 are reproduced hereunder :

*“10. Therefore, respectfully following the ratios of the above discussed decisions, we hold that the re-opening of the completed assessment in the present case was not valid. The plea of the Department, that the recording of wrong facts by the AO in the reasons was an inadvertent mistake, is of no avail*

*and it does not validate the reasons recorded by the AO. It is trite that the reasons recorded are to be read as they are, and the reasons recorded in the present case, read as they are, are factually incorrect reasons which could not have led the AO to arrive at a valid satisfaction that income for the year under consideration had escaped assessment. Accordingly, the initiation of the re-assessment proceedings through the incorrect reasons recorded and the entire re-assessment proceedings, culminating in the order under appeal are quashed as void ab initio.*

*11. Since the re-assessment proceedings stand quashed, as above, nothing further survives for adjudication. Ordered accordingly.”*

15. In the result, both appeals of the assessee are allowed.

Order pronounced on 01.07.2024.

Sd/-

Sd/-

**(KRINWANT SAHAY)**  
**ACCOUNTANT MEMBER**

**(A.D.JAIN )**  
**VICE PRESIDENT**

“Poonam”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar