

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE “A” BENCH : PUNE  
BEFORE SHRI RAMA KANTA PANDA, VICE PRESIDENT  
AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER

I.T.A.No.1852/PUN./2024  
Assessment Year 2022-2023

Desai Infra Projects (I) Private Limited, Unit No.303, Gera 77, Ramwadi, Survey No.2016/1, F.No.88, Kalyani Nagar, PUNE. PIN – 411 006. Maharashtra. <b>PAN AADCD0443N</b>	vs.	The Commissioner of Income Tax (Appeals), Pune-11, Aaykar Sadan, Bodhi Towers, Salisbury Park, PUNE. PIN – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Nikhil S. Pathak
For Revenue :	Shri Ramnath P Murkunde

Date of Hearing :	12.12.2024
Date of Pronouncement :	30.12.2024

**ORDER**

**PER RAMA KANTA PANDA, V.P. :**

This appeal filed by the Assessee is directed against the order dated 14.08.2024 of the learned CIT(A), Pune-11, Pune relating to assessment year 2022-2023.

2. Facts of the case, in brief, are that the assessee is a company engaged in development of infrastructure project and filed it’s return of income on 15.10.2022 declaring total income at Rs.6,41,73,900/-, after claiming deduction of

Rs.3,42,22,700/- u/s.80IA(4)(i) of the Act. The CPC processed the return and passed an intimation u/s.143(1) determining the total income at Rs.9,83,96,600/-, by reducing the claim of deduction u/sec.80IA(4).

2.1. Before the learned CIT(A), it was argued that the due date for filing the report in Form-10CCB as required by Sec.801A(7) of the Act was 30.09.2022 which stands extended to 07.10.2022. However, due to the technical glitches in the income tax e-filing portal, the assessee could not file the said Form-10CCB and it was filed on 31.10.2022. It was further submitted that the tax audit report in Form-3CD was filed on 07.10.2022 and it is within the extended due date. The auditor of the company had obtained UDIN from ICAI for the purpose of filing Form-10CCB on 07.10.2022 which is within the extended due date. However, since the Form-10CCB was not available in the account of the assessee on the portal and the same could not be assigned to the auditor, therefore, the assessee could not file the said Form-10CCB within the prescribed time limit. It was submitted that after raising grievances with the department, the said technical glitch was resolved and the assessee filed Form-10CCB on 31.10.2022. Relying on various decisions, it was submitted that since Form-10CCB was filed before the processing of the return, the CPC was not justified in rejecting the claim of deduction u/sec.80IA(4) of the Act. It was further submitted that the CPC

does not have power to disallow claim of deduction u/sec.80IA(4) while processing the return u/sec.143(1) of the Act.

2.2. However, the Ld. CIT(A) was not satisfied with the arguments advanced by the assessee. So far as the arguments advanced by the assessee that Form-10CCB could not be filed due to technical glitches and was filed before the processing of the return and therefore, deduction u/sec.80IA(4) could not have been disallowed by the CPC is concerned, the Ld. CIT(A) dismissed the same by observing as under :

*“Findings :*

*6. I have considered the facts of the case and the submissions made by the appellant. It is not under dispute that the due date for filing Form 10CCB was 07.10.2022 and the appellant did not file the said Form 10CCB within this prescribed time and could file the Form 10CCB only on 31.10.2022. In this connection, it is important to note that Form 801A(7) of the Act reads as under :-*

*(7) The deduction under sub-section (1) from profits and gains derived from an undertaking shall not be admissible unless the accounts of the undertaking for the previous year relevant to the assessment year for which the deduction is claimed have been audited by an accountant, as defined in the Explanation below*

*sub-section (2) of section 288, before the specified date referred to in section 44AB and the assessee furnishes by that date the report of such audit in the prescribed Form duly signed and verified by such accountant.*

7. *It is important to mention that the phrase 'before the specified date referred to in section 44AB and the assessee furnishes by that date' was introduced vide Finance Act, 2020 w.e.f. 01.04.2020, i.e. AY 2020-21. Therefore, as per sub-section (7) of section 801A, for AY 2020-21 onwards, no assessee shall be eligible to claim deduction u/s.801A unless Form 10CCB is filed before the specified date. With this amendment, vide Finance Act, 2020, filing of Form 10CCB within the prescribed time limit has been made mandatory because before the said amendment, the Form 10CCB was required to be filed along with the return of income. Thus, no time limit for filing Form 10CCB was prescribed for the assessment years prior to AY 2020-21.*

8. *It is also important to note that w.e.f. 01.04.2019, it is mandatory to obtain UDIN for practicing Chartered Accountants for all reports issued under the Income Tax Act, 1961 from the ICAI and as per the appellant, the UDIN*

*for issuing Form 10CCB was obtained at 23:12:29 on 07.10.2022, i.e. just 48 minutes before the limitation time.*

9. *It is further seen from the Tax Audit report, i.e. Form 3CD filed by the appellant that the said tax audit report was completed at 11:52:03 PM on 07.10.2022, i.e. just 8 minutes before the limitation time. Since the Form 10CCB can be issued by the Chartered Accountant only after the completion of Tax Audit Report, thus less than 8 minutes were left with the Chartered Accountant to complete the Form 10CCB and to upload the same. These facts clearly suggest that the Chartered Accountant of the Appellant was trying to complete the task at the very last moment.*

10. *As per the e-filing procedure, for filing Form 10CCB, the assessee is required to assign the said functionality to his CA by using the 'My CA functionality and unless the said task is assigned to the CA, Form 10CCB cannot be filed by the Chartered Accountant. Apparently, in the present case, since the Chartered Accountant completed the Tax Audit Report at the last moment, therefore, he did not have sufficient time for assigning the task of completing the Form 10CCB by using the functionality 'My CA' and uploading the Form 10CCB within a time of 8 minutes. These timelines clearly suggest that there was no technical glitch in the e-filing portal and the non-filing of*

*Form 10CCB by the due date is solely for the delay on the part of the appellant and its Chartered Accountant.*

*11. The appellant has relied on the decision of Hon'ble Supreme Court in the case of GM Knitting Industries Pvt. Ltd. (Supra), however it is seen that the said decision does not deal with the deduction u/s. 801A(4) of the Act. Similar are the facts for the decision of Hon'ble Bombay High Court in the case of CIT vs. Shivanand Electronics (Supra) as well as CIT vs. Contimeters Electricals Pvt. Ltd. (Delhi HC). As far as the decisions of Hon'ble Tribunal of Delhi Bench and Bangalore Bench are concerned, same pertains to assessment years prior to AY 2020-21. As discussed above, from AY 2020-21 onwards, it has been made mandatory to file Form 10CCB within the prescribed time limit and as provided u/s.801A(7), no deduction shall be allowed if the Form 10CCB is not filed within the prescribed time limit. In view of these facts, the case laws relied upon by the appellant shall not be applicable to the facts of the present case.*

*12. Considering the totality of the facts of the present case and the above discussion, I am of the considered opinion that since the appellant did not file the Form 10CCB within the prescribed time and the delay in filing the Form 10CCB is on the part of the appellant and his Chartered Accountant, the CPC was correct in denying the*

*deduction u/s.801A(4) of the Act. The ground no. 1, 4 and 5 raised by the appellant are DISMISSED.”*

2.3. So far as the argument of the assessee that the CPC does not have jurisdiction to disallow the claim of deduction u/sec.80IA(4) while processing the return u/sec.143(1) is concerned, the learned CIT(A) also dismissed the same by observing as under :

*“14. I have considered the facts of the case and the submission made by the appellant. As per section 143(1)(a)(ii) of the Act, the adjustment on account of an incorrect claim, if the same is apparent can be made while processing the return of income. In the present case, undisputedly, the mandatory Form 10CCB was not filed within the prescribed time and therefore as per the provisions of section 801A(7), the appellant was not eligible for deduction u/s.801A(4) of the Act. Since Form 10CCB was not filed within time, therefore this situation is covered by Explanation (a)(ii) to section 143(1)(a) of the Act. Therefore, the adjustment made by the CPC falls within the provisions of section 143(1)(a) of the Act. Accordingly, the grounds no. 2 and 3 raised by the appellant does not have any merits and are DISMISSED.”*

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

- 1) *"The learned CIT(A) erred in confirming the disallowance of Rs.3,42,22,700/- u/s 801A(4) (i) on the ground that there was a delay in filing Form No.10CCB on the part of the appellant and his Chartered Accountant.*
- 2) *The learned CIT(A) erred in holding that the learned CPC was justified in denying the claim of deduction u/s 801A(4)(i) in the intimation order passed u/s.143(1) on the ground that there was a delay in filing Form 10CCB on the part of the assessee.*
- 3) *The learned CIT(A) further erred in holding that the CPC was justified in disallowing the claim of deduction u/s 801A(4)(i) on account of delay in filing 10CCB in the intimation order passed u/s. 143(1) and the situation was covered by explanation (a)(ii) to section 143(1)(a).*
- 4) *The learned CIT(A) erred in not appreciating that the CPC had no jurisdiction to deny the claim of deduction u/s 801A(4)(i) in the intimation u/s 143(1) on the ground that there was a delay in filing the audit report in Form 10CCB and hence, the disallowance made of the deduction u/s 801A(4)(i) is not justified at all.*
- 5) *The learned CIT(A) erred in holding that the disallowance of claim of u/s 801A(4)(i) could be made in view of*



*explanation (a)(ii) to section 143(1)(a) without appreciating that the said provision was not applicable to the facts of the present case and hence, the disallowance made of the deduction u/s 80IA(4)(i) may kindly be deleted.*

*6) The learned CIT(A) erred in not appreciating that the disallowance of deduction u/s 80IA(4)(i) on account of delay in filing the audit report was not covered by any of the sub clauses (i) to (vi) of clause (a) of section 143(1) and the disallowance made of the deduction claim u/s 80IA(4)(i) was not justified and the same may kindly be deleted.*

*7) The ld. CIT(A) further erred in holding there was no technical glitch on the filing of Form 10CCB and the delay in filing of the same was solely on the part of the assessee and its Chartered Accountant without appreciating the correct facts of the case.*

*8) The ld. CIT(A) erred in attributing the delay in filing Form 10CCB to the assessee and its Chartered Accountant without appreciating that due to technical glitches, the said Form could not be filed within the specified time and hence, there was no reason to disallow the claim of deduction u/s. 801A(4)(i).*

*9) The ld. CIT(A) failed to appreciate that the Form 10CCB was filed by the assessee before the passing of intimation order u/s.143(1) and hence, as the said Form was*

*available on record, there was no reason to deny the deduction claimed u/s. 801A(4)(i).*

*10) The appellant craves leave to add, alter, amend or delete any of the above grounds of appeal.”*

4. Learned Counsel for the Assessee, at the outset, reiterated the same arguments as made before the Ld. CIT(A). He submitted that the CPC has no power to disallow the claim made u/sec.80IA(4) of the Act in Form-10CCB. Further due to technical glitches the assessee could not upload the Form-10CCB before the extended due date i.e., on 07.10.2022 and the same was uploaded only on 31.10.2022 after the technical glitch was resolved. Learned Counsel for the Assessee referring to page-47 of the paper book drew the attention of the Bench to the screen-shot taken on 08.10.2022. Referring to page-49 of the paper book, he drew the attention of the Bench the grievance description which reads as under :

*“Form No.10CCB Audit Report under section 80-IA(7) is not available on the portal and hence could not be uploaded within extended due date. Attaching herewith the screenshot of CA unable to file the Audit Report under section 80-IA(7) and the screenshot of portal not showing the Form in assigning to CA.”*

4.1. Referring to the order of the Ld. CIT(A), he submitted that although all these things were pointed-out before the Ld. CIT(A), however, he has not discussed anything about the glitches which prevented the assessee from filing Form-10CCB. Without prejudice to the above, he submitted that because of the technical glitches the assessee could not file Form-10CCB and the department does not say that the assessee is incorrect. Therefore, because of the technical glitch on the part of the department, the assessee should not have been denied the benefit of deduction u/sec.80IA(4) of the Act. He drew the attention of the Bench the provisions of sec.80IA(7) which reads as under :

*“(7) [The deduction] under sub-section (1) from profits and gains derived from an [undertaking] shall not be admissible unless the accounts of the [undertaking] for the previous year relevant to the assessment year for which the deduction is claimed have been audited by an accountant, as defined in the Explanation below sub-section (2) of section 288, [before the specified date referred to in section 44AB and the assessee furnishes, by that date] the report of such audit in the prescribed Form duly signed and verified by such accountant.”*

4.2. He submitted that the above provision was amended by the Finance Act 2020 w.e.f. 01.04.2020 and the words

“before the specified date” referred to in sub-sec.44AB and the assessee furnishes by that date the report of the said audit in the prescribed Form was substituted for the words “and the assessee furnishes along with his return of income”. He submitted that in view of the above, the assessee was not mandatorily required to submit the audit report in Form-10CCB along with return of income and he can always file the return before the specified date. In any case, he submitted that filing of the audit report is directory and not mandatory and it can be furnished at any time even before the assessment is completed.

4.3. Referring to the decision of Hon’ble Kolkata Bench of the Tribunal in the case of Tarasafe International (P.) Ltd., vs. DDIT, CPC reported in [2024] 168 taxmann.com 514 [Kolkata-Trib.], he submitted that the Tribunal in the said decision has held that where assessee claimed deduction under section 80JJAA but had not filed audit report in Form 10DA along with return of income, however, filed the same before final order of assessment was made, assessee was entitled to claim deduction under section 80JJAA. He submitted that the above decision was passed after considering the decision of Hon’ble Supreme Court in the case of Pr. CIT vs. Wipro Ltd., [2022] 446 ITR 1 (SC).

4.4. Referring to the decision of Chennai Bench of the Tribunal in the case of Natesan Precision Components Private Ltd., Chennai vs., DCIT in ITA.No.1397/Chny/2024, order dated 09.08.2024 for the assessment year 2018-2019, the Learned Counsel for the Assessee submitted that the Tribunal in the said decision has held that a claim of deduction u/sec.80IA(4) cannot be denied merely because the audit report in Form-10CCB was filed belatedly i.e., not along with the return of income.

4.5. He accordingly submitted that since the assessee has filed the audit report before the assessment was completed and it is evident from the record that the audit report could not be filed before the specified due date due to technical glitches in the portal of the department and it was beyond the control of the assessee and since the CPC does not have power to deny claim of deduction u/sec.80IA(4) while processing return u/sec.143(1) of the Act, therefore, the Ld. CIT(A) was not justified in rejecting the claim of deduction u/sec.80IA(4) of the Act.

5. The Learned DR on the other hand, relied on the order of the Ld. CIT(A) and submitted that CPC is well within the power to deny the claim of deduction u/sec.80IA(4), if the assessee is otherwise ineligible due to non-filing of the prescribed audit report in Form-10CCB as per law. He

accordingly submitted that grounds raised by the assessee should be dismissed.

6. We have heard rival submissions made by both the sides and perused the material available on record. We find the assessee in its return of income had claimed deduction of Rs.3,42,22,760/- u/sec.80IA(4)(i) of the Act, which was denied by the CPC in the intimation passed u/sec.143(1) of the Act. We find the Ld. CIT(A) rejected the arguments advanced by the assessee and dismissed the appeal, the reasons of which, have already reproduced in the preceding paragraphs. It is the submission of the Learned Counsel for the Assessee that the CPC does not have any power to deny the claim of deduction u/sec.80IA(4) while processing the return u/sec.143(1). It is also his argument that since the assessee has filed the audit report before the processing of the return and since filing of audit report is directory and not mandatory, therefore, the deduction should not have been denied.

6.1. We find some force in the above arguments of the Learned Counsel for the Assessee. Admittedly, in the instant case, the assessee has filed audit report in Form-10CCB on 31.10.2022 and the CPC has processed the return of income on 16.03.2023. It is also an admitted fact that as per the intimation u/sec.143(1), the extended due date for filing of the return for the assessment year 2022-2023 is 07.11.2022.

6.2. We find an identical issue had come-up before the Chennai Bench of the Tribunal in the case of Natesan Precision Components Private Limited, Chennai vs. DCIT in ITA.No.1397/Chny/2024, order dated 09.08.2024 for the assessment year 2018-2019, wherein it has been held that a claim of deduction u/sec.80IA(4) cannot be denied merely because the audit report in Form-10CCB was filed belatedly i.e., not along with the return of income. The relevant observations of the Tribunal are as under :

*“8. We have heard both the parties and perused the material available on record. We find that this was the 8th year of claiming deduction u/s.80IA of the Act and in earlier year assessee was granted such deduction; and in the relevant AY, the CPC denied the deduction only on the ground that Audit Report/ Form No.10CCB was belatedly e-filed i.e, not along with the return of income. On appeal, the Ld.CIT(A) has confirmed the action of the CPC by holding that the assessee ought to have filed Form No.10CCB on the due date, which requirement of law, we note came w.e.f. 01.04.2020 and is not applicable for AY 2017-18. Having said so, we note that the assessee had e-filed Form No.10CCB before the CPC had processed the return of income u/s 143(1) of the Act; and therefore, the deduction claimed ought to have been allowed as held by the Hon’ble Supreme Court in the case of GM Knitting*

*Industries (P.) Ltd., (supra), wherein the Apex Court had an occasion to examine the action of Bombay High Court holding that if Form 3AA is filed before the assessment proceedings culminated, then additional depreciation shall be allowed and such a claim should not be denied only because assessee did not furnish Form 3AA along with return of income. And the Hon'ble Apex Court, affirmed the action of the Hon'ble High Court of Bombay as well as tagged along matter wherein Revenue challenged the action of the Hon'ble Madras High Court in AKS Alloys Pvt. Ltd (supra) and the Civil Appeal of department was dismissed, which means the decision of the Hon'ble Madras High Court has been affirmed by Hon'ble Supreme Court, and is binding precedent that if assessee had filed the Form 10CCB before the assessment proceedings culminate, then the deduction claimed u/s.80IB ought not to be denied on the reason that assessee did not file Form 10CCB along with Return of Income (RoI). We also note the Hon'ble Supreme Court's decision in M/s.Wipro Ltd. (supra) was in the context of that assessee's [Wipro] claim of exemption under Chapter III, in contra-distinction to the claim raised by the present assessee under Chapter VI-A. And it would be gainful to reproduce the Hon'ble Supreme Court's observation in M/s.Wipro Ltd., wherein in the distinction in the claim made for exemption under Chapter-*



*III and deduction claimed under Chapter VI was noted as under :*

*“11. Now so far as the reliance placed upon the decision of this Court in the case of G.M. Knitting Industries Pvt. Ltd. (supra), relied upon by the learned counsel appearing on behalf of the assessee is concerned, Section 10B (8) is an exemption provision which cannot be compared with claiming an additional depreciation under section 32(1) (ii-a) of the Act. As per the settled position of law, an assessee claiming exemption has to strictly and literally comply with the exemption provisions. Therefore, the said decision shall not be applicable to the facts of the case on hand, while considering the exemption provisions. Even otherwise, Chapter III and Chapter VIA of the Act operate in different realms and principles of Chapter III, which deals with "incomes which do not Form a part of total income", cannot be equated with mechanism provided for deductions in Chapter VIA, which deals with "deductions to made in computing total income". Therefore, none of the decisions which are relied upon on behalf of the assessee on interpretation of Chapter VIA shall be applicable while considering the*

*claim under Section 10B (8) of the IT Act.[emphasis given by us]”*

9. *In the light of the discussion, and taking note that assessee had e-filed the audit report in Form 10CCB on 30.03.2019 and processing by CPC u/s.143(1) of the Act took place only on 12.01.2020, which is an event much after the assessee had e-filed the Form 10CCB, therefore, the claim of deduction ought to have been granted especially when assessee was granted such a deduction for the earlier 5 years. Therefore, we set-aside the impugned order of Ld.CIT(A)/JCIT(A) and direct the AO to allow the claim of deduction u/s.80IA of the Act.*

10. *In the result, appeal filed by the assessee is allowed.”*

6.3. We find the Kolkata Bench of the Tribunal in the case of Tarasafe International (P.) Ltd., vs. DDIT, CPC (supra) after considering the decision of the Hon’ble Supreme Court in the case of Pr. CIT vs. Wipro Ltd., (supra), has held that when the audit report is filed before the final order of assessment, the assessee was entitled to claim deduction under section 80JJAA. The relevant observations of the Kolkata Bench of the Tribunal from para-2 onwards read as under :

“2. *The short issue involved in this appeal is as to whether the late filing of audit report in Form 10DA would*

*disentitle the assessee from claiming deduction u/s.80JJAA of the Act, when the said Form 100A was available to the Ld. AO at the time of assessment proceedings. The assessee in this case filed the Form 100A on 27.10.2023 as against the due date of 30.09.2023 but, the same was available to the AO at the time of processing the return of income as the notice u/s. 143(1)(a) of the Act was issued by the CPC to the assessee on 23.11.2023.*

*3. The issue is squarely covered by the decision of Hon'ble Supreme Court in the case of CIT V. G. M Knitting bahotries (P) Ltd. (2016/12 SCC 272/[2016] 71 taxmann.com 35/376 ITR 456 (SC), wherein the Hon'ble Supreme Court has held that, even though it is necessary to file certificate in Form 10CCB along with the return of income, but even if the same has not been filed with the return of income, but the same was filed before the final order of assessment was made, the assessee was entitled to claim deduction u/s. 80-IB of the Act.*

*4. So far as the reliance of the Id. DR on the another decision of the Hon'ble Supreme Court in the case of CIT v. Wipro Lid 120221 140 taxmann.com 223/288 Tasman 491/446 ITR I (SC) is concerned, it is to be observed that the said case is relating to the claim of exemption u's. 10B*

*falling under Chapter III of the I.T. Act. However, the claim of the assessee in the case in hand is u/s. 80JJAA of the Act under Chapter VIA of the Act. The Hon'ble Supreme Court in para 11 of the judgment in the case of Wipro Ltd (supra) has clarified the position that the exemption provisions are to be strictly adhered to whereas the decision of the Hon'ble Supreme Court in the case of G. M. Knitting Industries Pvt. Ltd. (supra) is relating to deduction provisions u/s.VA of the Act the relevant para 11 of the order of the Hon'ble Supreme Court in the case of Wipro Ltd. (supra) is reproduced below :*

*"11. Now so far as the reliance placed upon the decision of this court in the case of G. M. Knitting Industries Pvt. Ltd. (supra), relied upon by the learned counsel appearing on behalf of the assessee is concerned, section 108(8) is an exemption provision which cannot be compared with claiming an additional depreciation under section 32(1)(ii-a) of the Act. As per the settled position of law, an assessee claiming exemption has to strictly and literally comply with the exemption provisions. Therefore, the said decision shall not be applicable to the facts of the case on hand, while considering the exemption provisions. Even otherwise, Chapter III and Chapter VIA of the Act operate in different*

*realms and principles of Chapter III, which deals with "income which do not Form a part of total income", cannot be equated with mechanism provided for deductions in Chapter VIA, which deals with "deductions to be made in computing total income". Therefore, none of the decisions which are relied upon on behalf of the assessee on interpretation of Chapter VIA shall be applicable while considering the claim under section 10B(8) of the I.T. Act."*

*In view of this, the issue is squarely covered in favour of the assessee by the decision of the Hon'ble Supreme Court in the case of G. M. Knitting Industries Pvt. Ltd. (supra) the impugned order of the Ld. CIT(A) is, therefore, set aside and the AO is directed to grant deduction to the assessee u/s. 80JJAA of the Act as claimed. The appeal of the assessee stands allowed.*

*5. In the result, the appeal of the assessee stands allowed."*

6.4. Since the assessee in the instant case has admittedly filed the audit report in Form-10CCB prior to the processing of the return, therefore, respectfully following the decisions cited (supra), we are of the considered opinion that assessee cannot be denied deduction u/sec.80IA(4) of the Act.

Accordingly, the order of the Ld. CIT(A) is reversed and the grounds raised by the assessee are allowed.

7. In the result, appeal of the assessee is allowed.

Order pronounced in the open Court on 30.12.2024.

Sd/-  
[MS. ASTHA CHANDRA]  
JUDICIAL MEMBER

Sd/-  
[RAMA KANTA PANDA]  
VICE PRESIDENT

Pune, Dated 30<sup>th</sup> December, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Pune-11, Pune.
4.	The Pr. CIT (Central), Pune.
5.	D.R. ITAT, "A" Bench, Pune.
6.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,  
Pune.