आयकर अपीलीय अधिकरण, पुणे न्यायपीठ "बी" पुणे में
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

श्री विकास अवस्थी, न्यायिक सदस्य एवं श्री प्रदीप कुमार केडिया, लेखा सदस्य के समक्ष

BEFORE SHRI VIKAS AWASTHY, JM AND SHRI PRADIP KUMAR KEDIA, AM

ITA No.2405/PN/2012
Assessment Year : 2007-08

Dnyaneshwar Govind Kalbhor (HUF),
170, Dnyaneshwar Colony,
Akurdi, Pune – 411 035.

PAN : AAIHK2666Q …. Appellant

Vs.

The Asstt. Commissioner of Income Tax,
Circle – 9, Pune. …. Respondent

ITA No.123/PN/2013
Assessment Year : 2007-08

The Dy. Commissioner of Income Tax,
Circle – 9, Pune. …. Appellant

Vs.

Dnyaneshwar Govind Kalbhor (HUF),
170, Dnyaneshwar Colony,
Akurdi, Pune – 411 035.

PAN : AAIHK2666Q …. Respondent

ITA No.2366/PN/2012
Assessment Year : 2007-08

Dnyaneshwar Govind Kalbhor (HUF),
170, Dnyaneshwar Colony,
Akurdi, Pune – 411 035.

PAN : AAIHK2666Q …. Appellant

Vs.

The Asstt. Commissioner of Income Tax,
Circle – 9, Pune. …. Respondent

Assessee by : Shri S. N. Doshi
Department by : Shri Hitendra Ninawe

सुनवाई की तारीख / **Date of Hearing : 01.08.2016**		घोषणा की तारीख / **Date of Pronouncement: 05.08.2016**

आदेश / ORDER

PER PRADIP KUMAR KEDIA, AM :

Out of the above captioned bunch of three appeals, the cross appeals filed by the assessee and the Revenue are against the order of CIT(A)-V, Pune, dated 29.10.2012 relating to assessment year 2007-08 passed under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (in short "the Act"). The assessee has also filed another appeal for rectification of certain mistakes which is against the order of CIT(A)-V, Pune dated 29.10.2012 passed under section 154 of the Act relating to assessment year 2007-08.

2. All the captioned three appeals were heard together and are being disposed of by this consolidated order.

3. First, we shall take up the cross appeals filed by the assessee and the Revenue for adjudication of quantum appeal.

ITA No.2405/PN/2012 (By Assessee) :

4. In this appeal, the assessee has raised the following Grounds of Appeal :-

"1. *On the facts and in the circumstances of the case the CIT(A) ought to have held that the order passed u/s. 148 is bad in law on the following grounds:-*

i. *The notice u/s. 148 has been issued to the appellant HUF which in fact was not in existence.*

ii. *Notice u/s. 148 issued in the name of the appellant mentioning the PAN of Shri. D.G. Kalbhor - Individual.*

iii. *The reasons recorded for issuing the notice u/s. 148 are not relevant to the appellant which in fact was not in existence.*

iv. *Notice is issued u/s. 143(2) based on the return filed by Shri. Dnyneshwar G. Kalbhor (Individual), while the appellant has not filed the return.*

v. *The assessment order is inconclusive hence not an order as the Assessing Officer requests the appellate authority to pass the Assessment Order by adjudicating all the vital issues namely the:-*

a. *Taxable entity,*

b. *Year of taxability,*

c. Value as of 01/04/1981,

d. Determination of correct Capital Gain.

2. On the facts and in the circumstances of the case and without prejudice to above grounds the CIT(A) has erred in interpreting the development agreement as constituting the transfer within the meaning of section 2(47) and in the process has erred in assessing the Long Term Capital Gain and that too in the name of the assessee Shri. Dnyaneshwar Govind Kalbhor (HUF) which was not in existence at that time in so far as the entire property is concerned.

3. On the facts and the circumstances of the case and without prejudice to the above grounds CIT(A) has erred in holding that the property in question belonged to appellant HUF and Shri. Govind Keshav Kalbhor - HUF in equal ratio erroneously relying upon the notings in the Order Sheet and disregarding the factual aspects.

The CIT(A) has further erred in directing the Assessing Officer to assess the Capital Gain on dividing the sale consideration equally and further erred in not allowing the deduction u/s. 54F for purchase of four flats.

4. On the facts and in the circumstance of the case the CIT(A) has erred in not appreciating the fact that Shri. Govind Keshav Kalbhor - HUF partitioned on 28/05/2008 i.e. in A. Y. 2009-10.

5. On the facts and in the circumstances of the case and without prejudice to Ground No. 1 and 2 the CIT(A) has further erred in not appreciating the terms of Memorandum of Understanding dated 24/04/2007 supporting the fact that the construction to be taken up only on the portion of the property i.e. 5699 sq. mt. for which the possession is given on 25/06/2008 i.e. relevant to the AY 2009-10 and the smaller HUF's and Individuals who were given the share in the said property on partition, have filed their returns of income for the said A.Y. 2009-10, offering the Long Term Capital Gain on claiming deduction u/s. 54F and hence no Capital Gain is assessable for A. Y. 2007-08.

6. On the facts and in the circumstances of the case and without prejudice to above grounds the CIT(A) has erred in estimating in value of the said property @ Rs 5 per sq ft as on 01/04/1981 as against Rs. 300/- per sq mt i.e. Rs 28.10 per sq ft estimated by the appellant assessee based on Approved Valuer's Certificate.

7. On the facts and in the circumstances of the case the CIT(A) has erred in holding that appellant HUF is the partner in M/s. N.D. Construction sharing 50% profit.

The above grounds of appeal may kindly be allowed to be amended, altered, modified etc., in the interest of natural justice."

5. The assessee has *inter-alia* challenged the jurisdiction of the Assessing Officer assumed under section 147/148 of the Act and has assailed the order passed by the Assessing Officer under section 143(3) r.w.s. 147 dated 30.12.2010 as bad in law. Since the assessee has challenged legality of re-opening action which being jurisdictional issue and goes to the root of the matter, it will be appropriate to adjudicate this aspect of the appeal first.

6. The relevant facts germane to the adjudication of jurisdictional issue are as follows. A return of income was filed by 'Shri Dnyaneshwar Govind

Kalbhor' in his individual capacity on 28.01.2008 declaring total income of Rs.1,07,095/- for the assessment year 2007-08. No return of income was filed by the assessee HUF namely Shri Dnyaneshwar Govind Kalbhor (HUF). From the material placed on record, it is borne out that one M/s N. D. Construction (a partnership firm) entered into a development agreement dated 14.10.2006 collectively with the owners of certain piece and parcel of land situated at Village Akurdi, Pune namely (i) Shri Govind Keshav Kalbhor, (ii) Smt. Anusaya Keshav Kalbhor, (iii) Shri Dnyaneshwar Govind Kalbhor and (iv) Smt. Ujwalla Govind Kalbhor. The Assessing Officer observed that from the records of the M/s N. D. Constructions for the assessment year 2007-08, it was found that the aforesaid land worth Rs.5,76,15,000/- was purchased by the firm. The developer firm has paid certain development charges and even received advance, in turn, for booking flats. The Assessing Officer noted that aforesaid parcel of land was purchased from Shri Dnyaneshwar Govind Kalbhor. However, from the assessment records of Shri Dnyaneshwar Govind Kalbhor, it was noticed that no capital gain was offered to tax for the relevant assessment year with reference to transfer of aforesaid land to the developer firm. The Assessing Officer accordingly issued notice under section 148 dated 31.03.2010 addressed to Shri Dnyaneshwar Govind Kalbhor (HUF) under a PAN No. AHDPK1298E. The copy of reasons recorded for initiating the action under section 148 were provided to the assessee.

6.1 The reasons recorded under section 148(2) are reproduced here under for ready reference :-

"*DNYANESHWAR GOVINDRAO KALBHOR*

A.Y. 2007-08

31.3.2010

N. D. Construction has purchased a property from the assessee for Rs.5,76,15,000/- and M/s. N. D. Construction has started construction activity on part of the property. Shri. Dnyaneshwar Kalbhor is also a partner in N. D. Construction. Enquiries were conducted to see the taxes paid on account of the land transaction. During enquiries it was stated that the property belongs to HUF. The property has been handed over to N. D. Construction for development. The assessee has entered into a development agreement with M/s. N. D. Construction on 1-11-2006. However the assessee has not paid any taxes on the capital gains.

> *Agreement has been entered into & part payment has also been received. N. D. Construction has started construction on the property. Thus, obviously possession has been given. In view of this fact, I am satisfied that capital gains assessable to tax for the year under consideration i.e. A.Y. 2007-08 has escaped assessment. Therefore, I have reasons to believe that income assessable in millions to tax has escaped assessment for the A.Y. 2007-08. Issue notice under section 148 for the A.Y. 2007-08.*
>
> *Sd/-*
>
> *31.03.2010"*

6.2 In response to the aforesaid notice under section 148, the assessee denied its liability to capital gains alleged to have escaped assessment on the ground that transfer envisaged under section 2(47) has not taken place by virtue of such impugned development agreement.

6.3 The assessee HUF did not file its return of income in response to impugned notice under section 148 of the Act. As a sequel to notice under section 148, notice under section 143(2) and 142(1) was issued and the assessment was completed. Before the Assessing Officer, the assessee did not raise any formal objection to validity of notice under section 148 of the Act. Long term capital gain amounting to Rs.5,64,65,159/- was consequently brought to tax in the hands of the assessee (HUF).

7. Before the CIT(A) however, the assessee questioned the validity of action under section 147/148 of the Act and pleaded that the assessment order under section 143(3) r.w.s. 147 is bad in law. The CIT(A) nevertheless rejected the objection on assumption of jurisdiction under section 147 of the Act and consequent re-assessment order and upheld the action of the Assessing Officer in this regard.

8. Aggrieved by the order of the CIT(A), the assessee is in appeal before the Tribunal.

9. The Ld. Authorized Representative (AR) for the assessee Shri S.N. Doshi, at the outset, submitted that the jurisdiction assumed by the Assessing Officer under section 147/148 of the Act is *void ab initio* and illegal and consequently the notice under section 148 and the assessment order framed

under section 143(3) r.w.s. 147 of the Act requires to be quashed. The Ld. AR for the assessee adverted our attention to the notice issued under section 148 dated 31.03.2010 addressed to Shri Dnyaneshwar Govind Kalbhor (HUF). He submitted that the PAN No. AHDPK1298E mentioned in the notice pertains to Shri Dnyaneshwar Govind Kalbhor (Individual) whereas the notice was purportedly issued to Shri Dnyaneshwar Govind Kalbhor (HUF). With reference to the aforesaid notice, he next submitted that the aforesaid HUF was not in existence at all relevant to assessment year 2007-08 and it came into existence in the later years. Thus, the notice under section 148 is seeking to re-assess the escaped assessment in the hands of person who was not in existence at all for the relevant assessment year 2007-08. The Ld. AR thereafter submitted that the return of income was not filed by the assessee HUF in response to impugned notice under section 148 for the same reason that the assessee was not in existence at the first place. Citing reference to the Permanent Account Number (PAN) mentioned the aforesaid notice, the Ld. AR for the assessee pointed out that the correct PAN Number of the assessee HUF is AAIHK2666Q which has also referred to in the first page of the assessment order. The PAN Number appearing in the Notice under section 148 pertains to individual (Karta) and not the Noticee HUF. He next contended that a bare perusal of recorded reasons under section 148(2) would show that the reasons have been recorded in the name of Individual i.e. ‘Shri Dnyaneshwar Govind Kalbhor’ whereas the assessment is framed in the hands of HUF and not the Individual. The Ld. AR thereafter adverted our attention to the notice dated 13.12.2010 issued under section 143(2) to assessee HUF and submitted that the premise for issuance of such notice is return of income dated 28.01.2008 purportedly filed by the assessee for assessment year 2007-08. He vociferously exhorted that no such return as referred to in the notice under section 143(2) was ever filed by the assessee HUF for the said assessment year. The date of return noted in aforesaid notice coincide with the return filed by the Individual (Karta). The Ld. AR contended that in the absence of return of income filed by the assessee HUF, the impugned notice issued under section 143(2) dated 13.12.2010 is non-est and bad in law and consequently, assessment framed under section 143(3) r.w.s. 147 of the Act suffers from the lack of jurisdiction and thus vitiated in law. The Ld. AR for the assessee thereafter with a view to pre-empt the argument on behalf of the Revenue submitted that the defects pointed out above impinges upon the jurisdiction and thus goes to the root of the matter. The defects are substantive in nature and not merely technical defect and accordingly such substantive defects in the re-opening notice and the re-assessment order cannot be cured by taking shelter of section 292B or 292BB of the Act. The Ld. AR accordingly pleaded that the re-opening of notice under section 148 and re-assessment order under section 147 requires to be set-aside and quashed. For the proposition that notice under section 148 issued to a non-existent person and assessment framed in the name of non-existing entity is not merely a procedural irregularity of the nature which could be cured by invoking the provisions of section 292B of the Act, the Ld. AR relied upon the decision of the Hon'ble Delhi High Court in the case of Spice Entertainment Ltd. vs. CIT and others in ITA No.475 of 2011, order dated 03.08.2011 and another decision of Hon'ble Bombay High Court in the case of CIT vs. Salman Khan in ITA No.508 of 2010, order dated 06.06.2011.

10. On merits, the Ld. AR submitted that the impugned capital gain determined by the Assessing Officer has no legal foundation. The Ld. AR pointed out that in terms of the development agreement so executed, there was no transfer of ownership of land in favour of the developer. The possession thereof has not been parted with. The assessee has received some meager amount. Appropriate capital gains as accrued in the hands of respective assessee has been declared in the relevant assessment years. The entire income from the consideration proposed in the development agreement has not accrued or arisen to the assessee. Therefore in view of the decision of the Hon'ble Bombay High Court in the case of CIT vs. Mrs. Hemal Raju Shete 239 taxman 176 (Bom) and CIT vs. M/s Chemosyn Ltd. in Income Tax Appeal No.361 of 2013, order dated 11.02.2015, capital gains not accrued in the hands of transferee are not liable for taxation. The Ld. AR accordingly submitted that the chargeability of capital gains in the hands of assessee HUF or other persons of the family do not arise in the relevant year under consideration. Thus, there

is no escapement of income on merits either. He, accordingly, sought appropriate relief.

11. The Ld. Departmental Representative (DR) for the Revenue, on the other hand, referred to the reasons recorded and submitted that on the basis of enquiry conducted by the Assessing Officer prior to issuance of notice, a valid notice has been issued under section 148(2) on the assessee HUF. He submitted that the Assessing Officer relied upon the replies furnished by the Chartered Accountant of the assessee in this regard. He also referred to development agreement and submitted that it is clear case of transfer of land by the joint owners to the developer M/s N. D. Construction and therefore capital gain has been rightly taxed in the hands of the assessee HUF. As regard defects pointed out on behalf of the assessee with respect to issuance of notice under section 148 and making re-assessment order under section 147, the Ld. DR extensively relied upon the provisions of section 292B and submitted that these are defects of venial and ordinary nature which are quite curable. He extensively relied upon the order of the CIT(A) and submitted that the Assessing Officer has committed no illegality while framing the re-assessment under section 147 of the Act in the hands of the assessee HUF. He accordingly pleaded that no interference with the order of the CIT(A) is called for.

12. We have examined the purported reasons for initiating action under S. 148/ 147 of the Act and have carefully considered the rival submission on this fundamental aspect of validity of the re-assessment proceedings. The jurisdiction of Assessing Officer to open an assessment under section 148 depends on issuance of valid notice. If the notice issued by the Assessing Officer is invalid for any reason, consequential proceedings taken by him would become void for want of jurisdiction. It is the case of the assessee that the notice under section 148 vesting jurisdiction with the Assessing Officer has been addressed to the HUF entity namely Shri Dnyaneshwar Govind Kalbhor (HUF) whereas the PAN Number mentioned in the notice pertains to the Dnyaneshwar Govind Kalbhor obtained in his individual capacity. We also

note the contention of the Assessee that the entire basis to proceed for reassessment is founded upon the return of income belonging to the Individual. We observe that the contention put up on behalf of the assessee that the HUF was not in existence at all during the relevant assessment year 2007-08 and no return of income was filed by the HUF at all either before the initiation of re-assessment proceedings or subsequent thereto remains un-rebutted. Further, the reasons have been recorded under section 148(2) in the name of the Individual 'Shri Dnyaneshwar Govind Kalbhor' whereas the notice has been issued in the name of HUF i.e. 'Shri Dnyaneshwar Govind Kalbhor (HUF)'. The fact of non existence of HUF is paramount and strikes to the very root of purported jurisdiction sought to be acquired by the AO under S. 147 of the Act. In the background of these discernible facts, it is manifest that the notice issued under section 148 purporting to grant jurisdiction to the Assessing Officer is void *ab initio* and bad in law. Consequent order passed by the Assessing Officer without jurisdiction thus is a nullity.

13. We also find that the notice under section 143(2) dated 13.12.2010 consequent upon the notice under section 148 was addressed to the HUF entity on the premise that that some information are required in connection with return of income submitted by the assessee HUF on 28.01.2008 for the assessment year 2007-08. The entire reassessment proceedings have been carried out on the basis of such notice. The re-computation of assessed income under section 147 is also based on this return of income dated 28.01.2008. As noted earlier, the return of income was not filed by the assessee HUF at all. The return of income referred to in the aforesaid notice dated 28.01.2008 pertains to Dnyaneshwar Kalbhor in his individual capacity. Thus, the very basis for issuance of notice under section 143(2) is extraneous and unfounded. In the absence of return of income, issuance of notice under S. 143(2) is contrary to statutory fiat and would not legitimize the action. Clearly, impugned notice issued under section 143(2) is without any objective consideration of underlying records and seeks to chase a will-o-the-wisp. This also depicts non application of mind of the AO to the basic facts. Return of income is concomitant for issue of notice under S. 143(2) of the Act. The

Assessing officer has not proceeded on the basis of non filing of return by assessee HUF but has founded his entire action based on return filed in individual capacity while making additions of purported escapement of income. To reiterate, in the absence of return of income filed by the assessee, the impugned action taken under section 143(2) is a complete non-starter. Section 148 confers jurisdiction merely to issue notice and calling for a return in cases where income has escaped assessment for making assessment as provided under section 147. Notice issued under section 143(2) must be a valid notice and not a mere empty formality to grant jurisdiction to complete assessment. It is not the case of the AO that the assessee has not filed any return of income to say that notice under S. 143(2) was not required at all. Thus, on this score also, the action of the Assessing Officer in completing the assessment under section 143(3) r.w.s. 147 is vitiated in law.

14. On a close scrutiny of the reasons recorded, we simultaneously notice that the Assessing Officer has nowhere indicated the quantum of income which has escaped or is likely to have escaped assessment. Thus, the entire process so initiated appears to be vague and listless. The formation of 'reason to believe' is expected to be *qua* the quantum of income that has escaped assessment on prima facie consideration of relevant material. The escapement in generic terms stated to be in millions without formulating any belief thereon is bizarre & inexplicable. On this ground also, the action of the Assessing Officer in issuing notice under section 147 cannot be approved. Needless to say, the assessing officer does not enjoy unbridled or sweeping powers in the matter of reopening an assessment. The provisions of section 147 are structured with inbuilt safeguards and requirements of the provision need to be strictly complied with. From the recorded reasons, we may note that while purported sale proceeds of Rs.5,76,15,000/- is referred to by the Assessing Officer, the corresponding cost of acquisition of property which is germane to determination capital gain allegedly escaped has not been referred to at all. Apparently, the Assessing officer has pre-supposed the existence of capital gains without acquiring objective knowledge about the cost of acquisition of assets. In the absence of cost of acquisition available, it is nearly impossible to

visualize with some degree of certainty as to whether such transaction has resulted in any gain at the first place or not to allege escapement thereof. Thus, the action of the AO is marred on this score also.

15. The Revenue has extensively relied upon the provisions of section 292B to contend that procedural defects committed while issuing notice under section 148 or while completing assessment under section 143(3) are not fatal but a curable irregularity. We are not impressed by such argument. The action under S. 147 imposes certain obligations and operates to the prejudice of the assessee. Such action has adverse civil consequences implicit in it. It impinges upon the valuable right accrued to the assessee and imparts jurisdiction to the Assessing officer to reopen a completed or a time barred assessment and thus seeks to disturb an assessment which has otherwise reached finality. S. 147 thus cannot be invoked lightly or perfunctorily as an *ipse dixit* of the Assessing officer without meeting the benchmark set out in the provision. S. 147 is a substantive provision and imparts jurisdiction. A jurisdictional defect cannot be ascribed to be a mere technical defect and thus cannot be condoned by invoking section 292B of the Act. There is a marked distinction between want of basic and inherent jurisdiction and irregular exercise of jurisdiction. Defect on irregular exercise of jurisdiction alone can possibly be cured by taking shelter of section 292B. As noted, the action of the AO starting from issuance of notice to the completion of reassessment suffers from multi faceted defects of cardinal nature in serious transgression of statutory requirements. The notice was issued to HUF under a wrong PAN while the underlying reasons giving cause of action thereon were recorded in the hands of other person i.e. Individual. Thus, legally speaking, the reasons were not recorded *qua* the HUF. Similarly, the basis for issuance of notice under section 143(2) addressed to HUF is found to be non-existent as the HUF is stated to have not taken birth in the impugned assessment year. Invalid notice under section 143(2) was issued without any return of income from the assessee HUF. Such fundamental infirmities of substantive nature while usurping jurisdiction cannot be called a mere technical defect or a procedural irregularity. Such vital infirmities, in our considered view, cannot be cured or obliterated by

taking shelter of section 292B of the Act. Section 292B does not empower the Assessing Officer to act without jurisdiction. The aforesaid proposition can be deduced from the decision of the Hon'ble Bombay High Court in the case of CIT vs. Salman Khan in ITA No.508 of 2010, order dated 06.06.2011 relied upon by the assessee. For such a view taken by us, we also draw support from the decision in the case of P.N. Sasikumar & Ors. vs. CIT, 170 ITR 80 (Ker.), CIT vs. Norton Motors 275 ITR 295 (P&H) and Spice Entertainment Ltd. (supra) wherein it has been held that illegality of notice cannot be waived by resorting to section 292B of the act. Relevant here to note that section 292BB has been brought to statute prospectively w.e.f. assessment year 2008-09 and thus not applicable to the impugned assessment year in question and thus not deliberated upon.

16. In the light of aforesaid discussion, We hold that the impugned notice issued under section 148 suffers from inherent defects and does not meet the requirement contemplated under S. 147/ 148. Such notice is thus null and void and as a corollary reassessment proceedings consequent thereto is without jurisdiction. Hence, in our considered opinion, the Assessing Officer has misdirected himself in law in initiating the re-assessment proceeding without any legal foundation. In this view of the matter, impugned assessment made under section 143(3) r.w.s. 147 of the Act is liable to be set-aside and cancelled. We do so accordingly.

17. As we have held that the notice under section 148 and re-assessment order under section 147 is not sustainable in law, all other grounds raised by the assessee in the appeal are rendered infructuous and academic and therefore does not call for adjudication thereon.

18. In the result, the appeal of the assessee in ITA No.2405/PN/2012 is allowed.

ITA No.123/PN/2013 (By Revenue) :

19. Since the re-assessment order framed under section 143(3) r.w.s. 147 dated 30.12.2010 has been quashed and set aside, the grievance of the Revenue thereon is also set to rest.

20. In the result, the appeal of the Revenue in ITA No.123/PN/2013 is dismissed.

ITA No.2366/PN/2012 (By Assessee) :

21. The appeal being consequential to the re-assessment order which is held to be invalid and accordingly quashed, the consequential proceedings under section 154 of the Act also pales into insignificance and is rendered *non-est*.

22. In the result, the appeal of the assessee in ITA No.2366/PN/2012 is dismissed.

23. Resultantly, all the three captioned appeals are disposed off in the aforesaid terms.

Order pronounced on this 05th day of August, 2016.

Sd/-	**Sd/-**
(**VIKAS AWASTHY**)	(**PRADIP KUMAR KEDIA**)
न्यायिक सदस्य / JUDICIAL MEMBER	**लेखा सदस्य / ACCOUNTANT MEMBER**

पुणे Pune; दिनांक Dated : 05th August, 2016.

सुजीत

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

1) The Assessee;
2) The Department;
3) The CIT(A)-V, Pune;
4) The CIT-V, Pune;
5) The DR "B" Bench, I.T.A.T., Pune;
6) Guard File.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune