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

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री प्रदीप कुमार केडिया, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI PRADIP KUMAR KEDIA, AM

आयकर अपील सं. / ITA Nos.695 to 697/PN/2014
निर्धारण वर्ष / Assessment Years : 2006-07 to 2008-09

The Income Tax Officer,
Ward 5(4), Pune …. अपीलार्थी/Appellant

Vs.

Shri Sanjay Walchand Sanghvi
A/p Ashoknagar, Bhigwan Road,
Baramati, Dist – Pune – 413102 …. प्रत्यर्थी / Respondent

PAN: ADXPS9953L

अपीलार्थी की ओर से / Appellant by : Shri Mazhar Akram
प्रत्यर्थी की ओर से / Respondent by : S/Shri Vipin K. Gujrathi and Krishna V. Gujarathi

सुनवाई की तारीख / **Date of Hearing : 30.12.2015**		घोषणा की तारीख / **Date of Pronouncement: 31.12.2015**

आदेश / ORDER

PER SUSHMA CHOWLA, JM :

This bunch of appeals filed by the Revenue are against consolidated order of CIT(A)-III, Pune, dated 02.01.2014 relating to assessment years 2006-07 to 2008-09 against levy of penalty under section 271(1)(c) of the Income Tax Act, 1961 (in short 'the Act').

2. This bunch of appeal relating to the same assessee for different assessment years on similar issue were heard together and are being disposed of by this consolidated order for the sake of convenience. However, reference is being made to the facts and issues in ITA No.695/PN/2014 to adjudicate the issue.

3. The Revenue in ITA No.695/PN/2014 has raised the following grounds of appeal :-

> 1. *The order of the Commissioner of Income Tax (Appeals) is contrary to law and to the facts and circum stances of the case.*
>
> 2. *The Commissioner of Income Tax (Appeals) erred on facts and in law in deleting the penalty levied u/s.271 (1)(c) of the Income Tax Act, 1961.*
>
> 3. *The Commissioner of Income Tax (Appeals) erred in appreciate the fact of the case that the assessee has revised his return of Income withdrawing the claim u/s 80IB(10) for A.Y. 2006-07 & 2007-08 in proceeding of reopening proceedings after the fact revealed during the scrutiny assessment for A.Y. 2008-09 that the assessee had not completed the project up to the time limit, i.e., 31-03-2009 to be entitled to claim deduction u/s 80IB(10) of the Act.*
>
> 4. *For this and such other reasons as may be urged at the time of hearing, the Order of the Commissioner of Income Tax(Appeals) may be vacated and that of the A .O. be restored.*
>
> 5. *The appellant craves leave to add, am end, alter or delete any of the above grounds of appeal during the course of appellate proceedings before the Hon'ble Tribunal.*

4. The issue arising in the bunch of present appeals is against the levy of penalty under section 271(1)(c) of the Act, wherein penalty of Rs.23,55,910/- was levied in assessment year 2006-07, Rs.8,87,445/- in assessment year 2007-08 and Rs.2,08,050/- in assessment year 2008-09. The said penalty levied under section 271(1)(c) of the Act was deleted by the CIT(A) vide consolidated order dated 02.01.2014, against which the Revenue is in appeal before us.

5. Briefly, in the facts of the present case, the assessee had commenced the development of project on 25.01.2005 in respect of project Gajanan Co-op. Housing Society at Karmala, Dist. Solapur, under his proprietary concern M/s. Sanghvi Developers. For the year under consideration, the assessee had claimed deduction under section 80IB(10) of the Act at Rs.69,99,139/-. Since the assessee had commenced the project on 25.01.2005, the said project should have been completed on or before 31.03.2009. But, the same was not completed before the said date. Certain enquiries were made by the Assessing Officer by deputing the Inspector and it was reported that the project had not been completed. Thereafter, notice under section 148 of the Act was issued to the assessee on 18.11.2010. On being questioned, the assessee explained that he could not complete the project and he submitted a letter dated 18.11.2010 withdrawing the claim of deduction under section 80IB(10) of the Act for all three years. Since the assessee had not completed the project as per the provisions of section 80IB(10) of the Act within stipulated time, the Assessing Officer held that the assessee was not entitled to the claim of deduction under section 80IB(10) of the Act amounting to Rs.69,99,139/-. The Assessing Officer also initiated penalty proceedings under section 271(1)(c) of the Act. In reply to the show cause notice issued with regard to the levy of penalty under section 271(1)(c) of the Act, the assessee furnished reply submitting that he has furnished return of income for the year under consideration on 30.10.2006, wherein it had claimed deduction under section 80IB(10) of the Act under the bonafide impression that he was entitled to the said claim of deduction. The complete details in respect of the income earned by the assessee and the deduction claimed under section 80IB(10) of the Act were submitted with the return of income and also the audit report furnished for the year under consideration, both in Form No.3CD and Form No.10CCB for claiming the deduction under section

80IB(10) of the Act. The aforesaid deduction was denied to the assessee as the assessee had failed to obtain the completion / occupancy certificate within stipulated time before 31.03.2009. The plea of the assessee in this regard was that it had furnished return of income for the instant year on 30.10.2006 and the completion of the project on 31.03.2009 was a future event and at the relevant point of time, the assessee could not be expected to know that his project would not be completed before 31.03.2009. Since the assessee had furnished complete details and the conduct of the assessee was bonafide, the assessee claimed that the provisions of Explanation (1) to section 271(1)(c) of the Act were not applicable. Since the deduction claimed under section 80IB(10) of the Act was denied to the assessee because of difference of opinion between the tax authorities and the assessee, such disallowance did not merit the levy of penalty for concealment under section 271(1)(c) of the Act. In this regard, reliance was placed on the ratio laid down by the Hon'ble Supreme Court in CIT Vs. Reliance Petro Products reported in 322 ITR 158 (SC).

6. The Assessing Officer observed that the assessee for the assessment year 2006-07 had furnished return of income on 30.10.2006 and the scrutiny assessment was completed on 06.11.2008. During the scrutiny assessment proceedings relating to assessment year 2008-09, it was noticed that the assessee had not completed the project till 31.03.2009. Thereafter, notice under section 148 of the Act was issued to the assessee on 18.11.2010 and the case was reopened. The assessee along with his Consultant attended the proceedings on 18.11.2010 itself and withdrew his claim of deduction under section 80IB(10) of the Act, since he had not completed the project as on 31.03.2009. The plea of the assessee that as on the date of filing the return of income, it could not visualize that the project would not be completed by 31.03.2009, was rejected by the Assessing Officer in

view of the substantial evidence collected by the Inspector of the Ward, which showed that the project was partly completed even in November, 2010. In view thereof, the Assessing Officer held that where the assessee had concealed particulars of his income or had furnished inaccurate particulars of such income, penalty under section 271(1)(c) of the Act is to be levied and since the conditions for levy of aforesaid penalty existed in the case of assessee, the Assessing Officer levied penalty of Rs.23,55,910/- @ 100% of the tax sought to be evade.

7. Before the CIT(A), the contention of the assessee was that though it had withdrawn the deduction under mistaken belief of law / fact that he was not entitled to the deduction under section 80IB(10) of the Act as his project was not completed by 31.03.2009, but the Assessing Officer had disallowed the deduction without verifying the documents pertaining to the deduction viz. layout of the land, copy of approved building plan and completion certificate. The learned Authorized Representative for the assessee further pointed out that the assessee was engaged in construction of two projects in one layout and the area of each of the plot was more than one acre and these were separate and bisected by a 12 meters wide road passing between them, against which it had got two separate building plans approved from the Municipal authorities on 25.01.2005. As against 36 bungalows in plot No.1, the assessee had completed 20 bungalows and as against 31 bungalows in plot No.2, the assessee had completed 31 bungalows, before the prescribed date. The assessee further explained that under mistaken belief, it had treated both the projects as one project and under the said belief, withdrawn its claim of deduction under section 80IB(10) of the Act though it had complied with the conditions of the said section in respect of plot No.2 and partly in respect of plot No.1. The CIT(A) has reproduced the submissions of the learned Authorized Representative for the assessee under para 4 at pages 5 to 11 of the appellate

order. Another aspect raised by the assessee was that it was unable to complete the construction of the project as the same was stayed by Court of law i.e. plot No.1. The next contention of the assessee was that it could have claimed the deduction under section 80IB(10) of the Act on partial completion of the project. However, under mistaken belief of fact and law, the deduction was withdrawn, but in such circumstances, no penalty under section 271(1)(c) of the Act is leviable. The CIT(A) observed that both the quantum and penalty proceedings were independent of each other and the additions or disallowances made in the assessment order would not automatically result in levy of penalty. He further observed in the penalty proceedings that the whole matter has to be seen from a different perspective irrespective of the fact that the addition has been confirmed in quantum appeal or that the assessee had not filed an appeal, since the assessee is given an opportunity to show cause as to why penalty should not be imposed with reference to the additions made or confirmed in the quantum proceedings. Further, making reference to the provisions of section 271(1)(c) of the Act, the CIT(A) observed as under:-

> "*5.2 It is now examined whether the impugned addition / disallowance made in the Assessment order in the case of the appellant attracts penal provisions u/s. 271(1) (c) of the I.T. Act. The scheme of sec. 271(1)(c) visualizes imposition of penalty when the assessee has concealed income or when the assessee has furnished inaccurate particulars of income. In addition to these two situations, penalty can also be imposed, inter alia, when assessee is deemed to have concealed particulars of income under Explanation1 to sec. 271(1) (c). A deeming fiction under Explanation 1 to sec. 271(1)(c) envisages two situations-(a) first, where in respect of any facts material to the computation of total income under the provisions of the Act, the assessee fails to offer an explanation or the explanation offered by the assessee is found to be false by the AO or the CIT(A); and, (b) second, where in respect of any facts material to the computation of total income under the provisions of this Act, the assessee is not able to substantiate the explanation and the assessee fails to prove that such explanation is bona fide and that all the facts relating to the same and material to the computation of his total income have been disclosed by the assessee. Thus, the penalty under sec. 271(1)(c) is a penalty for concealment of income or for furnishing of inaccurate particulars, or, under the extended definition by the virtue of Expln. 1 to s. 271(1)(c), for a deemed concealment of income.*"

8. The CIT(A) further observed that the deeming provisions of Explanation (1) to section 271(1)(c) of the Act *comes into play where in respect of any facts material to the computation of the total income of any person under this Act, (1) when the assessee fails to provide an explanation, (ii) when the assessee provides an explanation which is found to be false, and (iii) when the assessee provides an explanation which he fails to substantiate and he fails to prove that the explanation was bonafide and that all the facts necessary for the same and material for computation of income have been duly disclosed by the assessee.* The CIT(A) further noted the factual aspects of the case and observed vide para 5.5, which reads as under:-

> *"5.5 In the instant case, condition (i) is not satisfied as the appellant has offered an explanation during assessment proceedings that the entire accounting and taxation aspects were being handled by his elder brother, Shri Ashok Sanghvi, who passed away a year earlier and that he could not complete the construction by 31.03.2009 due to disputes with the local people. Such an explanation filed by the appellant was not found to be factually incorrect as the letter submitted to the AO on 19.11 .2010 stating the above facts, and which has been discussed in the impugned penalty order, would show. Thus, the condition (ii) is also not satisfied. As far as condition in (iii) is concerned, it could not be said that the explanation furnished by the appellant was not bonafide and that all the facts necessary for the same and necessary for computation of income were not disclosed in the return of income filed. In this regard, the appellant's contention is that his bonafides are demonstrated by the fact that he has withdrawn the claim on becoming aware that he is not eligible to the deduction. His bonafides in claiming the said deduction are further supported by CBDT Instruction No.4/2009 dated 30.6.2009, wherein the deduction u/s 801B(10) has been allowed to be claimed on a year to year basis, where the assessee is showing profit from partial completion of housing project in every year. The CBDT Instruction further clarifies that in case, it is found that the condition of completing the project within the specified time limit of 4 years as stated in section 801B(10) has not been satisfied, the deduction granted to the assessee in earlier years can be withdrawn. But there is no mention in the said Instruction that such withdrawal of claims would amount to deemed concealment of income or deemed furnishing of inaccurate particulars."*

9. The CIT(A) further noted the arguments of the assessee that the assessee himself under mistaken belief of fact and law, had considered both the projects as a single project and also noted that the stay order of the Court in respect of balance 16 bungalows in plot No.1. The finding of the CIT(A) vide para 5.6 is that although

51 out of total 67 bungalows in the project had been completed by 25.07.2006, balance 16 units could not be constructed, in view of the stay of the Court and where the layout consisted of two projects, out of which, one was completed within stipulated time, the same was in-fact, eligible for deduction under section 80IB(10) of the Act, but the Counsel of the assessee withdrew the entire claim of deduction. Secondly, in respect of second project, the assessee was entitled to prorata deduction as laid down by various judicial authorities, which was also withdrawn by the assessee under mistaken belief of fact and law.

10. Now, coming to the next objection i.e. deeming provision of Explanation (1) to section 271(1)(c) of the Act, wherein as per the Assessing Officer, the assessee has failed to substantiate his explanation on the claim of deduction under section 80IB(10) of the Act, the CIT(A) observed that as far as there were no factual errors or inconsistencies and it was supported by reasonable supporting evidence, the bonafide should be taken as proved. Further, the CIT(A) observed that the Assessing Officer has not alleged any failure on the part of the assessee to fully and truly disclosure of material facts necessary for its assessment. The CIT(A) held that there was no good reason to reject the same as unacceptable for the purpose of making the claim of deduction being covered by deeming fiction under Explanation (1) to section 271(1)(c) of the Act. The CIT(A) thus, held that in view of the bonafide legal claim made in the return of income, even if the same was found to be not acceptable, due to events occurring in the future cannot amount to concealing particulars of income or furnishing of inaccurate particulars of income. The CIT(A) held that the assessee could not be saddled with levy of penalty under section 271(1)(c) of the Act. Accordingly, the penalty levied for the captioned assessment year under appeal was deleted by the CIT(A).

11. The Revenue is in appeal against the order of CIT(A).

12. The learned Departmental Representative for the Revenue placed reliance on the order of Assessing Officer and pointed out that during the course of enquiries in assessment year 2008-09, it was noted that half of the project was not completed, consequent to which, show cause notice was issued to the assessee and the assessee thereafter, furnished the revised return of income withdrawing its claim of deduction under section 80IB(10) of the Act. In such facts, the assessee was liable to penalty under section 271(1)(c) of the Act.

13. The learned Authorized Representative for the assessee placing reliance on the order of CIT(A) took us through the factual aspects of the case and pointed out that on the first date when show cause notice was issued to the assessee on 18.11.2010, the assessee withdrew its claim of deduction under section 80IB(10) of the Act and thereafter filed revised return of income on 22.11.2010. The learned Authorized Representative for the assessee further pointed out that where the assessee has made bonafide claim of deduction under section 80IB(10) of the Act, which was withdrawn under mistaken belief, there is no merit in the levy of penalty. Reliance in this regard was placed on the ratios laid down by the Pune Bench of Tribunal in M/s. Shree Swami Developers Vs. ITO in ITA No.690/PN/2009, relating to assessment year 2005-06, order dated 06.09.2010 and DCIT Vs. M/s. Raviraj Company Associates in ITA No.1273/PN/2011, relating to assessment year 2005-06, order dated 27.02.2013.

14. We have heard the rival contentions and perused the record. The issue arising in the present appeal is against levy of penalty for concealment under section 271(1)(c) of the Act on an addition made with regard to the rejection of

deduction claimed under section 80IB(10) of the Act. The assessee had developed a residential project at Karmala, Dist. Solapur and in the return of income, had claimed the deduction under section 80IB(10) of the Act in respect of profits disclosed from the said project. During the course of assessment proceedings, the Assessing Officer noted that since the date of commencement of the project was shown to be on 25.01.2005, the said project ought to have been completed by 31.03.2009 in order to avail the deduction under section 80IB(10) of the Act. The Assessing Officer also deputed the Inspector, who reported that out of 67 bungalows, 16 bungalows were not constructed by the assessee upto October, 2010. The Assessing Officer vide letter dated 18.11.2010 show caused the assessee to explain as to why the deduction claimed under section 80IB(10) of the Act should not be withdrawn as it had not completed the project by 31.03.2009. The assessee vide letter dated 18.11.2010 itself stated that it is withdrawing the claim of deduction under section 80IB(10) of the Act in respect of all three captioned assessment years. It may be clarified herein that the initial assessment for assessment year 2006-07 was completed under section 143(3) of the Act. However, during the course of carrying on the assessment proceedings for assessment year 2008-09, the Assessing Officer noted that the project had not been completed by 31.03.2009 and hence, the assessment for the earlier two years were reopened and the deduction claimed under section 80IB(10) of the Act was denied for all three captioned assessment years, which are in appeal before us. The assessee vide its letter dated 18.11.2010 had also filed revised return of income in which, it had withdrawn the claim of deduction under section 80IB(10) of the Act. The assessment order was passed in the case of the assessee and penalty proceedings under section 271(1)(c) of the Act were initiated. In view of the above said facts and circumstances, the Assessing Officer was of the view that the assessee has concealed the particulars of income and furnished inaccurate particulars of income and consequently, penalty for concealment under section 271(1)(c) of the Act was levied, the claim of the assessee that it had revised its claim for the deduction under section 80IB(10) of the Act by filing revised return of income was not accepted, since the assessee had furnished the said revised return only after the fact was brought to knowledge by the Assessing Officer. Another plea raised by the assessee during the course of assessment proceedings that it had furnished complete details and had offered a bonafide explanation, were not accepted by the Assessing Officer. Even the reliance placed upon by the learned Authorized Representative for the assessee on the ratio laid down by the Hon'ble Supreme Court in CIT Vs. Reliance Petro Products (supra) was found to be misplaced. The CIT(A) elaborately considered the submissions of the assessee, which were raised before the Assessing Officer during the course of penalty proceedings and noted the factual aspects in detail and also examined the said factual aspects. Since the two proceedings i.e. the quantum and penalty proceedings are independent of each other and the addition / disallowance made in the assessment proceedings does not automatically result in levy of penalty. We are in conformity with the said finding of CIT(A), since under the provisions of section 271(1)(c) of the Act itself, it is provided that before levying any penalty upon the assessee, the Assessing Officer is to show cause as to why penalty should not be imposed with reference to the addition made or confirmed in the quantum proceedings. Impliedly, the penalty proceedings are independent of the assessment proceedings and in each case, where addition or disallowance is made in the hands of the assessee would not automatically result in imposition of penalty upon the assessee. Even in cases, where the assessee has accepted the addition made by the Revenue authorities, it does not imply that the penalty for concealment should be automatically leviable. In this background, we proceed to look at the facts of the present case in order to determine whether the assessee had bonafidely put up the claim for deduction under section 80IB(10) of the Act, which was rejected by the Assessing Officer and whether the assessee in the developed legal position of the said section, the aforesaid claim was bonafidely made or not.

15. The assessee had undertaken the construction of residential project, which was divided into two plots i.e. plot Nos.1 and 2. The areas of both plots independently were in excess of one acre, on which the assessee had planned to construct bungalows. In respect of plot No.1, which was on an area of 5537 sq. mtrs., total of 36 bungalows had to be constructed and 20 bungalows were completed upto July, 2006. Further, on plot No.2, an area of 5198 sq. mtrs., on which 31 bungalows had to be constructed, which were completed by 25.07.2006. The assessee had claimed the deduction under section 80IB(10) of the Act relating to assessment years 2006-07 and 2007-08 by filing the returns of income within stipulated time. Since the project was sanctioned on 25.01.2005, the completion of the said project as per section 80IB(10) of the Act, was to be made by 31.03.2009. While filing the returns of income for assessment years 2006-07 and 2007-08 which were much before 31.03.2009, the assessee was not in a position to visualize that the project may not be completed before the stipulated date. The assessee furnished return of income along with audited balance sheet, audit report in Form No.3CD and Form No.10CCB in order to avail the aforesaid deduction under section 80IB(10) of the Act. The complete details of the projects were furnished in Form No.10CCB. Though the deduction under section 80IB(10) of the Act has been denied to the assessee on the premise that the assessee has not completed project by 31.03.2009, in view of various judicial propositions, the case of the assessee before us was that it was entitled to the aforesaid deduction under section 80IB(10) of the Act. The first stand of the assessee in this regard was that the original sanctioning was for the part of land of area owned by the assessee,

under which it was envisaged to develop and construct plot Nos.1 and 2. It was also clarified by the assessee before the CIT(A) that the balance plot of land was planned and developed on a later date. The second stand of the assessee before us and before the authorities below was that two plots developed by the assessee were independent i.e. plot No.1, on which there was sanction of 36 bungalows, 20 bungalows were completed by stipulated date and in plot No.2, where 31 bungalows were sanctioned, all were developed before the stipulated date. The assessee thus, claims that in respect of plot No.2, it was entitled to full deduction under section 80IB(10) of the Act and in respect of plot No.1, it was entitled to prorata deduction. The alternate submission of the assessee is that even if both the plots are considered to be one project, then also the assessee is entitled to prorata deduction under section 80IB(10) of the Act in respect of non-completion of the balance bungalows in plot No.1. The assessee pointed out that the stay was granted by the Civil Court, Karmala and hence, the non-completion of the project. Another aspect pointed out by the assessee before the authorities below was that the said projects were being looked after by his brother, who expired and thereafter, the projects were taken over by the assessee and in that confusion, where he was not looking after the projects and not being aware of the legal position, the assessee had withdrawn its claim of deduction under section 80IB(10) of the Act before the Assessing Officer.

16. The question arising before us is whether in such scenario can the deeming provisions of Explanation (1) to section 271(1)(c) of the Act be applied to hold that the assessee has concealed particulars of income or furnished inaccurate particulars of income making him liable for levy of penalty under section 271(1)(c) of the Act. In view of the totality of the above said facts and circumstances, we hold that in cases where the assessee provides an explanation which is not found to be

false, the Explanation (1) to section 271(1)(c) of the Act is not to be applied. The said Explanation (1) to section 271(1)(c) of the Act is attracted when the assessee fails to provide an explanation or provides explanation, which is found to be false and when the assessee provides explanation which he fails to substantiate and he fails to prove that the explanation was bonafide. The assessee before us had furnished complete details with regard to the computation of income in his hands and also the details with regard to the computation of deduction under section 80IB(10) of the Act in Form No.10CCB, which was filed along with return of income. Though the deduction under section 80IB(10) of the Act was denied to the assessee, but because of judicial propositions on the issue of allowability of the said deduction, we find that the assessee had prima facie bonafide claim vis-à-vis the deduction under section 80IB(10) of the Act. In such circumstances, where the assessee had furnished complete details and the claim of the assessee was a bonafide claim, merely because the deduction claimed under section 80IB(10) of the Act was denied to the assessee, does not merit the levy of penalty for concealment of income or furnishing of inaccurate particulars of income under section 271(1)(c) of the Act. In this regard, we find merit in the reliance placed upon by the learned Authorized Representative for the assessee on the ratio laid down by the Hon'ble Supreme Court in CIT Vs. Reliance Petro Products (supra). Further, the learned Authorized Representative for the assessee has referred to the ratio laid down by the Pune Bench of Tribunal in M/s. Shree Swami Developers Vs. ITO (supra) and DCIT Vs. M/s. Raviraj Company Associates (supra), wherein also on similar facts, the penalty levied under section 271(1)(c) of the Act was deleted as the issue of deduction under section 80IB(10) of the Act was debatable. In view thereof, we uphold the order of CIT(A) in deleting the penalty levied under section 271(1)(c) of the Act. The grounds of appeal raised by the Revenue are thus, dismissed.

17. The facts and issues in ITA Nos. 696/PN/2014 and 697/PN/2014 are identical to the facts and issues in ITA No. 695/PN/2014 and our decision in ITA No.695/PN/2014 shall apply *mutatis mutandis* to ITA Nos. 696/PN/2014 and 697/PN/2014.

18. In the result, all the appeals of the Revenue are dismissed.

Order pronounced on this 31st day of December, 2015.

Sd/-	**Sd/-**
(PRADIP KUMAR KEDIA)	**(SUSHMA CHOWLA)**
लेखा सदस्य / ACCOUNTANT MEMBER	**न्यायिक सदस्य / JUDICIAL MEMBER**

पुणे / Pune; दिनांक Dated : 31st December, 2015.
GCVSR

<u>आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to</u> :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)-III, Pune;
4. आयकर आयुक्त / The CIT-III, Pune;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "ए" / DR 'A', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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