आयकर अपीलीय अधिकरण "G" न्यायपीठ मुंबई में।

IN THE INCOME TAX APPELLATE TRIBUNAL "G" BENCH, MUMBAI

BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER AND SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 1687/Mum/2011

(**निर्धारण वर्ष /** Assessment Year : 2007-08)

ITO- 24(3)(1), Room No. 703, C-11, 7th floor, BKC, Bandra (E), Mumbai – 51.	**बनाम**/ v.	Shri Gopal S. Rajput, Prop. M/s Express Transport, 18/Jiya Welfare Society, S.V. Road, Goregaon (W), Mumbai – 400 063.
	स्थायी लेखा सं./PAN :AGCPR2737F	
(अपीलार्थी /**Appellant**)	..	(प्रत्यर्थी / **Respondent**)

Revenue by	Shri Abani Kanta Nayak,DR
Assessee by :	None

सुनवाई की तारीख /**Date of Hearing : 18-11-2015**

घोषणा की तारीख /**Date of Pronouncement : 30-11-2015**

आदेश / O R D E R

PER RAMIT KOCHAR, ACCOUNTANT MEMBER :

This appeal, filed by the Revenue, being ITA No. 1687/Mum/2011, is directed against the order dated 16-12-2010 passed by the learned Commissioner of Income Tax(Appeals) - 34, Mumbai (Hereinafter called "the CIT(A)"), for the assessment year 2007-08 whereby the CIT(A) deleted the additions made by the learned assessing officer (Hereinafter called "the A.O.") u/s 40(a)(ia) of the of the Income Tax Act, 1961 (Hereinafter called "the Act").

2. The Grounds of Appeal raised by the Revenue in the memo of appeal filed are as under:

> "1. "On the facts and circumstances of the case and in law, the Lrd. CIT(A) erred in deleting the addition made by the AO u/s 40(a)(ia) amounting to Rs.94,61,762/- holding that there was no agreement between the assessee and the transporter, without considering that, the moment the transporter undertakes the task of transporting the assessee's goods from one place to another, it amounts to contract and TDS needs to be deducted."
>
> 2,The appellant prays that the order of the CIT(A) on the above ground may be set aside and that of the Assessing Officer restored. The appellant craves leave to amend or alter any ground or add new ground which may be necessary."

3. The Brief facts of the case are that the assessee is engaged in the business of transportation under the name and style of M/s Express Transport. During the course of assessment proceedings, the assessee was called upon by the A.O. to file the details of various expenses claimed and details of tax deducted at sources on these expenses and deposited with Revenue. In response, the assessee filed the following details of transportation charges paid to the respective parties:-

Sr. No.	Name of the party	Amount
1	Anwar Merchant	23,36,000
2	Balaji Building	1,00,000
3	Bharat Motors	1,25,000
4	Ganesh Patil	5,09,525
5	Good Luck Transport	6,33,130
6	Hafizi Mohammed Hasan Khan	7,10,780
7	Lalit Jain	8,41,000
8	Laxman H Nair	1,25,000

9	Magalmay Tranports	4,83,746
10	Mohan Patil	1,00,000
11	Nafish S. Chaudhary	62,351
12	Prashant Sitaram Patil	14,61,810
13	Pravin Gavad	3,10,920
14	Pundalik Patil	1,26,660
15	Purnima Parekh	1,00,000
16	Shri Sai Stone Pvt Ltd.	6,60,840
17	Sikarwala Transport Co.	2,25,000
18	Trimurti Enterprises	3,50,000
19	Vishal Transport	1,00,000
20	B.D. Ahrawal & Co.	1,00,000

It was observed by the A.O. that no tax has been deducted at source on the above mentioned transportation charges although the same are covered u/s 194C of the Act. The assessee was show caused about the default w.r.t. non-deduction of Tax at source on these transportation charges. The assessee , however, has not provided any detail before the AO for such default made. Accordingly, the transport charges payment of Rs. 94,61,762/- was disallowed and added back to the total income of the assessee u/s 40(a)(ia) of the Act by the AO vide assessment order dated 30.11.2009 passed u/s 143(3) of the Act read with Section 143(2) of the Act.

4. Aggrieved by the assessment order dated 30.11.2009 passed by the AO u/s 143(3) read with Section 143(2) of the Act, the assessee went in appeal before the first appellate authority i.e. the CIT(A) and submitted that the payments have not been made by the assessee 'in pursuance of a contract' within the meaning of section 194C of the Act. To this effect, the assessee relied on the judgment of Hon'ble Punjab & Haryana High Court in the case of CIT (TDS) vs. M/s United Rice Land Limited in ITA No. 633 of 2007 dated 12-05-2008 which is also reported in (2008) 174 Taxmann 286 (P&H HC). The assessee also filed written submissions vide averments in the form of Affidavit, which are as under:-

"I Gopalji S. Rajput (Prop. Of M/s Express Transport) aged about 48 years, Indian Inhabitant of Goregaon Dist. Mumbai 400 062 presently residing at 18, Jiya Welfare Society, S.V. Road, Goregaon (West), Dost. Mumbai – 400 062 hereby state & declare on solemn affirmation as under:-

1. That I have paid transport charges to various parties but those are not actually transporters.

2. That I have hired all the transport from outsiders who were around me and managed transporters for me whom I do not recognize. In fact, I have debited such persons only in my books of accounts and sum paid by me actually to the outsiders who were arranging the transport for me on SOS basis.

3. That, these persons appearing in my books of accounts had in turn handed over the sum paid by me for carriage of goods and services to various parties stranger to me but called by these persons from open market of transporters.

4. That I have no contract, written or oral with any of the persons or actual parties in transport business.

5. That I am illiterate person having passed 7th standard with much of educational hardship and unable to understand law or complexity of business.

6. That no single payment is done on any day to any person for more than Rs. 20,000/- in cash.

7. That when some actual transport did my transporter directly, though picked up from open market, he was paid through account payee cheque only.

WHATEVER STATED hereinabove is true and correct to the best of my knowledge and belief."

The CIT(A) accepted the contentions of the assessee and held that the A.O. has not given any finding of fact as to whether there is any contract, written or oral between the assessee and the individual parties to whom the payment was made and hence in absence of such finding of the AO and also assertion of the assessee that there is no contract written or oral, between the assessee and the individual parties , the provisions of section 194C of the Act is not attracted in this case. The CIT(A) relied upon the judgment of Hon'ble Punjab and Haryana High Court in the case of M/s United Rice Land Limited (supra)

and held vide orders dated 16/12/2010 that there is no payment of freight charges 'in pursuance of a contract' and the addition of Rs.94,61,762/- is unjustified and not in accordance with law and deleted the same as in view of the CIT(A) there is no default of the assessee in not deducting tax at source u/s 194C of the Act.

5. Aggrieved by the orders of the CIT(A), the Revenue has preferred this appeal before the Tribunal.

6. At the time of hearing, none appeared on behalf of the assessee despite several opportunities been given to the assessee since May 2014 , therefore, we proceed to dispose of the appeal after hearing the ld. D.R. The Ld. DR also stated before us that notice is also served through affixture.

7. The ld. D.R. relied upon the orders of the AO and submitted that assessee has made payment of transportation charges to various parties aggregating to Rs.94,61,762/-during the assessment year but no tax has been deducted at source on such payments. The Ld. DR submitted that the payments made by the assessee are in 'pursuance of a contract', to be covered u/s 194C of the Act The assessee has clearly violated the provisions of section 194C of the Act. The ld. DR submitted that the assesse is engaged in the business of transportation and the assessee has paid transportation charges to various parties for which tax has to be deducted at source as per Section 194C of the Act and the A.O. has rightly disallowed the amount of Rs.94,61762/- being payment of Transport charges u/s 40(a)(ia) of the Act for the default made by the assessee of not deducting tax at source u/s 194C of the Act and the CIT(A) erred in deleting the additions by holding that there is no contract between the assessee and the individual persons to whom payments were made by the assessee . The Revenue relied upon the decision of the Tribunal in the case of ITO v. Rajesh A Boricha in ITA no

1369/Rjt./2010 dated 13th September 2013 reported in (2013) 37 CCH 106 Rajkot Trib.

8. We have heard the ld. D.R. and perused the material placed on record including the case laws relied upon. We have observed that the assessee is engaged in the business of transportation and has made payment of transport charges of Rs.94,61,762/- to various parties during the assessment year which was claimed as an expense by the assessee (The details of Transport charges of Rs.94,61,762/- paid by the assessee is produced in the chart in the preceding para's) . As per the A.O., no tax has been deducted at source by the assessee against these payments of transport charges of Rs.94,61,762/- made during the assessment year and no details for such default because of non-deduction of tax at source were furnished and hence addition of Rs.94,61,762/- was made by the AO u/s 40(a)(ia) of the Act for default because of non deduction of Tax at source as covered u/s 194C of the Act on these payments of transport charges by the assessee during the assessment year. On first appeal, the CIT(A) deleted the addition of Rs.94,61,762/- holding that the A.O. has not given any finding of fact as to whether there is any contract, written or oral between the assessee and the individual parties to whom the payment was made and hence in absence of such finding of the AO and also assertion of the assessee that there is no contract written or oral, between the assessee and the individual parties , the provisions of section 194C of the Act is not attracted in this case. The assessee has filed an affidavit before the CIT(A) which is reproduced in the preceding para's whereby the main averment of the assessee is that the assessee has paid transportation charges to various parties(Hereinafter called "the intermediaries") who themselves are not transporter but rather they are arranging actual transporters independently from open market for carriage of goods for the assessee . The assessee has averred in the affidavit that these actual transporters are stranger to the assessee and the assessee has no

contract written or oral with any of the person or actual parties in transport business. The assessee has also averred in the affidavit that these intermediaries to whom assessee has made payment have made payments to actual transporters out of the money collected from the assessee. The assessee relied upon the decision of Hon'ble Punjab and Haryana High Court in the case of CIT(TDS) v. United Rice Land Limited in (supra) during proceedings before the CIT(A) while the Revenue is relying on the decision of the Tribunal in the case of ITO v. Rajesh A Boricha (supra).

It is important at this stage to refer to relevant provisions of Section 194C of the Act of the Act as applicable for assessment year 2007-08 which are reproduced below :

" [Payments to contractors and sub-contractors.

***194C.** (1) Any person responsible for paying any sum to any resident(hereafter in this section referred to as the contractor) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and—*

(a) the Central Government or any State Government; or

(b) any local authority; or

(c) any corporation established by or under a Central, State or Provincial Act; or

(d) any company; [or]

[(e) any co-operative [society; or]]

[(f) any authority, constituted in India by or under any law, engaged either for the purpose of dealing with and satisfying the need for housing accommodation or for the purpose of planning, development or improvement of cities, towns and villages, or for both; or

(g) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that Act in force in any part of India; or

(h) any trust; or

(i) any University established or incorporated by or under a Central, State or Provincial Act and an institution declared to be a University under section 3 of the University Grants Commission Act, 1956 (3 of 1956); [or]

[(j) any firm,]

shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, [deduct an amount equal to—

(i) one per cent in case of advertising,

(ii) in any other case two per cent,

of such sum as income-tax on income comprised therein.]

(2) Any person (being a contractor and not being an individual or a Hindu undivided family) responsible for paying any sum to any resident (hereafter in this section referred to as the sub-contractor) in pursuance of a contract with the sub-contractor for carrying out, or for the supply of labour for carrying out, the whole or any part of the work undertaken by the contractor or for supplying whether wholly or partly any labour which the contractor has undertaken to supply shall, at the time of credit of such sum to the account of the sub-contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to one per cent of such sum as income-tax on income comprised therein:

*[**Provided** that an individual or a Hindu undivided family, whose total sales, gross receipts or turnover from the business or profession carried on by him exceed the monetary limits specified under clause (a) or clause (b) of section 44AB during the financial year immediately preceding the financial year in which such sum is credited or paid to the account of the sub-contractor, shall be liable to deduct income-tax under this sub-section.]*

.....

.....

[Explanation III.—For the purposes of this section, the expression "work" shall also include—

(a) advertising;

(b) broadcasting and telecasting including production of programmes for such broadcasting or telecasting;

(c) carriage of goods and passengers by any mode of transport other than by railways;

(d) catering.]

(3) No deduction shall be made under sub-section (1) or sub-section (2) from—

[(i) the amount of any sum credited or paid or likely to be credited or paid to the account of, or to, the contractor or sub-contractor, if such sum does not exceed twenty thousand rupees:

***Provided** that where the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year exceeds fifty thousand rupees, the person responsible for paying such sums referred to in sub-section (1) or, as the case may be, sub-section (2) shall be liable to deduct income-tax [under this section:]*

*[**Provided further** that no deduction shall be made under sub-section (2), from the amount of any sum credited or paid or likely to be credited or paid during the previous year to the account of the sub-contractor during the course of business of plying, hiring or leasing goods carriages, on production of a declaration to the person concerned paying or crediting such sum, in the prescribed form and verified in the prescribed manner and within such time as may be prescribed, if such sub-contractor is an individual who has not owned more than two goods carriages at any time during the previous year:*

***Provided also** that the person responsible for paying any sum as aforesaid to the sub-contractor referred to in the second proviso shall furnish to the prescribed income-tax authority or the person authorised by it such*

particulars as may be prescribed in such form and within such time as may be prescribed; or]

(ii) any sum credited or paid before the 1st day of June, 1972; [or]

[(iii) any sum credited or paid before the 1st day of June, 1973, in pursuance of a contract between the contractor and a co-operative society or in pursuance of a contract between such contractor and the sub-contractor in relation to any work (including supply of labour for carrying out any work) undertaken by the contractor for the co-operative society.]

[Explanation.—For the purposes of clause (i), "goods carriage" shall have the same meaning as in the Explanation to sub-section (7) of section 44AE.]
....."

The consequences of non-deduction of TDS on payments covered u/s 194C of the Act are provided in Section 40(i)(ia) of the Act which stipulate that such amounts on which tax is not deducted at source shall not be allowed as deduction while computing income under head 'Profits and gains of business or profession'. The relevant extract of Section 40(i)(ia) of the Act as applicable for the assessment year 2007-08 is reproduced below :

"Amounts not deductible.

40. *Notwithstanding anything to the contrary in sections 30 to [38], the following amounts shall not be deducted in computing the income chargeable under the head "Profits and gains of business or profession",—*

(a) in the case of any assessee—

.....

.....

*(ia) any interest, commission or brokerage, **[**rent, royalty,**]** fees for professional services or fees for technical services payable to a resident, or amounts payable to a contractor or sub-contractor, being resident, for carrying out any work (including supply of labour for carrying out any work), on which tax is deductible at source under Chapter XVII-B and such tax has not been deducted or, after deduction, has not been paid during the previous year, or in the*

subsequent year before the expiry of the time prescribed under sub-section (1) of section 200 :

***Provided** that where in respect of any such sum, tax has been deducted in any subsequent year or, has been deducted in the previous year but paid in any subsequent year after the expiry of the time prescribed under sub-section (1) of section 200, such sum shall be allowed as a deduction in computing the income of the previous year in which such tax has been paid.*

Explanation.—For the purposes of this sub-clause,—

…….

(iv) "work" shall have the same meaning as in Explanation III to section 194C;

……."

Perusal of the Section 194C of the Act will reveal that it stipulate that if any person as specified in the section is responsible for paying any sum to resident(hereinafter called "the contractor") for carrying out any work in pursuance of contract between such person and the contractor , such person shall deduct tax at source as provided under the Section 194C of the Act. It further provides that individual assessee are also covered under the provisions of Section 194C of the Act for deduction of tax at source provided the stipulated conditions are fulfilled as detailed in the proviso. The Section 194C of the Act further provides that payments to sub-contractor by the contractors shall also be liable for deduction of tax at source u/s 194C of the Act. It also provide that the work shall also include carriage of goods or passenger by any mode of transport other than railways.

The assessee in the instant appeal is in the business of transportation. The assessee has averred in the affidavit filed before the CIT(A) that he has made the payments as transportation charges to various parties who are not actual

transporters but who have independently arranged actual transporters from open market for carriage of goods by transport for the assessee . These intermediaries to whom the assessee has made payments as transportation charges have in turn made payments to the actual transporters out of the money collected from the assessee. The main contention of the assessee is that the payments have not been made in 'pursuance of a contract' between the assessee with any of the person or the actual transporters. Now the question arises before us is that whether there is contractual relationship between the assessee and the persons to whom the assessee had made the payments in the nature of transportation charges for carriage of goods for the assessee who in turn have independently arranged actual transporter from open market for carriage of goods for the assessee and these intermediaries have paid the actual transporters out of money collected from the assessee. We have given our anxious thought to the averments of the assessee and also kept in view the educational background and hardships of the assessee as averred in the affidavit. In our considered view , the word 'Contract' has not been defined u/s 194C of the Act and in the absence of the definition of the word 'Contract' in the Act , we have to refer to the meaning of contract as used in commercial parlance which drew its source from Indian Contract Act,1872 whereby it is stipulated according to Section 2 of the Indian Contract Act,1872 , every promise and every set of promises , forming the consideration for each other , is an agreement while "contract" as defined in the same section means an agreement enforceable by law. Section 9 of the Indian Contract Act , 1872 provides that contracts can be either express or implied. An express contract is one where the proposal or acceptance of any promise is made in words while implied contract is one where such proposal or acceptance is made otherwise than in words. Even if there is no express contract, a contract may still exist by implication , i.e. contract consisting of obligations arising from the mutual agreement and intent to promise , which have not been expressed in words. An implied contract envisaged by Section 9

of the Indian Contract Act,1872 can be inferred from the facts and circumstances that indicate a mutual intention to contract . Circumstances may exist which, according to the ordinary course and common understanding , demonstrate such an intent that is sufficient to support the finding of an implied contract . Chapter V of the Indian Contract Act,1872 treats certain relations resembling those created by a contract as contracts enforceable in law. The Indian Contract Act,1872 thus envisages four types of contracts, namely (1) contracts made in writing (2) contracts made orally (3) contracts by implication or implied contracts and (4) quasi contracts . Thus, the contracts envisages in Section 194C of the Act are not limited to written contracts and all payments made in pursuance of written, oral, implied or quasi contracts are covered u/s 194C of the Act. Thus, a contract need not be in writing; even an oral , implied or quasi contract is good enough to invoke the provisions of Section 194C of the Act. As Hon'ble Karnataka High Court has observed in the case of *Smt. J. Rama* v. *CIT* [2012] 344 ITR 608/[2010] 194 Taxman 37, "Law does not stipulate the existence of a written contract as a condition precedent for (invoking the provisions of section 194C with respect to) payment of TDS". Contract need not be in writing. It may infer from the conduct of the parties. It may be oral or implied also. Our aforesaid view is duly supported by the decision of ITAT, 'A' Bench, Kolkata in the case of *Dy. CIT* v. *Kamal Kr. Mukherjee & Co. (Shipping) (P.) Ltd.* [2012] 51 SOT 73 (URO)/20 taxmann.com 670 , DCIT v. Five Star Shipping Agency Private Limited (2015) 59 taxmann.com 369 (Kol.Trib.) and the decision of the Tribunal in the case of ITO v. Rajesh A Boricha (supra). Thus, In our considered view, the assessee has entered into contract with these intermediaries for the work of hiring of transport for carriage of goods for the assessee for which payments are made by the assessee to these intermediaries who are not actual transporters but are arranging actual transporters independently from open market for carriage of goods for assessee and these payments made by the assessee to the intermediaries are

consolidated payment which include two components/elements i.e. charges for actual transporters hired independently by the intermediaries for carriage of goods for the assessee and service charges of these intermediaries for arranging actual transporters from open market for carriage of goods for the assessee . These intermediaries have in-turn independently sub-contracted the work to actual transporters who transported the goods for the assessee. The word 'work' in Explanation III to Section 194C of the Act is defined in an extensive manner as the law makers have used the words "the expression "work" shall also include" meaning thereby that the lawmaker intend to give extensive definition to the word "work" instead of giving narrower or restrictive definition (Reference Principles of Statutory Interpretation by Justice G.P.Singh 12th Edn.2010, Page 179-180). The contract also include sub-contract as it could be seen from coverage of payments to sub-contractors by contractors within the ambit of Section 194C of the Act . In the instant case under appeal, the contractors i.e. intermediaries are transporting the goods by carriage for the assessee not themselves but through appointing sub-contractors independently i.e. actual transporters who are hired independently by contractors as sub-contractor for transporting the goods by carriage for the assessee and these sub-contractors are paid for by the intermediaries out of money collected from the assessee. Thus, the assessee has given work contract to intermediaries for hiring of transport for carriage of goods for the assessee which itself is a contract covered under Section 194C of the Act and in our considered view, the assessee was liable to deduct TDS u/s 194C of the Act on payments of Rs.94,61,762/- for carriage of goods through intermediaries as there was a contract covered u/s 194C of the Act between the assessee and these intermediaries for the work of carriage of goods through transport which was executed by these intermediaries through sub-contractors i.e. actual transporters appointed independently by these intermediaries . The assessee has relied upon the decision of Hon'ble Punjab and Haryana High court in the

case of ITO(TDS) v. United Rice Land Limited(supra) but the facts of that case are quite different and distinguishable from the facts of the assessee as in the said case there was finding of fact recorded based on certificates of the alleged transporters which was not controverted by the Revenue that the concerns to whom payments were made were arranging the shipment i.e. arranging the vessel/ships, loading in the ship and clearing the port and similarly there was a finding of fact that other alleged transporters were not transporting the goods of the assessee but merely arranging a truck for which service charges of Rs.250-200 was collected from the truck owners/operators . In the case of United Rice Land Limited (supra) , there was uncontoverted finding of fact that the assessee therein was instructing for payment of truck charges and whatever charges were instructed by the assessee therein was paid by these C&F agents which was later reimbursed by the assessee and these C&F agents to whom the assessee therein made the payments have not independently appointed truck operators for the assessee therein rather it was the assessee therein who appointed truck operators while in the instant case the assessee has engaged the services of intermediaries who are not actual transporters themselves but who in turn engaged independently actual transporters for carriage of goods for the assesse and made payments to actual transporters out of money collected from the assessee . Thus, in the instant case under appeal, the assessee has given contract to these intermediary transporters in their independent capacity who have in turn hired independently the actual transporters as their subs-contractors for carriage of goods for the assessee while no such instructions was issued by the assessee to pay a certain amount to actual transporters who were hired by intermediaries independently and hence the case of United Rice Land Limited is clearly distinguishable. The next contention of the assesse as averred in the affidavit is that the assessee has not made any single payment on any day to any person for more than Rs.20000/- in cash which contention again is devoid of merit as Section 194C of the Act as applicable for the

relevant assessment year provides that if payments in aggregate exceeding Rs.50000/- are made during the assessment year to any contractor, it shall get covered with in the ambit of Section 194C of Act and perusal of details of payment of Rs.94,61,762/- made by the assessee will clearly reveal that payment exceeding Rs.50000/- in aggregate has been made by the assessee to each of the contractors during the assessment year. Thus, under the facts and circumstances of the case we hold that the assessee was liable to deduct tax at source u/s 194C of the Act on these payments of transport charges of Rs.94,61,762/- made to intermediaries during the assessment year which the assessee failed to do so as there was a contract between the assessee and these intermediary persons to whom the payments for transportation was made by the assessee covered u/s 194C of the Act and the AO has rightly disallowed the amount of Rs.94,61,762/- u/s 40(i)(ia) of the Act consequentially for non deduction of tax at source u/s 194C of the Act. Hence , we set aside the orders of the CIT(A) and restore the orders of the AO. We accordingly uphold the orders passed by the A.O. We order accordingly

9. In the result, the appeal filed by the Revenue is allowed.

Order pronounced in the open court on 30th November, 2015.

आदेश की घोषणा खुले न्यायालय में दिनांकः 30-11-2015 को की गई ।

Sd/-	sd/- -
(AMIT SHUKLA)	(RAMIT KOCHAR)
JUDICIAL MEMBER	ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated 30th November, 2015

I

व.नि.स./ R.K., Ex. Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)- concerned, Mumbai
4. आयकर आयुक्त / CIT- Concerned, Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai H Bench
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**