

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'बी' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“ B ” BENCH, AHMEDABAD

स्वश्री महावीर प्रसाद, न्यायिक सदस्य एवं वसीम अहमद, लेखा सदस्य के समक्ष ।
 BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER And
 SHRI WASEEM AHMED, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No.2954/Ahd/2015

(निर्धारण वर्ष / Assessment Year : 2012-13)

Shri Tushar Vasudevhai Patel, Ajaybhai M. Patel Building, Dave Pole, Kakar Khad, Nadiad – 387 001	बनाम/ Vs.	DCIT, (Intl. Tax), Vadodara.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ARNPP 7404 R		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से / Appellant by :	Shri Shri S. N. Soparkar & Parin Shah, A.R.
प्रत्यर्थी की ओर से/Respondent by :	Shri Mudit Nagpal, Sr. D.R.

सुनवाई की तारीख / Date of Hearing	20/06/2018
घोषणा की तारीख /Date of Pronouncement	16/07/2018

आदेश / O R D E R

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the assessee against the appellate order of the Commissioner of Income Tax(Appeals)-13, Ahmedabad [CIT(A) in short] vide appeal no.CIT(A)-13/Ahd/Intl.Taxn./103/2014-15 dated 10-08-2015 arising in the assessment order passed under s.143(3) of the Income Tax Act, 1961

(here-in-after referred to as "the Act") dated 02-02-2015 relevant to Assessment Year (AY) 2012-13.

2. The grounds of appeal raised by the assessee are as under:

- “1. Ld. CIT (A) erred in law and on facts confirming action of AO restricting exemption u/s 54EC of the Act to Rs. 50 lakh instead of Rs.1 crore claimed by the appellant. Ld. CIT (A) ought to have held investment of Rs. 50 lakh each in two financial years as permissible under provisions of the section.
2. Ld. CIT (A) erred in law and on facts in confirming view of AO that date of allotment & certificate of bonds indicated investment in the same financial year although within six months of sale of land. CIT (A) ought to have held date of payment / encashment of cheque to be reckoned for considering the investment of Rs. 50 lacs each falling in two consecutive financial years.
3. Ld. CIT (A) erred in law and on facts in not considering decisions of the Hon'ble jurisdictional Tribunal directly on issue under appeal submitted during the appellate proceedings. Non-cognizance of binding decisions of Hon'ble Tribunal is highly improper and against judicial propriety.
4. Ld. CIT (A) erred in law and on facts in confirming disallowance by AO of Rs 15 lakhs exemption claimed u/s 54F of the Act. Ld. CIT(A) erred in not appreciating documents evidencing construction of residential property by the assessee. Ld. CIT (A) ought to have allowed deduction as claimed.
5. Ld. CIT (A) erred in law and on facts in not adjudicating Ground # 5 of the appeal alternatively claiming allowance of the additional claim available u/s 54F towards investment in residential property to the extent claim u/s 54EC of the Act is not allowed.
6. Levy of interest u/s 234A/234B & 234C of the Act is not justified.
7. Initiation of penalty proceedings u/s 271(1)(c) of the act is not justified.”

3. The first issue raised by the assessee in ground no.1, 2 & 3 is that ld. CIT(A) erred in confirming the order of AO by disallowing deduction u/s 54EC of the Act to the extent of Rs.50 lacs only.

4. The briefly stated facts are that the assessee in the present case is an individual and non-resident during the year. The assessee was the owner of a plot of land located at Nadiad Chaklashi Party R.S.N. 1048 admeasuring 4553 sq. Mtrs. The assessee acquired such a plot of land in the year 1984. The assessee during the year has sold such a piece of the plot for Rs. 1,10,00,000/- vide dated 19-03-2012. The assessee on the sale of such a plot of land has worked out a long-term capital gain of Rs.1,06,96,151/- only. The assessee against such long-term capital gain income has claimed deduction u/s 54EC of the Act for Rs.1,00,00,000/- by way of investing in NHAI bonds.

However, the AO during the proceedings observed that the provision of section 54EC allowing the exemption on account of investment in the specified bonds is limited to the extent of the maximum amount of Rs.50,00,000/-. The AO in support of his claim relied on the order of Hon'ble Tribunal of Jaipur in the case of ACIT vs. Shri Rajkumar Jain & Sons (HUF) reported in 50 SOT 2013 vide order dated 31-01-2012.

The amendment in Section 54EC has clarified the ambiguity that deduction will be claimed only to the extent of Rs.50,00,000/-. The AO

also observed that the bonds were allotted by the National Highway Authority of India dated 30th May 2012 and 4th July 2012 respectively. Therefore, the investment u/s 54EC of the Act has been made in the F.Y. 2012-13.

In view of the above, the AO disallowed the claim of the assessee for the investment made in NHAI bonds which was invested in the second time for Rs.50,00,000/-. Thus the addition was made to the total income of the assessee.

5. Aggrieved, assessee preferred an appeal to Id. CIT(A). The assessee before the Id. CIT(A) submitted that the assessee is eligible for deduction u/s 54EC of the Act for Rs. 1,00,00,000/-. In this connection, the assessee relied on the following orders:

1. Smt. Jyotikaben Bhupendrabhai Shah vs. The Asst. Commissioner of Income Tax Circle 10, Ahmedabad (ITA No. 2013/Ahd/2011) (ITAT Ahmedabad on 05/09/2014)
2. Aspi Ginwala vs. The Asst. Commissioner of Income Tax Circle-5, Baroda (ITA No.3226/Ahd/2011) (ITAT Ahmedabad on 30/03/2012)
3. CIT, Chennai vs. C Jaichander (T.C. (A) No.419 and 533 of 2014) (Madras High Court on 15/09/2014)

However, the Id. CIT(A) disregarded the contention of the assessee by observing as under:

“As it could be seen that legislature has expressed that only one investment is allowed under this section. This is clear by the word ‘investment’ used by the legislature. The AO has also highlighted few

cases in which the view taken by Hon'ble Tribunal is in his support namely

- 1. ACIT vs. Rajkumar Jain and sons 19 taxmann.com 27(JP) and*
- 2. Areva T&D vs. ACIT 177 taxmann 192 (Madras).*

Further the AO has held, even if interpretation of the appellant is held correct, both the investment have been made in the one FYr that is 2012-13. Hence the assessee has made an excess claim of Rs.50 lakhs u/s 54EC. The appellant has not been able to rebut the factual findings made by the AO. The addition of Rs.50 lakhs is confirmed. The ground raised by the appellant is dismissed.”

Being aggrieved by order of Id. CIT(A) assessee is in appeal before us. The Id. AR before us filed Paper Book, which is running from pages 1 to 55 and submitted that the investment in NHAI bonds was made within the time as specified u/s 54EC of the Act. Therefore, he is eligible for deduction u/s 54EC of the Act. The Id. AR in support of his claim also relied on the judgment of Hon'ble Madras High Court in the case of CIT Vs. C. Jaichander reported in 370 ITR 579.

On the other hand, Id. DR submitted that NHAI issued the certificate for the allotment of bond in the subsequent F.Y. i.e., 30th April 2012 and 31st May 2012, therefore, the same cannot be treated as eligible for deduction u/s 54EC of the Act.

The Id. AR in his rejoinder submitted that the date of payment is relevant for claiming the deduction u/s 54EC of the Act. Thus, the date of allotment for the bonds cannot be criteria for deciding the year of

exemption under section 54EC of the Act on account of investment made in NHAI. The ld. AR in this regard relied on the order of Hon'ble ITAT Bangalore Bench in the case of Shri Vivek Jairazbhoy vs. DCIT in ITA No.236/Bang/2012 vide order dated 14-12-2012, wherein it was held as under:

“10.2 The assessee has placed reliance on a decision of the ITAT, Bombay Bench in the case of Kumarpal Amrutlal Doshi Vs. DCIT in ITA No.1523/Mum/2010 dt.9.2.2011 wherein the Tribunal relying on the decision of the Hon'ble Apex Court in the case of CIT Vs. Ogale Glass Works Ltd (25 ITR 529) has held that payment by cheque subsequently realized on the cheque being honoured and encashed relates back to the date of receipt of the cheque and in law the ITA No.236/Bang/12 date of payment is the date of delivery of the cheque. In the cited case the assessee therein had issued a cheque to NABARD on 9.2.2006 which was within the period of six months as specified in section 54EC. The cheque got encashed on 15.2.2006 which was after a period of six months. The Tribunal held that the date of payment is the date of tender of the cheque i.e. 9.2.2006. In the instant case of the assessee, the cheque dt.4.6.2008 issued by the assessee for NHAI Bonds was encashed by NHAI on 9.6.2008 which is before the expiry of the period of six months (i.e. 13.6.2008) and therefore the assessee in the present case is on an even better footing than the case relied upon by the learned counsel for the assessee. 10.3 Further, in the case of Aspi Ginwala & Others (supra) cited earlier in this order, the assessee was unable to invest in Bonds within a period of six months as the issue was not open and did so the moment the same was made open to public and thus the allotment was made after the statutory period of six months. The ITAT, Ahmedabad Bench, relying on an earlier decision of the ITAT, Mumbai in the case of Ram Agarwal Vs. JCIT reported in 81 ITD 163 held that the assessee therein was prevented by sufficient cause from investing within the statutorily permitted period of six months and allowed the assessee exemption under [section 54EC](#) of the Act in respect of the said investment. In the present case before us, the assessee has made payment for the investment in NHAI which was encashed on 9.6.2008 well within the statutorily permitted period of six months from the date of sale of the property (i.e. upto 13.6.2008). What

- 7 -

is to be reckoned here is the date of payment and not the date of allotment as the same is not in the control of the assessee. In this view of the matter, we hold that the date of payment (i.e. date of encashment of cheque) is to be reckoned for calculating the six month period and since in this case the date of payment / encashment being well within the period of six months, the assessee is entitled to exemption under [section 54EC](#) of the Act even on the second investment of Rs.50 lakhs made in Bonds issued by NHAI. It is ordered accordingly.”

Ld DR vehemently supported the order of authorities below.

6. We have heard the rival the contentions of both the parties and perused the materials available on record. The issue in the present case relates to the deduction claimed by the assessee for Rs.1,00,00,000/- under the provision of Section 54EC of the Act. We find that in the identical facts and circumstance this tribunal in the case of Aspi Ginwala, Shree Ram Engg. & Mfg. Industries vs. ACIT reported in 20 taxmann.com 75 has decided the issued in favour of the assessee. The relevant extract of the order is reproduced below:

“The dispute which is to be decided in this case is whether as per the provisions of section 54EC the assessee is entitled for exemption of Rs. 1 crore as six months period for investment in eligible investment involves two financial years. If the answer to this question is 'yes', whether investment made by the assessee in NHAI Bonds on 26-5-2008 beyond six months period is eligible for exemption in view of the fact that no subscription for eligible investment was available to the assessee from 1-4-2008 to 26-5-2008. [Para 7]

It is clear from proviso to section 54EC that where assessee transfers his capital asset after 30th September of the financial year he gets an opportunity to make an investment of Rs. 50 lakhs each in two different financial years and is able to claim exemption up to Rs. 1 crore under section 54EC.

Since the wording of the proviso to section 54EC is clear, the benefits which are available to the assessee cannot be denied. In view of above, assessee in instant case, was entitled for exemption of Rs. 1 crore as six months' period for investment in eligible investments involved was two financial years. [Para 8]

Now, coming to the second aspect of the matter, whether investment of Rs. 50 lakhs made in NHAI Bonds on 26-5-2008 can be considered to be made within six months period as per the proviso to section 54EC, it is found that the assessee was to make investment in such bonds between 1-4-2008 to 21-4-2008. There is no dispute about the fact that subscription of eligible bonds was closed during this period till 26-5-2008 and on the 1st day of the reopening of the subscription, the assessee made this investment. Under the circumstances, the assessee was prevented by sufficient cause which was beyond his control in making investment in these bonds within the time prescribed. Further various judicial authorities have taken a view that exemption should be granted in such cases where there is a delay in making investment due to non-availability of the bonds and have held that it is a reasonable cause and the exemption should be granted. [Para 9]

Thus, it is held that the investments made by the assessee on 26-5-2008 beyond six months was eligible for exemption in view of the fact that no subscription for eligible investment was available to the assessee from 1-4-2008 to 26-5-2008.

Similarly, we also find support and guidance from the judgment of Hon'ble Madras High Court in the case of *C. Jaichander (Supra)* reported in 370 ITR 579, wherein it has been held as under:

“On a plain reading of the provision, it is the view that section 54EC(1) restricts the time limit for the period of investment after the property has been sold to six months. There is no cap on the investment to be made in bonds. The first proviso to section 54EC(1) specifies the quantum of investment and it states that the investment so made on or after 1-4-2007 in the long-term specified asset by an assessee during any financial year does not exceed fifty lakh rupees. In other words, as per the mandate of section 54EC(1) the time limit for investment is six months and the benefit that flows from the first proviso is that if the

- 9 -

assessee makes the investment of Rs.50 lakhs in any financial year, it would have the benefit of section 54EC(1). [Para 7]

From the above judgment, there remains no ambiguity that the assessee is eligible for deduction u/s 54EC of the Act for the investment made in NHAI bonds to the extent of Rs.1,00,00,000/-. Therefore, we are inclined to reverse the order of authorities below, hence ground of appeal filed by the assessee is allowed.

7. The second issue raised by the assessee in ground no.4 and 5 is that Id. CIT(A) erred in confirming the order of AO by denying the exemption claimed u/s 54F of the Act.

The assessee besides the exemption claimed u/s 54EC of the Act as discussed in the preceding paragraph has also claimed the deduction of Rs.15,00,000/- u/s 54F of the Act. The assessee claimed to have purchased a piece of land admeasuring 149.7 sq. Mtrs. from M/s Shreeji Villas. The assessee further claims to have made the payment for the purchase of plot viz-a-viz cost of construction as detailed under:

06/04/2011	Ch No.116781	1500000	Land
25/03/2013	Ch No.756125	325000	Land
25/03/2013	Withdrawal From Bank	100000	Stamp Duty
03/01/2012	Withdrawal from Bank	1150000	Construction
15/03/2013	Withdrawal from Bank	50000	Construction

- 10 -

29/03/2013	Ch No.756126	100000	Construction
25/03/2013	Ch No.756127	48700	Service Tax on construction
Total Amount Paid for Resident House		3273700	

In view of above, the assessee claimed that he had made the payment for the purchase of a plot of land within one year before the sale of assets, i.e. 06-04-2011 therefore, the amount of investment in the land for Rs. 15,00,000.00 is eligible for deduction u/s 54F of the Act.

However, the AO during the assessment proceedings observed certain facts as detailed under:

- i. The purchase deed for the plot of land was executed on 28/03/13 for the purchase of a plot of land. The requirement of the Section 54F requires that the assessee needs to invest in the residential house and not in the piece of land.
- ii. Even it is presumed that the land was purchased for the construction of the residential house then also assessee failed to complete the construction within three years from the date of transfer of the original assets.
- iii. The assessee was required to deposit the capital gain arising from the transfer of capital assets in a capital gain account scheme before the due date of filing of Income Tax Return as specified u/s 139(1) of the Act but the assessee failed to do so.
- iv. Without prejudice to the above, it was also observed that the deduction u/s 54F had been wrongly computed for Rs. 15 lacs as such it works out to Rs. 14.45 lacs only (Rs.15,00,000 ÷ Rs.1,10,00,000 × 1,06,96,151)

In view of the above, the AO disallowed the claim of the assessee for Rs.15,00,000/- and added to the total income of the assessee.

8. Aggrieved, assessee preferred an appeal to Id. CIT(A). The assessee before the Id. CIT(A) submitted that he had constructed the house within three years from the date of transfer of original assets. Therefore, he is eligible for deduction u/s 54EC of the Act. The assessee in support of his claim has submitted that he has paid service tax to Shreeji Villas for the construction of the house. The assessee also enclosed the copy of service tax receipts.

However, the Id. CIT(A) disregarded the claim of the assessee and confirmed the order of the AO by observing as under:

“8. *Finding*
I have perused the order by the AO and submissions made in the regard. The AO has brought out facts in Para 4.3 and 4.4 (supra). The AO is factually correct in giving a finding that it was only a plot which was purchased by the assessee. The appellant has also not submitted any cogent evidences I support of its claim that it was a residential property. Further, nor any evidence furnished to state that unutilized portion was invested in capital gain bond to claim exemption. The submission made by the appellant no way rebut the factual finding by the AO. This ground also is dismissed. ”

Being aggrieved by order of the Id.CIT(A) assessee is in the second appeal before us.

The Id. AR before us submitted that he had invested in the plot of land and the construction of a house for Rs.32,73,700/- within three years from the date of transfer of original assets.

The Id. AR also claimed that if assessee fails to construct the house within the specified time, then the same would be taxed in the year in which assessee defaults as per the provision of Section 54F of the Act. Therefore, there is no question of making any disallowance u/s 54F of the Act on account of purchase of land. The purchase of land is part of the construction of a residential house.

On the other hand, Id. DR submitted that the assessee was required to deposit in the capital gain scheme account before the due date of filing of income tax return as specified u/s 139(1) of the Act. But the assessee has failed to do so. Therefore, no deduction u/s 54F can be allowed to the assessee. The Id. DR vehemently supported the order of authorities below.

9. We have heard the rival contentions and perused the material available on record. It is an undisputed fact that the assessee has sold a piece of land for Rs.1,10,00,000/-. The assessee on sale of such piece of land has earned long-term capital gain income for Rs.1,06,96,151/- only. The necessary details of capital gain income and deduction claimed u/s 54EC and 54F of the Act stands as under:

ITA No.2954/Ahd/2015
Shri Tushar Vasudevbbhai Patel vs. DCIT.
Asst.Year –2012-13

Sale value of Land (sale on 20/03/2012) -					1,10,00,000
Less : Index cost of purchase Land purchase on 22/03/1984 for Rs. 44900 Index Cost is $44900 \times 785/116$					303849
Long Term Capital Gain					1,06,96,151
Less : Exemption U/s 54EC Bond purchase on 31/03/2012 U/s 54EC Bond purchase on 30/04/2012				50,00,000/- 50,00,000/-	 1,00,00,000/-
Less : Exemption u/s 54F purchase of resident house					696151
06/04/2011	Ch No. 116781	1500000	Land		(Maximum upto capital gain)
25/03/2013	Ch No. 756125	325000	Land		
25/03/2013	Withdrawal from Bankd	100000	Stamp Duty		
03/01/2012	Withdrawal	1150000	Construction		
15/03/2013	Withdrawal from Bank	50000	Construction		
29/03/2013	Ch No.756126	100000	Construction		
25/03/2013	Ch NO.756127	48700	Service Tax on Construction		
Total Amount Paid for Resident House		3273700			
TAXABLE LONG TERM CAPITAL GAIN					Nil

The assessee claimed deduction u/s 54F for Rs.15,00,000/- on account of purchase of land. At this juncture, we find relevant and important to reproduce the provision of Section 54F of the Act, which is reproduced below:

“[Capital gain on transfer of certain capital assets not to be charged in case of investment in residential house. ¹

54F. (1) ² [Subject to the provisions of sub-section (4), where, in the case of an assessee being an individual or a Hindu undivided family], the capital gain arises from the transfer of any long-term capital asset, not being a residential house (hereafter in this section referred to as the original asset), and the assessee has, within a period of one year before or ³ [two years] after the date on which the transfer took place purchased, or has within a period of three years after that date constructed, a residential house (hereafter in this section referred to as the new asset), the capital gain shall be dealt with in accordance with the following provisions of this section, that is to say,—

- (a) if the cost of the new asset is not less than the net consideration in respect of the original asset, the whole of such capital gain shall not be charged under section 45 ;***
- (b) if the cost of the new asset is less than the net consideration in respect of the original asset, so much of the capital gain as bears to the whole of the capital gain the same proportion as the cost of the new asset bears to the net consideration, shall not be charged under section 45:”***

A plain reading of the above provision reveals that the assessee if failed to invest within the time as specified under the provision of Section 54F of the Act then he will be entitled to deduction u/s 54F of the Act proportionately.

It is not undisputed that the assessee has invested in claiming the exemption u/s 54EC of the act, which we have decided in favor of the assessee vide Para No. 6 of this order. Now the dispute for our adjudication arises deduction u/s 54F for Rs. 6,96,151/- only.

- 15 -

There is no ambiguity that the assessee has purchased a piece of land within the specified time and the assessee on such piece of land is required to construct the house within three years from the date of transfer of original capital assets. The assessee has completed the construction of the residential house as evident from the order of AO, which is reproduced as under:

“The assessee has not filed any completion certificate of the said residential house which he was claimed was constructed within 3 years from the date of transfer. The assessee has submitted photographs of the completed bungalow and the property tax receipts paid to Municipal Authorities, Nadiad.”

From the above, there remains no ambiguity that construction was completed within the specified period of 3 years. However, the AO alleged that the assessee had not deposited any amount to the capital gain account scheme before the due date of filing of Income Tax Return. In this regard, we note that the assessee at the most can deposit the entire sale construction of Rs.1,10,00,000/- to the Income Tax Capital gain account scheme. But the assessee in the instant case has already invested Rs.1,00,00,000/- in the bonds of NHAI eligible for deduction u/s 54EC of the Act. Similarly, the assessee has also invested in the piece of the plot of land for Rs.15,00,000/ during the specified time. Thus, it is clear that the assessee has already made the requisite investment exceeding Rs.1,10,00,000/-. Therefore, the assessee is eligible for deduction u/s 54F of the Act on the eligible amount, which has been worked out by the AO

at Rs.14.45 lakhs as evident from his order. The relevant extract is reproduced below:

“Clearly, the new asset in this case cost Rs.15,00,000/-. The net consideration received in relation to the original asset was Rs.1,10,00,000/- and the capital gains arising to the assessee was Rs.1,06,96,151/-. Very clearly Section 54F(1)(b) would have applied for computing the allowable benefit to the assessee. The same can be worked out as $\text{Rs.15,00,000/Rs.1,10,00,000} \times 1,06,96,151 = \text{Rs. 14.45 Lacs}$ and not Rs. 15 Lacs which was claimed by the assessee.”

Thus from the above, we note that there was no need to deposit any amount under the capital gain account scheme. In holding so we find support & guidance from the judgment of Hon’ble Karanataka High Court in the case of CIT Vs. K. Ramachandra Rao reported in 56 taxmann.com 163 where in the following question was raised and adjudicated:

“(2) When the assessee invests the entire sale consideration construction of a residential house within three years from the date of transfer can be denied exemption under Section 54F on the ground that he did not deposit the said amount in capital gains account scheme before the due date prescribed under Section 139(1) of the IT Act?”

The above question of law was adjudicated as under:

4.1 Re.Question No.2 :

"As is clear from Sub-section (4) in the event of the assessee not investing the capital gains either in purchasing the residential house or in constructing a residential house within the period stipulated in Section 54F(1), if the assessee wants the benefit of Section 54F, then he should deposit the said capital gains in an account which is duly notified by the Central Government. In other words if he want of claim exemption from payment of income tax by retaining the cash, then the said amount is to be invested in the said account. If the intention is not to retain cash but to invest in construction or any purchase of the property and if such investment is made within the period stipulated therein, then Section

- 17 -

54F(4) is not at all attracted and therefore the contention that the assessee has not deposited the amount in the Bank account as stipulated and therefore, he is not entitled to the benefit even though he has invested the money in construction is also not correct."

5. For the aforesaid reasons both the substantial questions of law are answered in favour of the, assessee and against the Revenue. Therefore, we do not see merit in any of the appeals. Accordingly, all the four appeals are dismissed."

In view of above we hold that no disallowance u/s 54F can be made in the instant case on account of non-deposit of money in capital gain account scheme. Therefore, we have no hesitation in reversing the order of authorities below. Hence ground of appeal of the assessee is allowed.

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

This Order pronounced in Open Court on	16/07/2018
---	-------------------

Sd/-
(महावीर प्रसाद)
न्यायिक सदस्य
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Ahmedabad; Dated 16/07/2018
Priti Yadav, Sr.PS

Sd/-
(वसीम अहमद)
लेखा सदस्य
(WASEEM AHMED)
ACCOUNTANT MEMBER

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-13, Ahmedabad.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad