

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

स्वश्री वसीम अहमद, लेखा सदस्य एवं मधुमिता रॉय, न्यायिक सदस्य के समक्ष ।
BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
And SMT MADHUMITA ROY, JUDICIAL MEMBER

आयकर अपील सं./I.T.A. No.431 & 432/Ahd/2018
(निर्धारण वर्ष / Assessment Year : 2013-14 & 2014-15)

The ACIT, Circle – 2(1)(1), Ahmedabad	बनाम/ Vs.	Eagle Steel Industries Pvt. Ltd., Plot No.9, Sanghi Cement Godown, Sarkhej, Sanand Highway, Village : Ularia, Ahmedabad – 382 210
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABCE 6483 F		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से / Appellant by :	Shri Sakar Sharma , A.R.
प्रत्यर्थी की ओर से/ Respondent by :	Shri Prasoon Kabra, Sr. D.R.

सुनवाई की तारीख / Date of Hearing	26/06/2018
घोषणा की तारीख/ Date of Pronouncement	28/06/2018

आदेश / O R D E R

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeals have been filed at the instance of the revenue against the separate appellate orders of the Commissioner of Income Tax(Appeals)-2 Ahmedabad [CIT(A) in short] vide appeal nos.CIT(A)-2/169/ITO, Wd.2(1)(1)/2016-17 & CIT(A)-2/358/ITO, Wd.2(1)(1)/2016-17 dated 09.11.2017 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 11.03.2016 & 24.01.2016 relevant to Assessment Years (AYs) 2013-14 & 2014-15.

2. First, we take up the ground of appeal raised by the revenue in ITA No.431/Ahd/2018 for Asst. Year 2013-14 is as under:-

- “1. The ld. CIT(A) has erred in law and on facts in deleting the disallowance of freight and transport expenses of Rs.34,43,324/- made u/s. 40(a)(ia) of the Act?*
- 2. The appellant craves leave to amend or alter any ground or add a new ground, which may be necessary.”*

3. The only issue raised by the revenue in this appeal is that learned CIT(A) erred in deleting the addition made by the AO for Rs.34,43,324/- on account of non-deduction of TDS u/s 194C of the Act.

4. Briefly stated facts are that the assessee is a private limited company and engaged in the manufacturing and trading business of steel, sheets, and plates. The assessee during the year has claimed freight and transportation expenses for Rs.36,33,014/- only. These expenses were paid to the following parties:

Sr No.	Name of the Parties
1.	Appu Logistics
2.	Bhawani Freight Movers
3.	Shree Enterprises

On a question by the assessee for non-deduction of TDS, the assessee submitted that all the transporters have furnished their PAN and the same also was furnished in the TDS return. Therefore assessee was not liable to deduct the TDS u/s 194C of the Act. However, the AO disregarded the contention of the assessee by observing that the provisions of Section

194C(6)/194C(7) have not been complied with. Therefore, the AO disallowed the expenses of Rs.34,43,324/- on account of non-deduction of TDS u/s. 194C of the Act and added to the total income of the assessee.

5. Aggrieved, the assessee preferred an appeal to learned CIT(A) who has deleted the addition made by the AO by observing as under:

3.3. *I have carefully considered the facts of the case, assessment order and submission of the appellant. The AO has made the disallowance u/s40(a)(ia) of the Act on the ground that appellant has not deducted TDS on the payment of Rs.34,43,324/- for freight and transport charges made to M/s. Appu Logistics, M/s. Bhawani Freight Moves and M/s. Shree Enterprises. The AO has held that appellant has not complied with the provision of section 194C(7), therefore, cannot claim the benefit of section 194C(6) of the I.T. Act, 1961. Appellant on the other hand contended that it has obtained PAN number from all the three transporters which is printed on the transport bill itself and has filed the TDS return in Form No.26Q before completion of assessment proceedings, and therefore, not liable to deduct TDS u/s. 194C. Appellant has relied upon the decision of honourable ITAT, Ahmedabad in the case of Le Modulator Pvt. Ltd. [ITA No.693/Ahd/2016] A.Y. 2012-13 decided on 26/09/2017.*

3.4 *I have considered copy of sales bill and Form No.26Q filed by the appellant. The appellant has obtained PAN Number in respect of all the three transporters and filed the TDS return before completion of assessment. The Honourable Tribunal in the case of Le Modulator Pvt. Ltd. has held as under:*

“11. Examining the facts of the case before us in the light of the above decision of Tribunal we find that undisputedly assessee provided the PAN Number of the transporters to the Ld. AO before the completion of assessment proceedings and has therefore complied to the provision u/s.194C(6) of the act. Once the assessee make sufficient compliance to the provision of section 194C(6), requirement to deduct tax at source seized on the part of assessee. Section 194C(7) of the Act merely cast a

duty on the assessee to furnish particulars of persons referred in section 194C(6) of the Act to the prescribed authority.

12. We therefore respectfully following the decision of the Kolkata Tribunal in the case of Soma Rani Ghosh(supra) and given fact and circumstances of the case are of the view that section 194C (6) and 194C(7) are independent of each other and cannot be reads together to attract disallowance u/s. 40(a)(ia) of the Act r.w.s. 194C of the Act. In the given case as the compliance to the provision u/s. 194C(6)of the ct has been duly performed, no disallowance was called for u/s. 40(a)(ia) of the Act.”

3.5 In view of the above facts, and the issue being decided by the Honourable tribunal, Ahmedabad (supra), it is held that appellant was not liable for deduction of TDS u/s. 194C and therefore, the disallowance made by the AO u/s.40(a)(ia) is deleted.

The ground of appeal is allowed.”

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

The learned DR vehemently supported the order of AO.

Ld. AR before us submitted that in the identical facts and circumstances the Hon’ble ITAT in the case of Le Modolor Pvt. Ltd. vs. ITO in ITA No.693/Ahd/2016 vide order dated 26-09-2017 has decided the issue in favor of the assessee. The learned AR for the assessee vehemently supports the order of learned CIT(A).

6. We have heard the rival contentions and perused the material available on record. At the outset, we note that in the identical facts and circumstances the Hon’ble ITAT in the case of *Le Modolor Pvt. Ltd.*

(*supra*) decided the issue in favor of the assessee. The relevant extract of the order is reproduced below:

“7. We have heard the rival contentions and perused the records placed before us. Sole grievance of the assessee in this appeal is challenging the order of Ld. CIT(A) confirming disallowance of Rs. 5,77,380/- u/s. 40(a)(ia) of the Act for non compliance of provision of section 194C(7) of the Act.

8. We find that the assessee paid an amount of Rs. 5,77,380/- to UCO National Carriers of India towards transportation charges as a part of procedure of vendor/supplier/service provider selection, assessee company regularly obtained the PAN, VAT, TAN, service tax registration certificate from various parties. Assessee duly obtained the PAN No. of UCO National Carriers of India and as per the provision u/s. 194C(6) was not required to deduct tax at source u/s. 194C of the Act.

9. Further assessee inadvertently failed to fill in the details of the PAN of the transporter in the quarterly TDS return. However this mistake was rectified during the course of assessment proceedings itself by way of filing a revised TDS return and the copy thereof was duly submitted before the Ld. A.O. The issue is whether in the given facts Ld. CIT(A) was justified in confirming the disallowance made u/s. 40(a)(ia) of the Act for the non compliance of provision u/s. 194C(7) of the Act.

10. We find that similar facts came up before the Co-ordinate Bench in the case of Soma Rani Ghosh (*supra*) where the Tribunal deleted the disallowance u/s. 40(a)(ia) of the Act by observing as follows:-

25. Next ground of disallowance stated by the learned CIT is that Sec. 194C(6) and 194C(7) are to be read together, and if after obtaining PAN from the Transporters, the requisite particulars so obtained from the Transporters are not furnished to the prescribed Authority as provided U/S 194C(7), deduction and for that matter disallowance, U/S 194C and 40(a)(ia) would get attracted. On this aspect, as indicated above a reading of provisions of Section 194C (6), prior to the amendment of by Finance Act, 2015 (w.e.f. 1-06-2015), makes it clear that that during the relevant Assessment year, if the sub-contractors have supplied their PAN to the person making payments in respect of hiring/leasing/of vehicles during the course of his business, then

such person making such payment shall not deduct any TDS. It is only by way of subsequent amendment by Finance Act, 2015 (w.e.f. 1-06-2015), the expression "where such contractor owns ten or less goods carriages at any time during the previous year and furnishes a declaration to that effect along with" was substituted in the place of "on furnishing of thereby introducing the requirement of the declaration to the effect indicated by the amendment. Therefore, under Sec. 194C(6), as it stood prior to the amendment in 2015 in order to get immunity from the obligation of TDS, filing of PAN of the Payee-Transporter alone is sufficient and no confirmation letter as required by the learned CIT is required.

26. On the aspect of observation of the learned CIT that Sections 194C(6) and Section 194C(7) have to be read together to extend the immunity from TDS, our attention is drawn to the fact that though the Finance Act, (NO.2) 2009 introduced, inter alia, Sec. 194C(6) and 194C(7), similar and analogous provision had been very much in existence under proviso 2 and 3 to Section 194C(3) of the Act. Placing such provisions in juxtaposition in the following chart makes it clear that they are very much analogous and the difference is that only in respect of requirement of a declaration and furnishing the particulars to the to the prescribed income-tax authorities under the provisos 2 and 3 of pre-amended section 194C(3) is being replaced by the Permanent Account Number under present Sections 194C(6) and (7) respectively.

194C as Amended by Finance Act,(No.20 2009)

194C(3) No deduction shall be made under sub-section (1)

or sub-section (2) from..... Provided that.....

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 authorized by it such particulars as may be prescribed in such form and within such time as may be prescribed: or)

(6) No deduction shall be made from any sum credited or paid or likely to be credited or paid during the previous year to the account of a contractor during the course of business of plying, hiring or leasing goods carriages, ["where such contractor owns ten or less goods carriages at any time during the previous year and furnishes a declaration to that effect along with"], his Permanent Account Number, to the person paying or crediting such sum.

(7) The person responsible for paying or crediting any sum to the person referred to in sub-section (6) shall furnish, to the prescribed income-tax authority or the person authorized by it, such particulars, in such form and within such time as may be prescribed.

27. From the above, it could be observed that only slight modification had been introduced as to the procedure by replacing "declaration" with the words "Permanent Account Number" as the thing to be obtained from the Transporter. We are, therefore, inclined to hold that the provisions of Section 194C(6) and 194C(7) are similar to the Proviso (2) and (3) of the pre-amended Section 194C(3), and on this premise we shall proceed to examine whether Section 194C(6) and 194C(7) are to be read together to invoke provisions under section 40(a)(ia) of the Act.

28. After drawing an analogy between the pre-amended proviso between Clause (2) and Clause (3) of section 194C(3) and the present amended section 194C(6) and 194C(7), Learned AR submitted that even on earlier occasions when the declaration obtained in Form 151 (requirement similar to the PAN particulars under Sec. 194C(6)) obtained from the Transporter under Second Proviso is not submitted in Form 15J to the Commissioner of Income Tax in Form 15J (requirement similar as is provided under the third proviso and equivalent to the requirement Sec. 194C(7), the Department made attempts to

make additions, but such additions have been deleted and rendered invalid. He submitted that the Courts and Tribunals consistently held that on obtaining of either the declaration contemplated under second proviso to the pre-amended section 194C(3) or the PAN details under the present section 194C(6), the assessee was not required to make any deduction at source on the payments made to the contractor or sub-contractor, irrespective of the fact whether or not such information was furnished to the authorities as prescribed under third proviso to the amended section 194C(3) or the present section 194C(7).

29. *In CIT v. Valibhai Khambhai Mankad [2013] 216 Taxman 18/[2012] 28 taxmann.com 119 (Guj.), it is held by the Hon'ble Gujarat High Court at Ahmedabad that:—*

"(6) Section 194C, as already noticed, makes provision where for certain payments, liability of the payee to deduct tax at source arises. Therefore, if there is any breach of such requirement, question of applicability of section 40(a)(ia) would arise. Despite such circumstances existing, sub-section (3) makes exclusion in cases where such liability would not arise. We are concerned with the further proviso to sub-section (3), which provides that no deduction under sub-section (2) shall be made from the amount of any sum credited or paid or likely to be credited or paid to 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 it in the prescribed manner within the 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.

(7) The exclusion provided in sub-section (3) of section 194C from the liability to deduct tax at source under sub-section (2) would thus be complete the moment the requirements contained therein are satisfied. Such requirements, principally, are that the sub-contractor, recipient of the payment produces a necessary declaration in the prescribed format and further that such sub-contractor does not own more than two goods carriages during the entire previous year. The moment, such requirements are fulfilled, the liability of the assessee to deduct tax on the payments made or to be made to such sub-contractors would

cease. In fact he would have no authority to make any such deduction.

(8) The later portion of sub-section (3) which follow the further proviso is a requirement which would arise at a much later point of time. Such requirement is that the person responsible for paying such sum to the sub-contractor has to furnish such particulars as prescribed. We may notice that under Rule 29D of the Rules, such declaration has to be made by the end of June of the next accounting year in question.

(9) In our view, therefore, once the conditions of further proviso of section 194C(3) are satisfied, the liability of the payee to deduct tax at source would cease. The requirement of such payee to furnish details to the income tax authority in the prescribed form within prescribed time would arise later and any infraction in such a requirement would not make the requirement of deduction at source applicable under sub-section (2) of section 194C of the Act. In our view, therefore, the Tribunal was perfectly justified in taking the view in the impugned judgment. It may be that failure to comply such requirement by the payee may result into some other adverse consequences if so provided under the Act. However, fulfilment of such requirement cannot be linked to the declaration of tax at source. Any such failure therefore cannot be visualized by adverse consequences provided under section 40(a)(ia) of the Act.

(10) When on the basis of the record it is not disputed that the requirements of further proviso were fulfilled, the assessee was not required to make any deduction at source on the payments made to the sub-contractors. If that be our conclusion, application of section 40(a)(ia) would not arise since, as already noticed, section 40(a)(ia) would apply when there is a requirement of deduction of tax at source and such requirement is either not fulfilled or having deducted tax at source is not deposited within prescribed time".

30. In CITv. Marikamba Transport Co. [2015] 379 ITR 129/231 Taxman 84/57 taxmann.com 273. Hon'ble Karnataka High Court has formulated a question as to whether non-filing of Form No. 15I/J within the prescribed time is only a technical default or the provisions of section 40(a)(ia) of the Act are attracted? and proceeded to answer the same as under:—

'Section 40 (a)(ia) and Section 194C(3) of the Act reads thus:

"Section 40(a)(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 subcontractor, 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 XII-B and such tax has not been deducted or, after deduction, has not been paid on or before the due date specified in sub- section(i) of Section 139".

Section 194C(3): No deduction shall be made under sub-section (1) or sub- section(2) from - 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-s.(1) or as the case may be sub-s.(2) shall be liable to deduct income-tax under this section: Provided further that no deduction shall be made under subs. (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 IT 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

(if) any sum credited or paid before the 1st day of June, 1972; or (Hi) 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.

4. The combined reading of these two provisions make it clear that if there is any breach of requirements of Section 194C(3), the question of applicability of Section 40(a)(ia) arises. The exclusion provided in Sub-Section(3) of Section 194C from the liability to deduct tax at source under sub-section(2) would be complete, the moment the requirements contained therein are satisfied. Once, the declaration forms are filed by the subcontractor, the liability of the assessee to deduct tax on the payments made to the sub-contractor would not arise. As we have examined, the sub-contractors have filed Form No. 15I before the assessee. Such being the case, the assessee is not required to deduct tax under Section 194C(3) of the Act and to file Form No.15J. It is only a technical defect as pointed out by the Tribunal in not filing Form No.15J by the assessee. This matter was extensively considered by the ITAT, Ahmedabad Bench in Valibhai Khanbhai Mankad's case (supra) and the said Judgment has been upheld by the High Court of Gujarat reported in (2013) 216 Taxman 18 (Guj) wherein it is held that once the conditions of Section 194C(3) were satisfied, the liability of the payee to deduct tax at source would cease and accordingly, application of Section 40(a)(ia) would also not arise. The Tribunal, placing reliance on the judgment of the ITAT, Ahmedabad Bench, has dismissed the appeal filed by the Revenue. We agree with the said propositions and hold that filing of Form No. 15I/j is only directory and not mandatory.

31. A Coordinate Bench of this Tribunal in ITA No. 86/VIZ/2013 in the case of ITO v. Kolli Bros, dated 11.12.2013 followed the decision of the Hon'ble High Court of Gujarat in the case of Valibhai Khanbhai Mankad (supra). In the case of Mahalaxmi Cargo Movers v. ITO [IT Appeal No. 6191 (MUM) of 2013, dated 09.12.2015], another Coordinate Bench of this Tribunal reached the same conclusion while following the decision of the Coordinate Bench in the case of Valibhai Khanbhai Mankad (supra) and Sri Marikamba Transport Co. (supra),

32. It is worth noticing that in [^]C/7v. Mohammed Suhail, Kurnool [IT Appeal No. 1536 (Hyd.) of 2014, dated 13.02.2015], the Coordinate Bench of this Tribunal specifically held that the provisions of section 194C(6) are independent of section 194C(7), and just because there is violation of provisions of section 194C(7), disallowance under section 40(a)(ia) does not

arise if the assessee complies with the provisions of section 194C(6).

33. In view of the above and respectfully following the judicial reasoning delineated in the above judgments, we find that if the assessee complies with the provisions of section 194C(6), disallowance under section 40(a)(ia) does not arise just because there is violation of provisions of section 194C(7) of the Act.

34. From our above discussion it follows that,—

(1) in the context of Section 194C(1), person undertaking to do the work is the Contractor and the person so engaging the contractor is the contractee;

(ii) that by virtue of the Amendment introduced by Finance Act (No.2) 2009, the distinction between a contractor and a sub-contractor has been done away with and Cl. (iii) of Explanation under 194C(7) now clarifies that "contract" shall include sub-contract;

(iii) subject to compliance with the provisions of Section 194C(6), immunity from TDS under sec. 194C(1) in relation to payments to transporters, applies transporter and non-transporter contractees alike

(iv) under Sec. 194C(6), as it stood prior to the amendment in 2015, in order to get immunity from the obligation of TDS, filing of PAN of the Payee-Transporter alone is sufficient and no confirmation letter as required by the learned CIT is required;

(v) Sections 194C(6) and Section 194C(7) are independent of each other, and cannot be read together to attract disallowance u/s 40(a)(ia) read with Section 194C of the Act; and

(v) If the assessee complies with the provisions of Section 194C(6), no disallowance u/s 40(a)(ia) of the Act is permissible, even there is violation of the provisions of Section 194C(7) of the Act.

35. Consequent to our findings in the preceding paragraphs, we reach a conclusion that the authorities below are not justified in treating the expense incurred by the assessee for Carriage inward and carriage outward as disallowable under section 40(a)(ia) of the Act, and adding back Rs. 1,63,78,648/- claimed as expense towards Carriage Inward and Rs.1,13,00,980/- claimed as expense towards Carriage Outward, and such additions shall stand deleted.

11. *Examining the facts of the case before us in the light of the above decision of the Tribunal we find that undisputedly assessee provided the PAN Number of the transporters to the Ld. A.O. before the completion of assessment proceedings and has therefore complied to the provision u/s. 194C(6) of the Act. Once the assessee make sufficient compliance to the provision of section 194C(6), requirement to deduct tax at source ceases on the part of assessee. Section 194C(7) of the Act merely cast a duty on the assessee to furnish particulars of persons referred in section 194C(6) of the Act to the prescribed authority.*

12. *We therefore respectfully following the decision of the Kolkata Tribunal in the case of Soma Rani Ghosh (supra) and given fact and circumstances of the case are of the view that section 194C(6) and 194C(7) are independent of each other and cannot be read together to attract disallowance u/s. 40(a)(ia) of the Act r.w.s. 194C of the Act. In the given case as the compliance to the provision u/s. 194C(6) of the Act has been duly performed, no disallowance was called for u/s. 40(a)(ia) of the Act.”*

The facts of the case on hand are identical as discussed above. Therefore, respectfully, following the same we do not find any reason to interfere in the order of learned CIT(A). Hence ground of appeal filed by the Revenue is dismissed.

7. Now coming to ITA No.432/Ahd/2018, in which following ground of appeal raised by the revenue:

- “1. *The ld. CIT(A) has erred in law and on facts in deleting the disallowance of freight and transport expenses of Rs.50,39,445/- made u/s. 40(a)(ia) of the Act?*
2. *The appellant craves leave to amend or alter any ground or add a new ground, which may be necessary.”*

At the outset, we find that the issue raised by the revenue is identical to the issue raised in ITA No.431/Ahd/2018. We have already decided the issue raised in ITA No.431/Ahd/2018 in favor of the assessee vide Para

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No.6 of this order. Therefore, respectfully following the same, we dismiss the ground of appeal raised by the Revenue.

8. In the result, both the appeals of the Revenue are dismissed.

This Order pronounced in Open Court on	28/06/2018
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Sd/-
(मधुमिता रॉय)
न्यायिक सदस्य
(MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad; Dated 28/06/2018

Prati 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)-2, 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