

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES 'A' JAIPUR

श्री विजय पाल राव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 455/JP/2019
निर्धारण वर्ष / Assessment Year : 2009-10

Sh. Yogesh Sharma 61- B, Sahakar Nagar, Jhotwara, Jaipur	बनाम Vs.	ITO, Ward-4(1), Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: BWKPS3999H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri P. C. Parwal (CA)
राजस्व की ओर से / Revenue by : Ms. Chanchal Meena (Addl. CIT)

सुनवाई की तारीख / Date of Hearing : 24/07/2020
उद्घोषणा की तारीख / Date of Pronouncement: 16/09/2020

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Id. CIT(A), Ajmer dated 09.01.2019 wherein the assessee has taken the following grounds of appeal:-

- "1. Under the facts & circumstances of the case, the notice issued u/s 148 and the consequent order passed u/s 147 is illegal & bad in law.*
- 2. The Id. CIT(A) has erred on facts and in law in confirming the addition of Rs.20,04,900/- by treating the cash deposit in the bank account as unexplained.*

2.1 The Ld. CIT(A) has further erred on facts and in law in confirming the addition by:-

- (i) not accepting the contention of assessee that part of the deposit in the bank account is out of the cash amount received on sale of 3 flats for Rs.25 lacs.*
- (ii) not allowing the credit of withdrawal made in cash from the same bank account which is a source of deposit in the bank account.*
- (iii) making various incorrect observations while confirming the addition."*

2. Regarding Ground No. 1, the Id AR submitted that the assessee is engaged in the business of retail trading of gift items in the name & style M/s Jeetu Gift Centre. The AO issued notice u/s 148 dated 22.03.2016 for the following reasons:-

"As per information available on record, it is gathered that the assessee deposited in case of Rs.20,94,000/- during FY 2008-09.

On verification of record it is found that as per AST no return of income was filed for the AY 2009-10. In absence of the return of income, cash deposit could not be verified. Thus the assessee has failed to disclose fully and truly all material facts necessary for his assessment. Therefore, I have reason to believe that the income liable to tax has escaped assessment of Rs.20,94,900/- within the meaning and purview of section 147 of the IT Act, 1961 and it is a fit case to issue notice u/s 148 of the IT Act, 1961."

3. It was submitted that in response to notice u/s 148, assessee filed his return of income on 29.08.2016 declaring profit of Rs.4,347/- u/s

44AF and profit of Rs.2 lacs u/s 44AD. Before the Ld. CIT(A) assessee challenged the validity of notice issued u/s 148 stating that at the time of approval from Pr. CIT, no reasons has been recorded by the AO. The Pr. CIT has given the approval without seeing the reasons recorded by AO. Further the Pr. CIT has given common approval in 33 cases and in the list there is no mark against the name of assessee. The Ld. CIT(A), however, upheld the reopening by holding that the assessment was reopened after obtaining approval of the competent authority u/s 151. The AO had specific information that there was cash deposit of Rs.20,94,900/- in the bank account maintained by the appellant for which no satisfactory explanation was available looking to the fact that no return of income was filed by the assessee. Therefore, AO had sufficient material in his possession to form the belief that income chargeable to tax had escaped assessment.

4. Further, our reference was drawn to the provisions of section 151(1) which read as under:-

"No notice shall be issued under section 148 by an Assessing Officer, after the expiry of a period of four years from the end of the relevant assessment year, unless the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner is satisfied, on the reasons recorded by the Assessing Officer, that it is a fit case for the issue of such notice."

5. It was submitted that in the present case, the AO recorded the reasons on the order sheet on 18.03.2016 and thereafter issued notice u/s 148 on 22.03.2016. However, before recording of the reasons, the Ld. PCIT has accorded the approval u/s 151 for issue of notice u/s 148

in 33 cases for AY 2009-10 on 17.03.2016 as is evident from the communication made from the office of PCIT to the JCIT. Thus, the PCIT has given the approval prior to the reasons recorded by the AO for reopening the assessment. Thus, when no reasons were recorded by AO before the approval, question of satisfaction by PCIT does not arise. Further, the PCIT has given common approval in 33 cases and in the list there is no mark against the name of assessee. Thus, the notice issued u/s 148 is illegal and bad in law and the same be quashed.

6. It was further submitted that the AO solely on the basis of information that there is cash deposit in the bank account of the assessee has presumed that income has escaped assessment as return of income is not filed by the assessee. Only on presumption, notice u/s 148 cannot be issued as the primary condition for reopening is that AO should have reasons to believe that income has escaped assessment. For arriving at reason to believe, the AO must make at least some primary enquiry at his end to come to believe that income has escaped assessment. No such enquiry is made by the AO before issuance of notice u/s 148. Hence, the reopening is bad in law. In this connection reliance was placed on the following decisions:-

- Vinod Commodities Ltd. Vs. ACIT (2019) 182 DTR 49 (Jodh)
- Sh. Mahavir Parsad Vs. ITO (ITA No.924/Del/2015 dt. 09.10.2017)

7. Per contra, the Id DR submitted that the contention of the Id AR that the approval for reopening the assessment has been accorded by the Id Pr CIT even prior to recording of reasons by the AO is factually incorrect and is not borne out of the records. It was submitted that there cannot

be a situation where the approval is accorded by a higher authority even prior to the AO recording the reasons and initiating the proposal for seeking such approval. In the instant case, the reasons were recorded by the AO on 03.03.2016 as apparent from the "Form for recording the reasons for initiating the proceedings under section 148 and for obtaining the approval from the Pr. CIT-II, Jaipur", thereafter, the proposal for seeking approval along with relevant records were to the Id Pr CIT- II Jaipur through Joint Commissioner of Income Tax, Range – 4 Jaipur on 08.03.2016. The Joint Commissioner of Income Tax, Range – 4 Jaipur accorded her approval on 11.03.2016 and the matter was thereafter sent on 17.03.2016 for approval of Id Pr CIT- II Jaipur who accorded his approval on 17.03.2016 and on receipt of such approval, entry in the order sheet was made by the AO on 18.03.2016 and notice u/s 148 was issued by the assessee on 22.03.2016. It was accordingly submitted that entry in the order sheet dated 18.03.2016 cannot be read and understood as the date of recording of the reasons as the reasons were recorded earlier on 03.03.2016 as borne out of the records and thereafter, on receiving the approval, the notice was issued to the assessee. It was accordingly submitted that the contention of the Id AR that the approval for reopening the assessment has been accorded by the Id Pr CIT even prior to recording of reasons by the AO is factually incorrect and is not borne out of the records and thus, needs to be rejected. It was further submitted that the AO prior to recording of the reasons have tried to carry out preliminary enquiry and a letter dated 27.01.2016 was issued to the assessee to furnish the return of income along with computation of income, however, there were no compliance on part of the assessee. In such a scenario, where the AO is in possession of tangible information that there are cash deposits in

the bank account of the assessee and the latter is not willing to come forward to explain the source of such deposit, the AO is clearly having a reason to believe that the income of the assessee has escaped assessment. It was accordingly submitted that there was no presumption on part of the AO while issuing the notice, rather he has the tangible information and the basis to form a prima facie belief that the income has escaped assessment and thus, there is no infirmity in issuance of notice u/s 148 and the consequent assessment order passed u/s 147 of the Act and the ground of appeal so taken by the assessee should therefore be dismissed.

8. We have heard the rival contentions and perused the material available on record. Firstly, on perusal of records and the sequence of events right from recording of the reasons by the AO on 03.03.2016 to according of approval by the JCIT on 11.03.2016 to according of approval by Pr CIT on 17.03.2016 to entry in the order sheet on 18.03.2016 to the final issuance of notice u/s 148 on 22.03.2016, we find that the reasons have been duly recorded by the AO on 03.03.2016 and thereafter, the proposal for seeking sanction was moved by the AO through JCIT and the approval was finally granted by the Pr CIT on 17.03.2016 and therefore, it is not a case where the approval for reopening the assessment has been accorded by the Id Pr CIT even prior to recording of reasons by the AO and accordingly, the contention so advanced by the Id AR in this regard cannot be accepted as the same is not borne out of records.

9. Now, coming to other contention advanced by the Id AR that only on presumption, notice u/s 148 should not be issued and the AO should have carried out certain primary enquiry at his end to come to believe

that income has escaped assessment, we find that the AO did try to make such primary enquiry and has tried to reach out to the assessee and has issued a letter dated 27.01.2016 seeking details of filing of return of income and the income so disclosed therein. However, for reasons best known to the assessee, the latter had chosen to ignore and not even responded to such enquiry and letter issued by the AO. In such a scenario, the assessee cannot now come and plead that the AO must make atleast some primary enquiry before coming to believe that income has escaped assessment. In the present case, the AO had the tangible material in form of information that the assessee had deposited cash amounting to Rs 20,94,900/- in his bank account during the financial year 2008-09 and basis such information in his possession, the AO tried to make preliminary enquiry directly from the assessee and the latter having failed to respond to such enquiries and in absence of past tax history of the assessee, we find that the AO has rightly exercised his jurisdiction u/s 147 and issued notice u/s 148 of the Act. At the time of issuance of notice, what is required is that the AO should be in possession of tangible information and material which in the present case is cash deposit in the bank account and it is not the case of the assessee that the bank account doesn't belong to it or the fact that he is not aware of the cash so deposited in the said bank account. Where the assessee is not disputing the bank account and cash transactions so reflected in such bank account, there is thus no dispute that such information qualify as tangible piece of information duly substantiated. In terms of establishing nexus between such tangible information and formation of belief that the same represent the income which has escaped assessment, the AO did try to make the preliminary enquiry from the assessee and having failed in his efforts to solicit

assessee's response and the fact that the assessee is not a regular tax filer and has thus no past tax history, we do not see any fault where the AO forms a prima facie belief that cash so deposited represents the income which has escaped assessment. There may be a situation where after issuance of notice u/s 148, the assessee decides to respond and explain the source of such cash deposit and the explanation so offered by the assessee may or may not find favour with the AO fully or there could be a scenario where only part of the cash deposit is finally assessed to tax, the same cannot preclude the AO in exercising his jurisdiction u/s 147 as all that is required at the time of recording of the reasons is that the formation of a prima facie view that the income has escaped assessment. We have also gone through the decisions cited at the Bar and find that there are distinguishable on facts and hence, doesn't support the case of the assessee. We accordingly upheld the issuance of notice u/s 148 and the consequent assessment order u/s 147 and the ground of appeal is thus dismissed.

10. Now, coming to Ground Nos. 2 & 2.1 of the assessee's appeal where the assessee has challenged the sustenance of addition of Rs 20.04 lacs.

11. In this regard, the Id AR submitted that the AO during the course of assessment proceedings observed that there is a deposit of Rs.20,94,900/- in Standard Chartered Bank account of assessee in the year under consideration. The assessee vide letter dt. 29.08.2016 & 05.09.2016 explained that he was appointed as Power of Attorney (POA) holder by Sh. Girdharil Lal to look after his property situated at Jodla Power House, Sikar Road, Jaipur. On such property the assessee constructed 3 flats 16A, 16B & 16. The entire sale consideration on sale

of these flats amounting to Rs.25 lacs was received by him and profit on sales of such flat was declared in the return of income. The cash deposit in the bank account was out of sale proceeds of these flats.

12. It was submitted that the AO, however, held that assessee has admitted that expenses on construction of flats were incurred out of sale consideration received from sale of one flat. This means that major portion of sale consideration was utilized by the assessee in construction of flats and there was no availability of cash with him to deposit in bank account as claimed by him. Further assessee has also invested Rs.20 lacs in the name of his wife Smt. Sarita Sharma for purchase of property from Sh. Nawal Kishore Pareek and the source of such investment has not been explained. This means source of investment was also out of sale consideration of above flats. Thus, against receipt of Rs.25 lacs, assessee has invested Rs.25 lacs in another property, deposited cash in bank account at Rs.20,94,900/- and has also spent money on construction of flats. All these facts disprove the contention of assessee that source of deposit was sale amount of flats. Thus, cash deposit of Rs.20,94,900/- in the saving bank account is treated as unexplained and deposited out of undisclosed income.

13. It was further submitted that on appeal, the Ld. CIT(A) held that assessee has declared profit of Rs.2 lacs on sale of above flats for Rs.25 lacs. Since the assessee himself has declared profit on sale of these flats as his income, therefore, there cannot be any dispute about the fact that the property mentioned in the power of attorney on 12.02.2008 was purchased by him. In other words, the assessee has to explain the source of investment of Rs.23 lacs (Rs.25 lacs- Rs.2 lacs) in

purchase of plot along with construction and the construction work done after purchase of plot. Further the assessee has invested Rs.20 lacs for purchase of property in the name of his wife. Therefore, the contention of assessee that consideration of sale proceeds of Rs.25 lacs was used for making cash deposit without explaining the source of investment of Rs.23 lacs in purchase & construction of flats and investment in property in the name of wife of Rs.20 lacs cannot be accepted. All the three flats were sold within the period of 6 months, therefore, it cannot be accepted that the sale proceeds of one flat was utilized for construction of another flat. Thus, the source of cash of Rs.20,94,900/- deposited by the assessee in his bank account remains unexplained. Against the said findings, the assessee is in appeal before the Tribunal.

14. It was further submitted that the entire cash deposit in the bank account is out of the earlier withdrawals as is evident from the following date wise statement of cash withdrawal and cash deposit.

(Amount in Rs.)

Date	Cash Withdrawal	Cash Deposit	Cash Available	Balance
04.04.2008	4,00,000/-	-	4,00,000/-	
11.04.2008	2,00,000/-	-	6,00,000/-	
09.06.2008	-	4,500/-	5,95,500/-	
10.06.2008	2,000/-	-	5,97,500/-	
11.06.2008	-	5,000/-	5,92,500/-	
12.06.2008	-	5,000/-	5,87,500/-	
13.06.2008	-	20,000/-	5,67,500/-	

14.06.2008	32,250/-	-	5,99,750/-
16.06.2008	-	20,000/-	5,79,750/-
17.06.2008	-	10,000/-	5,69,750/-
19.06.2008	-	10,000/-	5,59,750/-
20.06.2008	20,000/-	-	5,79,750/-
23.06.2008	-	3,000/-	5,76,750/-
24.06.2008	2,500/-	7,000/-	5,72,250/-
25.06.2008	2,000/-	5,000/-	5,69,250/-
26.06.2008	4,450/-	-	5,73,700/-
27.06.2008	10,000/-	-	5,83,700/-
28.06.2008	5,000/-	7,000/-	5,81,700/-
02.07.2008	7,81,500/-	-	13,63,200/-
04.07.2008	50,000/-	10,000/-	14,03,200/-
05.07.2008	-	10,000/-	13,93,200/-
07.07.2008	-	3,000/-	13,90,200/-
08.07.2008	10,000/-	-	14,00,200/-
10.07.2008	4,000/-	-	14,04,200/-
15.07.2008	2,000/-	30,000/-	13,76,200/-
17.07.2008	5,000/-	-	13,81,200/-
18.07.2008	-	10,000/-	13,71,200/-
19.07.2008	5,000/-	-	13,76,200/-
22.07.2008	5,000/-	10,000/-	13,71,200/-
23.07.2008	10,000/-	-	13,81,200/-
24.07.2008	-	4,100/-	13,77,100/-
25.07.2008	-	28,000/-	13,49,100/-
26.07.2008	-	10,000/-	13,39,100/-
28.07.2008	10,000/-	5,000/-	13,44,100/-

29.07.2008	70,000/-	10,000/-	14,04,100/-
30.07.2008	-	37,000/-	13,67,100/-
31.07.2008	-	20,000/-	13,47,100/-
01.08.2008	-	6,000/-	13,41,100/-
05.08.2008	4,000/-	10,000/-	13,35,100/-
06.08.2008	-	12,000/-	13,23,100/-
07.08.2008	6,200/-	3,000/-	13,26,300/-
08.08.2008	55,000/-	-	13,81,300/-
11.08.2008	-	10,000/-	13,71,300/-
12.08.2008	15,000/-	8,500/-	13,77,800/-
13.08.2008	-	17,000/-	13,60,800/-
14.08.2008	5,000/-	10,000/-	13,55,800/-
19.08.2008	40,000/-	-	13,95,800/-
20.08.2008	-	20,000/-	13,75,800/-
30.08.2008	-	6,000/-	13,69,800/-
02.09.2008	3,000/-	10,000/-	13,62,800/-
03.09.2008	5,250/-	-	13,68,050/-
06.09.2008	-	20,000/-	13,48,050/-
08.09.2008	-	13,000/-	13,35,050/-
09.09.2008	4,000/-	-	13,39,050/-
11.09.2008	-	10,000/-	13,29,050/-
12.09.2008	3,750/-	33,000/-	12,99,800/-
15.09.2008	-	14,000/-	12,85,800/-
16.09.2008	10,844/-	-	12,96,644/-
19.09.2008	-	45,000/-	12,51,644/-
22.09.2008	1,23,350/-	-	13,74,994/-
27.09.2008	1,000/-	-	13,75,994/-

08.10.2008	5,000/-	-	13,80,994/-
10.10.2008	12,700/-	-	13,93,694/-
11.10.2008	3,950/-	-	13,97,644/-
13.10.2008	17,000/-	-	14,14,644/-
25.10.2008	-	20,000/-	13,94,644/-
27.10.2008	12,500/-	-	14,07,144/-
31.10.2008	-	40,000/-	13,67,144/-
01.11.2008	-	10,000/-	13,57,144/-
03.11.2008	-	10,000/-	13,47,144/-
04.11.2008	-	10,000/-	13,37,144/-
05.11.2008	3,000/-	25,000/-	13,15,144/-
14.11.2008	-	20,000/-	12,95,144/-
19.11.2008	5,000/-	-	13,00,144/-
26.11.2008	-	35,000/-	12,65,144/-
28.11.2008	-	9,800/-	12,55,344/-
10.12.2008	5,000/-	-	12,60,344/-
12.12.2008	4,300/-	-	12,64,644/-
16.12.2008	3,500/-	-	12,68,144/-
18.12.2008	5,600/-	-	12,73,744/-
24.12.2008	4,100/-	-	12,77,844/-
30.12.2008	-	20,000/-	12,57,844/-
05.01.2009	9,985/-	1,00,000/-	11,67,829/-
06.01.2009	-	10,000/-	11,57,829/-
10.02.2009	15,000/-	-	11,72,829/-
11.02.2009	-	8,90,000/-	2,82,829/-
13.02.2009	1,000/-	-	2,83,829/-
16.02.2009	10,000/-	-	2,93,829/-

04.03.2009	5,200/-	-	2,99,029/-
07.03.2009	-	50,000/-	2,49,029/-
13.03.2009	-	1,85,000/-	64,029/-
17.03.2009	-	49,000/-	15,029/-
20.03.2009	-	80,000/-	(64,971/-)
26.03.2009	10,000/-	-	10,000/-
Total	20,39,929/-	20,94,900/-	

From the above table it can be noted that source of entire cash deposit is out of the cash withdrawal except that on 20.03.2009 there is a deposit of Rs.64,971/- without corresponding withdrawal from the bank account. This deposit is also covered by income of Rs.1,88,750/- declared in the return of income. Hence, the deposit in bank account is covered by the withdrawal made from the bank account.

15. It was further submitted that the assessee has purchased a Plot No.16, Sikar Road, Jaipur having constructed area of 1,000 sq. ft. as per registered POA dt. 12.02.2008. On the said plot he made further construction and sold the 3 flats constructed on it for which amount is received as under:-

Flat No.	Date of receipt	Cash received	Cheque received	Total amount	PB
16A	02.04.2008	25,000/-	6,00,000/-	6,25,000/-	22-27
16B	28.06.2008	3,30,000/-	8,00,000/-	11,30,000/-	29-36
16	01.10.2008	1,15,000/-	6,30,000/-	7,45,000/-	37-45

The amount deposited in the bank account is immediately withdrawn and thus, the assessee has sufficient cash balance to utilise part amount in construction and realise back the same as is evident from the bank statement. Further the payment made for purchase of plot in the name of wife for Rs.25 lacs on 23.10.2008 is by cheque which cleared from the bank account of assessee between 04.10.2008 to 12.02.2009 out of cash deposit from earlier withdrawals and cheque received by the assessee. Thus, the source of deposit in the bank account is fully explained. Hence, the addition made by AO and confirmed by Ld. CIT(A) by treating the entire cash deposit in the bank account by ignoring the withdrawals from the said bank account is unjustified and uncalled for.

16. Per contra, the Id DR submitted that the statement furnished by the Id A/R regarding cash deposits and cash withdrawals was not available during the course of assessment and appellate proceedings and in any case, the same is not a complete reconciliation statement wherein the complete picture can be seen in terms of overall cash and cheque deposits and withdrawals in respect of assessee's business transaction and transaction of purchase and sale of property and in absence of the same, the contention advanced by the Id AR that cash deposits is out of earlier withdrawals cannot be accepted. It was further submitted that the explanation of the assessee before the lower authorities that the source of cash deposits is out of sale proceeds from sale of flats has also been rightly rejected. The Id DR accordingly supported the findings of the lower authorities.

17. We have heard the rival contentions and perused the material available on record. The limited issue under consideration relates to source of cash deposits of Rs 20,94,900/- made in the assessee's bank account during the financial year 2008-09 relevant to assessment year 2009-10. During the course of assessment proceedings, the assessee was asked to explain the source of such cash deposits. In its first response dated 29.08.2016, the assessee has submitted "that cash deposits of Rs 20,94,900/- with standard chartered Bank out of all consideration of sales of above properties as well as pertains to business in the name of M/s Jeetu Gift Centre." Both the AO as well as Id CIT(A) have rejected the explanation of the assessee that the source of such deposits is out of sale proceeds of the properties so sold by the assessee. We have gone through the findings of the lower authorities and contention advanced by the assessee and don't find any infirmity in the findings so recorded by both the lower authorities. However, the explanation of the assessee that source of such cash deposits is also arising out of his business transactions has not been disputed by the Revenue. Therefore, in absence of any thing contrary brought on record by the Revenue, where the assessee's source of income is from sale of property and also from the retail business in name of M/s Jeetu Gift Centre and the fact that the sale consideration of the property so sold and profit so declared by the assessee has not been disputed by the Revenue, it would be reasonable to hold that source of cash deposits is from the assessee's business run in name and style of M/s Jeetu Gift Centre. In fact, the AO has also recorded a finding that the assessee has reported a low turnover in retail gift business which is not disputed by the assessee. Therefore, giving credit of turnover of Rs 86,935/- as offered by the assessee u/s 44AF of the Act, remaining cash deposit of

Rs 20,07,965/- is treated as turnover of the assessee from his retail gift business and which should accordingly suffer taxation @ 5% of turnover u/s 44AF of the Act. Further, the contention advanced by the Id AR that cash deposits is out of earlier withdrawals cannot be accepted in absence of complete reconciliation statement pertaining to business and property transactions undertaken by the assessee during the year. In the result, the ground of appeal is partly allowed.

In the result, appeal of the assessee is partly allowed in light of aforesaid directions.

Order pronounced in the open Court on 16/09/2020.

Sd/-
(विजय पाल राव)
(Vijay Pal Rao)
न्यायिक सदस्य / Judicial Member

Sd/-
(विक्रम सिंह यादव)
(Vikram Singh Yadav)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 16/09/2020

*Ganesh Kr.

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

1. अपीलार्थी / The Appellant- Sh. Yogesh Sharma, Jaipur
2. प्रत्यर्थी / The Respondent- The ITO, Ward-4(1), Jaipur
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File {ITA No. 455/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar