IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'D': NEW DELHI

(Through Video Conferencing)

BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER

ITA No.1869/DEL/2019
[Assessment Year: 2015-16]

Sh. Chander Mohan Lall, D-17, South Extension, Part-2, New Delhi-110049	Assistant Commissioner of Income Tax, Circle-6(1), Dr. S.P. Mukherjee Civic Centre, Jawaharlal Nehru Marg, New Delhi-110002
PAN-AAFPL6527N	
Appellant	Respondent

Appellant by	Sh. Ajay Vohra, Sr. Adv. Sh. Neeraj Jain, Adv. Ms. Manisha Sharma Adv.
Respondent by	Sh. F.R. Meena - Sr. DR

Date of Hearing	**29.11.2021**
Date of Pronouncement	**09.12.2021**

ORDER

PER SAKTIJIT DEY, JM,

The captioned appeal by the assessee arises out of order dated 21.12.2018 of the learned Commissioner of Income Tax (Appeals)-20, New Delhi, for the Assessment Year 2015-16.

2. In ground no. 1, the assessee has challenged the disallowance of Rs.9,00,000/- made under section 40A(2) of the Income Tax Act, 1961 (hereinafter 'the Act').

3. Briefly the facts are, the assessee is a resident individual and an advocate by profession. It is stated, the core area or practice of the assessee is Intellectual Property laws, which is carried out through his proprietary concern "Lall and Sethi, Advocates". For the assessment year under dispute, the assessee had filed his return of income on 29.10.2015 declaring total income of Rs.8,45,13,920/-. In course of assessment proceedings, the Assessing Officer noticed that out of total expenditure incurred of Rs.20,10,394/- on interior decoration, repair and maintenance of the office premises, an amount of Rs.9,00,000/- was paid to Ms. Anjali Lall, wife of the assessee, for professional services rendered by her. He also noticed that the assessee has deducted TDS under section 194C of the Act on the amount paid to Ms. Anjali Lall. In the audit report also, the amount paid to Ms. Anjali Lall was shown as a payment made to a related party. Being of the view that the payment made to Ms. Anjali Lall is unreasonable and excessive having regard to the market value, the Assessing Officer disallowed the amount under section 40A(2) of the Act. While doing so, the Assessing Officer observed that the assessee failed to establish on record that Ms. Anjali lall had the required technical qualification to do the work. Though, the assessee contested the disallowance

before learned Commissioner (Appeals), however, he was unsuccessful.

4. Drawing our attention to section 40A(2) of the Act, learned Counsel for the assessee submitted, the Assessing Officer cannot proceed merely on the basis of surmises and conjectures to hold that the payment made to the related party is either unreasonable or excessive. He submitted, the burden is entirely on the Assessing Officer to establish through cogent material on record that the payment made is not at arm's length. Without prejudice, he submitted, in the year under consideration, the profession of the assessee grew globally and several international clients started visiting the office premises of the assessee. Therefore, in order to cater to the needs of the business, the strength of the professional staff had to be increased and accordingly, it was imperative to plan the limited office space and seating arrangements to accommodate the increased staff, create a conducive ambience and to make the office premises a work place of international standards. Hence, Ms. Anjali Lall was engaged to undertake the work of office management and as part of her services, she laid down the new seating arrangement, proposed a system for placement of law

books and journals, revamped the meeting space and also the cafeteria, suggested protocols for hygiene, cleanliness and etc. He submitted that she also supervised the work of interior decoration/repairs being undertaken by the assessee. He submitted, Ms. Anjali Lall was professionally equipped to design offices and supervise the work. Thus, he submitted, disallowance should be deleted. In support of his contention, learned counsel relied upon a number of judicial precedents as referred to in the synopsis.

5. The learned Departmental Representative, more or less, reiterating the observations of the departmental authorities submitted, Ms. Anjali Lall did not have any technical knowledge or qualification either in interior decoration or supervisory work to justify the payment made to her. He submitted, when the payment was made to a related party, it is for the assessee to establish through proper evidence that the payment made is neither excessive nor unreasonable.

6. We have considered rival submissions in the light of the decisions relied upon and perused the material available on record. Undisputedly, out of the total expenditure made towards interior decoration, repair and maintenance of the office

premises, an amount of Rs.9,00,000/- was paid to Ms. Anjali Lall, who is a related party. However, the issue arising for consideration is, whether the payment made to Ms. Anjali Lall can be disallowed under section 40A(2) of the Act. On reading of the respective orders of the departmental authorities, it is very much clear that the disallowance was made primarily for two reasons. Firstly, Ms. Anjali Lall does not possess the required qualification to undertake the job of interior decoration, repair and maintenance and secondly, the payment is unreasonable and excessive.

7. A plain reading of section 40A(2) of the Act would make it clear that where the payment made to a related party, in the opinion of the Assessing Officer, is excessive or unreasonable having regard to the fair market value of the goods, services or facilities for which the payment is made, it has to be disallowed. However, the expression "the Assessing Officer is of the opinion that such expenditure is excessive or unreasonable having regard to the fair market value of the goods, services or facilities" as used in section 40A(2) of the Act makes it abundantly clear that the opinion of the Assessing Officer cannot be formed in vacuum and without any cogent evidence. It is the Assessing

Officer who has to establish on record that the payment made to the related party is unreasonable and excessive having regard to the market value of the goods, services or facilities for which payment is made. In the facts of the present case, admittedly, except stating that the related party is not technically qualified to undertake the work and the payment made is unreasonable and excessive, the Assessing Officer has not brought any material on record to demonstrate that the payment made is excessive and unreasonable having regard to the market value of the services for which such payment was made. Thus, the disallowance made under section 40A(2) without being back by cogent evidence and purely on conjectures and surmises, cannot be sustained. Accordingly, we delete the disallowance made of Rs.9,00,000/-. Ground no.1 is allowed.

8. In ground no. 2 to 5, the assessee has challenged the disallowance of Rs.65,94,144/- under section 40(a)(i) of the Act for failure to withhold tax at source under section 195 of the Act.

9. Briefly the facts are, in course of assessment proceedings, the Assessing Officer noticed that the assessee has claimed deduction of payment made to various persons/entities outside India towards professional/technical fee. After calling

upon the assessee to furnish the details of payment made and whether such payments were subjected to TDS, the Assessing Officer found that no tax at source has been deducted in respect of payment made of Rs.1,89,44,688/- to persons/entities outside India towards professional/technical fee. Noticing this, the Assessing Officer called upon the assessee to explain as to why deduction claimed should not be disallowed under section 40(a)(i) of the Act. In response, it was submitted by the assessee that since the payees are resident of countries with whom India has entered into Double Taxation Avoidance Agreements (in short, DTAA), the payees would be protected under the beneficial provisions of respective DTAAs. Hence, payments made to them are not subject to tax in India.

10. After considering the submissions of the assessee, the Assessing Officer observed that payment made to some of the persons/entities are resident of countries with whom India had not entered into any tax treaty. Further, he observed, even in respect of some of the entities/persons, who are resident in countries with whom India has entered into DTAA, no Tax Residency Certificates (in short TRC) have been furnished. Therefore, in the aforesaid premises payment made to twenty

four non-residents aggregating to Rs.65,94,144/- was disallowed under section 40(a)(i) of the Act for non-deduction of tax at source. Though, the assessee contested the aforesaid disallowance before learned Commissioner (Appeals), however, he was unsuccessful.

11. The learned counsel for the assessee submitted, out of the total disallowance of Rs.65,94,145/-, the payment made towards reimbursement of amount recovered on behalf of the client in litigation, payment of official fee, payment for publication and trade fair services has to be deleted at the threshold itself as such payments do not attract the provisions of section 195 of the Act. Proceeding further, he submitted, the payments are not in the nature of Fees for Technical Services (FTS), hence, cannot be considered to be income chargeable to tax in India. Drawing our attention to section 9(1)(vii) of the Act, he submitted, the provision is applicable only to the payment made towards FTS. He submitted, payment made by the assessee to foreign attorneys/lawyers are not in the nature of FTS but are fees for professional services. He submitted, technical service is distinct from professional service. To emphasize further, he submitted, as per Explanation 2 to section

9(1)(vii) of the Act, FTS has been defined to mean consideration paid for rendering of any managerial, technical or consultancy services. He submitted, section 44AA of the Act, clearly distinguishes profession from business and as per the said provision, legal and technical consultancy are distinct from each other. Further, drawing our attention to section 194J of the Act, he submitted, professional and technical services have been treated as two separate categories. In this context, he drew our attention to clauses (a) and (b) of Explanation to section 194J of the Act. He submitted, even section 194J has prescribed two different rates for TDS for professional services and technical services. Thus, he submitted, the payment made by the assessee not being in the nature of FTS, there is no liability to deduct tax at source.

12. Without prejudice, he submitted, even assuming that the payment made to foreign attorneys are in the nature of FTS, then also such payment are not chargeable to tax under clause (b) of section 9(1)(vii) of the Act, as, the payments were made to foreign attorneys for utilizing their services outside India and for the purpose of earning income from a source outside India.

Therefore, such income cannot be deemed to accrue or arise in India.

13. Without prejudice, he submitted, in terms of DTAAs entered with certain countries, payments received by the non-residents are in the nature of business income, hence, not liable to tax in India under the respective DTAAs in absence of a fixed place of business or PE in India. Thus, he submitted, there being no obligation on the assessee to deduct tax at source under section 195 of the Act, no disallowance under section 40(a)(i) can be made. Further, he submitted, only because the assessee was unable to furnish the TRC in respect of some of the payees, the Assessing Officer has disallowed part of expenditure. He submitted, non-furnishing of TRCs cannot be the sole reason for disallowing assessee's claim when the genuineness of the expenditure is not doubted. He submitted, since, the assessee has no control over issuance of TRC by foreign jurisdiction, the disallowance should not have been made, when all other evidences including Outward Telegraphic Transfer Application Form, invoices, etc. were furnished. He submitted, at no stage, the departmental authorities have examined the applicability of respective DTAAs qua the payments made. He submitted, since

the beneficial provisions of DTAA would override the domestic laws in terms of section 90(2) of the Act, there is no obligation on the assessee to deduct tax at source on the payments made. In support, learned counsel relied upon the following decisions:-

i. CIT vs. Dunlop Rubber Co. Ltd.: (1983) 142 ITR 493 (Cal)
ii. ABB Ltd.: 322 ITR 564
iii. ITO v. CGI Information Systems in ITA No. 1376/Bang
iv. ACIT vs. Modicon Network: 14 SOT 204
v. CIT vs. Fortis Healthcare Ltd: 181 Taxman 257
vi. CIT v. Siemens Aktiongesellschaft: 220 CTR 425
vii. C.I.T. vs. Stewards and Llyods, 165 ITR 416 (Cal)
viii. CIT vs. Sundwiger Emfg. & Co.: 262 ITR 116 (AP)
ix. Mahindra & Mahindra: 313 ITR (AT) 263 (SB)(MUM)
x. Coca Cola India Inc. v. ACIT: (2006) 7 SOT 224 (Del)
xi. Clifford Chance v. DCIT: 82 ITD 106 (Mum)
xii. Hyder Consulting Ltd. v. CIT: 236 ITR 640 (AAR)
xiii. DECTA v. CIT: 237 ITR 190 (AAR)
xiv. Cholamandalam MS General Insurance Co. Ltd: 309 ITR 356 (AAR)
xv. GE India Technology Centre (P) Ltd. Vs. CIT : 327 ITR 456 (SC)
xvi. Engineering Analysis Centre of Excellence Pvt. Ltd. Vs. CIT : Civil (Appeal) No. 8733-8734 of 2018 (SC).

xvii. Van Oord ACZ India (P) Ltd. Vs. CIT : 323 ITR 130 (Del.)

xviii. Estel Communications (P) Ltd. : 2017 CTR 102 (Del)

xix. CIT Vs. ICL Shipping Ltd."315 ITR 195 (Mad.)

xx. Jindal Thermal Power : 182 Taxman 252 (Kar)- SLP of Department dismissed in 196 Taxman 495 (SC)

xxi. NQA Quality Systems Registrar Ltd. Vs. DCIT : 92 TTJ 946

xxii. ONGC Vs. DCIT, Dehradun : 117 taxmann.com 867 (Delhi-Trib.)

xxiii. Deloitte Haskins & Sells Vs. ACIT : [2017] 184 TTJ 801 (Mumbai –Trib.)

xxiv. Ecorys Nederlands B. V. v. ADIT (International Taxation):[2021] 188 ITD 264 (Delhi - Trib.)

xxv. Infosys BPO Ltd. v. DCIT: 131 taxmann.com 293 (Bangalore - Trib.)

xxvi. Sundaram Business Services Ltd vs ITO: ITA No.771/Chny/2019 (Chennai Trib.)

xxvii. DLF Ltd vs ITO: ITA No.3253/Del/2012 (Delhi - Trib.)

xxviii. ACIT vs M/s Grant Thornton in ITA No.4143/Del/2015 (Del. Trib.)

xxix. DLF Ltd vs ITO: ITA No.3253/Del/2012 (Del. Trib.)

xxx. Kirloskar Proprietary Ltd vs DCIT: 171 TTJ 129 (Pune

Trib.)

xxxi. KPMG v. ACIT: ITA No. 6286/Mum/2012 (Mum. Trib.)

xxxii. ACIT v. BSR & Co.: ITA No. 1917/Mum/2013 (Mum. Trib.)

xxxiii. Maharashtra State Electricity Board vs DCIT: 90 ITD 793 (Mum Trib.)

xxxiv. DCIT vs Chadboume & Parke LLP: 93 TTJ 734 (Mum Trib.)

xxxv. Skaps Industries India (P.) Ltd. Vs. ITO : [2018] 171 ITD 723

xxxvi. CIT Vs. Tejaji Farasram Kharawalla Ltd. [1968] 67 ITR 95 (SC)

xxxvii. CIT (TDS) Vs. Rajasthan Urban Infrastructure Development Project : 359 ITR 385

xxxviii. ITO Vs. Brahmos Aerospace (P) Ltd. : IT Appeal No. 966/Del/2015

14. Strongly relying upon the observations of the Assessing Officer and learned Commissioner (Appeals), the learned Departmental Representative submitted, undisputedly, the payer is located in India and carries on his profession in India. He submitted, while carrying out his profession, the

assessee has utilized the services of foreign attorneys to whom, payments have been made. Therefore, the payment made to the non-residents is income deemed to accrue and arise in India. He submitted, in many cases, the non-residents, to whom payments have been made, are residents of countries which do not have DTAA with India. Therefore, in absence of any DTAA, the income is chargeable to tax in India, as per the Act. He submitted, even in respect of payees situated in countries with whom India has entered into DTAA, the assessee failed to furnish TRCs. Therefore, the disallowance made is justified.

15. We have considered rival submissions in the light of the decisions relied upon and perused the material available on record. Facts on record reveal that out of the total payments of Rs.1,89,44,688/- to certain non-resident persons/entities towards legal/professional fees, the Assessing Officer has allowed an amount of Rs.1,23,50,544/-. In other words, he has disallowed Rs.65,94,144/- under section 40(a)(i) of the Act for failure to deduct tax at source under section 195 of the Act. Further, it is evident, the aforesaid disallowance was made solely for the reason that assessee failed to furnish TRCs of the non-residents to whom such payments were made. In the synopsis

filed before us, learned counsel for the assessee has furnished the details of payments made, as under:-

S. No.	Party Name	Status	Country	Amount (INR)	Nature of services
I. Professional fee naid to foreign attorneys					
1.	Stepanovski Papakul & Partners	Firm	Belarus	76,560	Legal Opinion on the issue of Trademarks
2.	Cambridge Mercantile Corp	Firm	Canada	11,992	Professional Fee for Trademark matters
3.	Lehman Lee	Firm	China	46,996	Filing of application of Trademark registration
4.	Beijing Huyang Inti	Firm	China	79,397	Preparing and filig review of refusal application for "EZMA (logo)"
5.	Holec Pavel Judr	Individual	Czech Republic	43,884	Professional Fee for legal services performed
6.	Palomo Y Porras SC	Individual	Guatemala	6,457	Filing the search for the mark "WOODS" in class 25
7.	Vivien Chan & Co	Firm	Hong Kong	2,01,849	Renewal of Hong Kong Trademark Registration
8.	Inventie MDV	Firm	Moldova	35,955	Registration of trademark and granting of certificate of registration
9.	Hark Bahadur Rawal	Individual	Nepal	1,50,000	Professional Fee and Reimbursement of Government Fee.
10.	Tommy Hilfiger Europe B.V	Firm	Netherlands	7,61,151	Professional Fee for Trademark matters
11.	ADA Nelly Torres Marpat Abogados	Firm	Paraguay	46,589	Filing of application of Trademark registration
12.	P.S.Bamunusinghe	Individual	Sri Lanka	19,74,966	Professional fee for providing advice and conducting search at National Intellectual Property Office
13.	Mohamed Musathik	Individual	Sri Lanka	87,427	Professional fees for Reinvestigations
14.	A M B S Manike	Firm	Sri Lanka	28,060	Professional Fee and Reimbursement of Government Fee
15.	GDC Nayanashantha	Individual	Sri Lanka	42,105	Professional fees for Reinvestigations
16.	Lekamge S.L.B.K	Individual	Sri Lanka	2,42,016	Professional fee for providing advice and follow up with National Intellectual Property Office
17.	Groth & CO AB	Firm	Sweden	1,56,677	Filing of application of Trademark registration

18.	Gant AB	Firm	Sweden	7,61,151	Professional Fee for Trademark matters
19.	Virginia Cervieri	Individual	Uruguay	43,661	Woodland Investigation
20.	Sociedad Civil Baker Mckenzie	Firm	Venezuela	55,799	Renewal of Trademark Application
			Sub-total (I)	**48,52,693**	
II. Remittance of amount recovered on behalf of client in litigation					
21.	Eli Lilly and Company	Firm	New Zealand	10,68,995	Remittance of amount recovered in court action to client.
			Sub-total (II)	**10,68,995**	
III. Payment of Official fee					
22.	World Intellectual Property	Firm	Switzerland	2,56,973	Official fee for international application
			Sub-total (III)	**2,56,973**	
IV. Publication ant		***Trade fair services***			
23.	Chamber & Partners	Firm	United Kingdom	30,864	Publication and Trade fair services
24.	Haveeru Daily	Firm	Maldives	3,84,620	Publication and Trade fair services
			Sub-total (IV)	**4,15,484**	
			Grand Total (I)+(II)+(III)+ (IV)	**65,94,145**	

16. A careful perusal of the information furnished in the tabular form reveals that payment of Rs.10,68,995/- to Eli Lilly and company, New Zealand, is towards remittance of amount recovered in court proceeding on behalf of the client in litigation. Further, a payment of Rs.2,56,973/- was made to World Intellectual Property, Switzerland, towards official fee for international application. Similarly, amount of Rs.4,15,484/- was paid to two entities in United Kingdom and Maldives for publication and trade fair services. In our considered view, these payments being in the nature of reimbursement and

payment made for official purpose and trade fair services cannot come within the purview of either professional or technical services. Therefore, such payments aggregating to Rs.17,41,450/- not being in the nature of income chargeable to tax in India in terms of section 195 of the Act, there was no obligation on the assessee to deduct tax at source on such payment. Therefore, we delete the disallowance of the aforesaid amount.

17. In so far as the balance amount of Rs.48,52,693/- is concerned, undisputedly, they represent professional fee paid to non-resident attorneys for various professional services rendered by them in the respective foreign jurisdictions. Therefore, the foremost crucial issue requiring examination is, whether the payment made to the non-residents is "chargeable under the provisions of the Act" so as to attract the provisions of section 195 of the Act. On a reading of section 5 of the Act, which defines the scope of total income, it would be very much clear that the following categories of income shall be included in the total income:-

(i) income received in India;

(ii) income deemed to be received in India;

(iii) income which accrues or arises in India; or

(iv) income which is deemed to accrue or arise in India.

18. In the facts of the present appeal, undisputedly, the non-resident attorneys have rendered their professional services outside India in relation to following:

(i) Filing of application for grant/ registration of IPR;

(ii) Filing of Form/ responses/ petitions in relation to activity leading to or in the process of grant/ registration;

(iii) Maintenance of such grant/ registration or services in relation thereto, as required under law, such as, towards annuity payment, renewal fee, restoration of patent, etc.

(iv) Undertaking compliances for effecting charge in the ownership/ address etc. of such intellectual property.

Thus, the nature of services rendered by the non-resident attorneys in their countries of residence make it clear that the payments received by them cannot be treated as income received

in India, or deemed to be received in India, or income which accrues or arises in India. Therefore, the only category, if at all, under which the payments can be chargeable to tax is, income deemed to accrue or arise in India. For this purpose, we have to look at the provisions contained under section 9 of the Act. A reading of section 9, as a whole, including, the Explanation under sub-section (2) to section 9 would make it clear that income by way of interest, royalty and FTS shall be deemed to accrue or arise in India, irrespective of the fact, whether the non-resident has a residence or place of business or business connection in India or it has rendered services in India.

19. Factually, the payments made to non-resident attorneys are neither in the nature of interest, nor in the nature of royalty. This is not even the case of the Revenue as well. Therefore, it has to be seen, whether the payment made comes within the ambit of FTS. Explanation 2 to Section 9(1)(vii) defines FTS to mean any consideration received for any managerial, technical or consultancy services, including provision of services by technical or other personnel. In the facts of the present case, undisputedly, the payments to non-resident attorneys are purely for providing legal/professional services. On careful examination

of various provisions of the Act brought to our notice by learned counsel for the assessee, we are convinced that the domestic law provisions recognize legal/professional services and FTS as two distinct and separate categories.

20. Therefore, payments made to non-resident attorneys cannot be regarded as FTS under section 9(1)(vii) of the Act. Further, a conjoint reading of section 40(a)(i) and 40(a)(ia) brings out a clear distinction between FTS and fees for professional services. Though, section 40(a)(ia) encompasses, both, FTS and fees for professional services, however, section 40(a)(i) is applicable only in case of failure to deduct tax on payments made for FTS. As rightly submitted by learned counsel for the assessee, this could be for the reason that payment of legal/professional fee to a non-resident does not accrue or arise in India or is not deemed to accrue or arise in India as per section 5 and section 9 of the Act. It is relevant to observe, in the case of NQA Quality Systems Registrar Ltd. Vs. DCIT (supra), the coordinate Bench has held that professional services are a category distinct from technical services. Similar view has been expressed in the following decisions as well:

(i) ONGC Vs. DCIT (supra)

(ii) Deloitte Haskins & Sells Vs. ACIT (supra)

No contrary decision has been brought to our notice by learned Departmental Representative.

In view of the aforesaid, we hold that the payments made to non-resident attorneys being not in the nature of FTS, there was no obligation on the assessee to deduct tax at source.

21. At this stage, we must observe, learned Departmental Representative has submitted before us that the payments made by the assessee being in the nature of FTS are taxable by applying the source rule. In our view, even assuming that payments made by the assessee come within the ambit of section 9(1)(vii) of the Act, nonetheless, the exception provided under clause (b) to Section 9(1)(vii) would apply. We have already examined the nature of services provided by the foreign attorneys. It is a fact that Indian/overseas clients engage the assessee for availing certain services. In turn, assessee engages the foreign attorneys to perform certain services which are required to be performed in foreign jurisdictions. There is no privity of contract between the assessee's clients and foreign attorneys. In fact, the clients are no way concerned, whether the

assessee does the work himself or engages others. Thus, the source of income of the assessee through services rendered by non-resident attorneys in foreign jurisdictions is located outside India. That being the case, exception provided in clause (b) of section 9(1)(vii) would apply. Hence, the payments are not taxable as FTS.

22. In any case of the matter, the departmental authorities have disallowed a part of the expenditure for the only reason that assessee failed to furnish the TRC of the payees. The departmental authorities have not at all examined the taxability of payments under the applicable DTAAs.

23. Be that as it may, on overall analysis of facts and applicable statutory provisions as well as keeping in view the ratio laid down in the decisions cited before us, we hold that the payments made to foreign attorneys are not chargeable to tax under the provisions of the Act, in terms of section 195 of the Act. Therefore, the assessee was not required to withhold tax on the payments made. Accordingly, we delete the disallowance made under section 40(a)(i) of the Act.

24. In the result, the appeal of the assessee is allowed, as indicated above.

Order was pronounced in the open court on 09/12/2021.

Sd/-	***Sd/-***
[B.R.R. KUMAR]	**[SAKTIJIT DEY]**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Delhi; Dated: 09/12/2021.

Shekhar,

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi