

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'B', CHANDIGARH

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT &
DR KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. **560/CHD/2024**

निर्धारण वर्ष/ Assessment Year : 2011-12

Vaneet Gupta, S.O. Shri Chattur Bhuj Gupta, # 214, Sector 6, Panchkula	Vs. बनाम	The ITO, Ward 5, Panchkula
स्थायी लेखा सं./PAN No: APHPG0692N		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

(Hybrid Hearing)

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate
राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT DR

सुनवाई की तारीख/Date of Hearing : 04.12.2024
उदघोषणा की तारीख/Date of Pronouncement : 20.01.2025

आदेश/Order

Per Krinwant Sahay, A.M.:

Appeal in this case has been filed by the Assessee against the order dated 25.02.2022 passed by Id. Principal Commissioner of Income Tax Panchkula (herein referred to as 'PCIT'] for assessment year 2011-12.

2. At the outset, the Ld. Counsel of the assessee stated that the appeal is late by 748 days and the assessee by way of application

dated 23.11.2024 has filed an application for condonation of delay and has mentioned that there was a change of the counsel during the course of proceedings u/s 263, as the assessee had appointed another counsel CA, Rakesh Bansal, Panchkula and after the order was passed by the Ld. PCIT, Panchkula dated 25.02.2022, the same was handed over to CA, Rakesh Bansal, and said counsel was under bonafide belief that no appeal lies against the order u/s 263 and further, it has been stated that the CA, Rakesh Bansal had not been handling the appellate work at all and as such, had no knowledge of the same. It was also stated that after the order was passed u/s 143(3) r.w.s. 263 vide order dated 27.02.2023, there was a demand raised by the A.O.. The assessee got a call in March, 2024 from the Income Tax Department regarding the arrears of demand on the basis of the order passed by the A.O. dated 27.03.2023 u/s 263 /143(3) and, thereafter, the assessee consulted another Counsel and on enquiry, about the status of filing the appeal, against the order u/s 263 as passed by the PCIT dated 25.02.2022, it was appeal, against the order u/s 263 as passed by the PCIT dated 25.02.2022, it was stated by the assessee that no appeal has been filed as advised by the earlier counsel CA, Rakesh Bansal, and, thus, there was a delay in filing of appeal, which was a bonafide, on the basis of the wrong

advice given by the CA, Rakesh Bansal. Reliance has been placed in the judgment of "Esha Bhattacharya" in Civil Appeal No. 8183 of 2013, in which, it has been held that delay are required to be condoned, as the assessee does not gain anything by not filing the appeal and the courts are not supposed to reject the condonation on technical grounds and further, reliance has been placed on the judgments of the other Coordinate Benches in the case of 'Gurfateh Films' in ITA No. 92/Asr/2022 and judgment in the case of 'Mukesh Mittal' in ITA Nos. 1187 & 1223/Chd/2018, where the delay of 960 days on the part of counsel had been condoned and also the judgment of 'Surat Bench' in the case of 'Chirag P Thummar vs. PCIT', reported in 159 taxman.com 1628, in which, since the Income Tax Practitioner advised the assessee not to file the appeal against the order passed by the Ld. PCIT, the condonation of 1740 days were condoned. Along with the application of condonation, the affidavit of the assessee was also filed on identical facts, which has been placed on record.

3. The Ld. DR argued that there is a considerable delay in filing the appeal and then stated that the decision may be taken on the merits by the Hon'ble Bench.

4. We have considered the application for condonation of delay, along with the affidavit and gone through the submissions along with, the affidavit of the assessee and the case laws and considering the all facts & circumstances, we deem it fit to condone the delay and proceed to decide the appeal on merits.

5. Grounds of appeal taken by the Assessee are as under:-

1. *That the Ld. PCIT, Panchkula has erred in setting aside the order, as passed by the Ld. Assessing Officer u/s 143(3) r.w.s section 147 of the income tax, dated 24.10.2018 and holding the same as erroneous, in so far as, prejudicial to the interest of revenue.*
2. *That the Ld. PCIT has failed to appreciate that the assessment was framed by the Ld. Assessing Officer vide order, dated 24.10.2018 after due application of mind relating to investment in immoveable property and also credits in the Joint Bank Account with HDFC Bank, Panchkula.*
3. *That the Ld. PCIT has failed to appreciate the detailed replies as submitted during the course of assessment proceedings and, later on, during the course of reply to the audit objections, where cash deposits in ICICI Bank account, at Rohtak were explained with cash flow and other evidence and, thus, those documents are also part of the record of the Assessing Officer and available with the Ld. PCIT as per clause (b) of Explanation-1 to section 263.*

4. *That the appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed off.*

6. On merits, it was argued by the ld. Counsel that the assessee had not filed the return of income for the AY 2011-12, since the income was below the taxable limit. Notice u/s 148, dated 30.03.2018 was issued and the case of assessee was reopened u/s 148 on account of investment in the immovable property for Rs. 1.10 crore and cash deposit of Rs. 43,52,100/- in the saving bank account with ICICI Bank. During the course of original assessment proceedings, assessee filed a reply dated 10.09.2018, stating that he had received a property from his wife, which was purchased by her in the year 2005 and filed original GPA in favour of his wife, Smt. Kanchan Aggarwal for the same immovable property and the said GPA was executed on 28.02.2005. The payment of the same to the tune of Rs. 1.10 crore was made by the wife in that year only and that GPA was registered with the revenue authorities. Thereafter, in the year under consideration on 03.12.2010, on the strength of the same GPA a sale deed was executed in favour of the assessee, from the original owner of the property and no consideration was passed during the year under consideration. The same consideration as originally mentioned in the earlier transaction with the wife of 2005

was mentioned. The said documents with regard to the proceedings in original assessment have been placed at page 2 to 19 of the paper book. Further, submissions were made to the A.O. in October, 2018, about one 'Joint Bank account,' held in the 'Joint names of the assessee and his wife and, it was stated that the said bank account have duly been considered while framing the assessment of his wife for AY 2011-12 u/s 143(3)/147, for which, a copy of assessment order was placed at page 24 to 28 of the paper book. It was also brought to our notice that the addition of Rs. 2.14 lacs have been made, while considering the cash deposits in the joint bank account.

7. It was further argued that after the completion of the assessment, there was an 'audit objection' raised by the audit party and copy of that 'audit objection' have been placed at pages 29 to 33 of the paper book and objection was raised that one bank account with the ICICI Bank in the name of the assessee at Rohtak had not been disclosed by the assessee. The assessee was confronted with such 'audit objection' by the A.O. A detailed reply was furnished to the A.O. along with the copy of the relevant bank account of ICICI Bank account along with the cash flow chart in order to prove the

deposit in the bank account. Such papers have been enclosed in the paper book pages 34 to 47 of the paper book.

8. It was further argued that the A.O. sent an annotated report to the CIT, Audit in which he stated as under:

“In this regard, it is submitted that there is two assessment folders of the said assessee one is transferred from the /TO' Ward-5, Rohtak. Inadvertently, only one folder was produced before the Audit Party and the reply was attached with some other file in respect of this folder. The assessee has furnished all the details of cash deposit made during the year under consideration. The assessee has made cash deposit out of his earlier cash withdrawals (Copy of bank account along with details of cash withdrawal enclosed). During the year the assessee had entered in agreement to sell (copy enclosed) with Smt. Karishma Jain but due to some circumstances the agreement got cancelled and payment of earnest money of Rs. 11,00,000/- was received in cash which was deposited in his bank account. Therefore, it is clear that the assessee had furnished all the details regarding cash deposit which was on record only. Further, it is submitted that the assessee has furnished the cash flow statement (copy enclosed and explained the debit credit entries during the year which was placed on record. Therefore, this para is not acceptable. Keeping in view the facts, objections may kindly be settles.

9. It was argued vehemently that such report of the A.O. to the audit party is part of the 'record' with the A.O., before the issue of the notice u/s 263 as per clause (b) of Explanation 1 to Section 263.

10 It was also argued that notice u/s 263 was originally issued on 04.03.2021/05.03.2021, in which there was only one issue raised by the Ld. PCIT with regard to bank account with 'ICICI Bank'. According to PCIT, the source of the said bank account had not been considered, while framing the assessment. None appeared before the Ld. PCIT, Panchkula in response to the notice u/s 263 and ex-parte order was passed by the ld. PCIT on 18.03.2021. The assessee filed an appeal before the Chandigarh Bench of ITAT and the ITAT vide order dated 20.12.2021 in ITA No. 117/Chd/2021, set aside the matter to the file of PCIT.

11. Further, fresh notice u/s 263 dated 19.01.2022 was issued to the assessee by the PCIT, Panchkula, wherein, reference was given to the earlier notice u/s 263 dated 05.03.2021. A reply was furnished by the assessee wherein, it was brought to the notice of the PCIT that ICICI Bank account had been duly considered by the A.O., which was evident from the 'annotated report' of the ITO concerned to the audit

party, which was part of the assessment record and, thus, the same had been considered by the A.O.

12. Thereafter, the ld. PCIT issued another notice dated 17.02.2022, wherein certain new issues had been raised, which were not part and parcel of the earlier notice u/s 263 dated 04.03.2021. Thereafter, PCIT passed an order dated 25.02.2022 setting aside the assessment as framed by the A.O.

13. It has been vehemently argued, before us that in the original show-cause notice dated 04.03.2021 had only single issue of cash deposit of Rs. 43,52,100/- was raised by the PCIT in the notice u/s 263 and that order of the PCIT u/s 263 had been set aside to the file of PCIT by the ITAT to pass fresh order, PCIT had raised the same issue vide notice u/s 263 dated 19.01.2022 and the same was replied by the assessee. It has been argued, that the ld. PCIT by issue of fresh show cause notice dated 17.02.2022, had exceeded her / his jurisdiction by raising altogether new issues as well, which were not part of the earlier show cause notice u/s 263 dated 04.03.2021. It was further argued that there is a time limitation of two years for issue notice u/s 263 it had elapsed before the new notice of 25.2.2022. The case had been set aside to the file of the PCIT for

limited issue, with reference to the proceedings u/s 263, initiated vide notice dated 04.03.2021. Therefore, the Ld. PCIT could not have issued another notice dated 25.02.2022, raising some more issues and, as such, the order as passed by the PCIT deserves to be quashed. It was further stressed that the scope of the PCIT upon the remand of the case by the ITAT u/s 263, the PCIT cannot enlarge the scope by raising fresh issues.

14. Without prejudice to that, on merits, it was argued that the show cause notice dated 04.03.2021 issued on the basis of the 'audit objection' and there is no independent application of mind by the Ld. PCIT, which is borne out from the facts as highlighted above and assessee relied upon the following judgments to demonstrate that provisions of Section 263 of the Act cannot be invoked on the basis of the audit objections:

- a. Case of Punjab a Haryana High Court, Shri Surinder Pal Singh .vs. PCIT in ITA No 57/CHD/2021.
- b. Ganga Plywood Ltd., vs. PCIT in ITA No.196/Chd/2021
- c. Jaswinder Singh vs. CIT [2013] 31 taxmann.com 80 (Chandigarh - Trib.)
- d. Shri Sartaj Singh vs. PCIT in ITA No. 154/Asr/2015 order dated 25.02.2016 (Asr Bench)

- e. CIT vs. Cyber Park Development & Constructions ltd., [2020] 122 taxmann.com 82 (Karnataka)
- f. M/s Dashmesh Motors vs. PCIT in ITA No. 187/Asr/2015 order dated 23.05.2016 (Asr bench)
- g. Shri Vikram Kaswan vs. CIT in ITA No. 519/Chd/2014 order dated 08.03.2016 (CHD Bench)

15. It was further argued that even otherwise, the ICICI Bank account, in which, the deposits were made were part and parcel of the original assessment proceedings, for which, 'annotated report' was on record and the execution of the immovable property by the assessee had been duly explained during the course of original assessment proceedings, 'Joint bank account' in the name of the assessee and his wife had also been taken into consideration by the Assessing Officer. Thus, it was argued that there were due application of mind by the A.O. during the course of assessment proceedings and the A.O. was fully aware of the issues involved and there was no lack of enquiry. Reliance was placed by the assessee on the following case laws:

- a. *Exotic Relators and Developers vs. PCIT as reported in (2024) 71 CCH 0299 Chd-Trib.*
- b. *PCIT vs. SHREEJI PRINTS (P.) LTD. [2021] 130 TAXMANN.COM 294 (SC)*
- c. *LOIL CONTINENTAL FOODS LIMITED vs. PCIT in ITA No. 577/CHD/2017(Chd- Trib).*

- d. *PCIT vs. SPML Infra Ltd. [2024] 164 taxmann.com 505 (SC).*
- e. *VIRTUSA CONSULTING PVT. LTD. VS DCIT 326 CTR 59 (2022)(MAD)(HC).*
- f. *CIT (EXEMPTION) VS M/S DHANESWAR RATH INSTITUTE OF ENGINEERING & MEDICAL SCIENCES (2023) 458 ITR 0506 (Orissa).*
- g. *PCIT vs. Pramod Kumar Tekriwal [2023] 154 taxmann.com 142 (SC).*
- h. *PCIT vs. Clix Finance India (P.) Ltd. [2024] 160 taxmann.com 357 (Delhi).*
- i. *PCIT vs. Ramchandra Dahyabhai Narrow Fab (P.) Ltd. [2023] 155 taxmann.com 431 (Gujarat).*
- j. *Pawan Kumar vs. ITO [2022] 142 taxmann.com 13 (Chandigarh - Trib.)*

16. Thus, in nutshell, it was prayed by the ld. Counsel that both on legal issues as well as on merits, the order as passed by the PCIT deserves to be quashed.

17. The ld. DR relied on the order of the PCIT u/s 263 and argued that the ld. PCIT was well within her rights to raise fresh issues in the notice u/s 263 and justified that the notice dated 17.02.2022 as issued by her, raising fresh issues was very much valid. At the time of original assessment proceedings, there was no proper enquiry and, thus, it was a case of lack of enquiry and non-application of mind by

the A.O. The ld. DR argued for the confirmation of the order of the PCIT.

18. We have considered the detailed submissions of the Ld. Counsel and the Ld. CIT DR, and the case laws. The facts are not disputed, but for the sake of brevity, the date wise sequence of events is put as under:

<p>Dated 30.03.2018</p>	<p>The notice u/s 148 was issued to the assessee.</p> <p>The reasons for issue of notice u/s 148 are borne out from page 30, paragraph-2 of the Paper Book, which is a 'audit objection' received after completion of original assessment order and the reasons u/s 148 are as under:-</p> <p><i>"The main reason for issue of notice u/s 148 of the I.K.T. Act, 1961 to verify the following issues:-</i></p> <p><i>a). The assessee had made investment in immovable property at Rs. 1,10,00,000/- + registration charges.</i></p> <p><i>b). Source of cash deposit of Rs. 43,52,100/- made in saving bank account maintained with ICICI Bank Ltd."</i></p>
<p>10.09.2018</p>	<p>i). The assessee filed the return in response to notice u/s 148 and also objected to the reopening u/s 148.</p> <p>ii). Further, assessee submitted that he had received the property from his wife, which was</p>

	<p>purchased by her in February 2005, under GPA. GPA is duly registered and such documents have been placed in the paper book at pages 2 to 20.</p> <p>iii). Further, the payment has been made at the time of execution of GPA on 28.02.2005. The said GPA is duly registered at that time.</p> <p>The sale deed was executed in favour of assessee, Sh. Vaneet Gupta in the year under consideration and the same was executed by the Original owner of the property, through GPA, Smt. Kanchan Aggarwal, Wife of Sh. Vaneet Gupta, mentioning the same consideration of Rs. 1,10,00,000/- as per consideration in the year 2005.</p>
October 2018	<p>Another reply was submitted, explaining, certain deposits in the 'joint bank' account of Sh. Vaneet Gupta and his wife, Smt. Kanchan Aggarwal, alongwith copy of the bank account and the assessment order of wife, Smt. Kanchan Aggarwal u/s 143(3) to prove that the said bank account had duly been considered in the hands of Smt. Kanchan Aggarwal.</p>
08.03.2019	<p>There was a 'audit objection', mentioning that while completing the original assessment, cash deposits of Rs 43,52,100/- in Saving Bank Account with 1CICI Bank have not been examined properly by the Assessing Officer and the said audit objection.</p>
July 2019	<p>The said audit objection was confronted to the assessee and the assessee replied in July 2019, alongwith relevant documents, which had been submitted during assessment proceedings.</p>

24.10.2019	The Assessing Officer filed a reply to the Commissioner (Audit), Chandigarh and did not accept the audit objection, since according to A.O., all such facts have been examined during assessment proceedings.
04/05.03.2021	The PCIT issued the notice u/s 263 (1) and only issue raised was about the non examination of bank account with ICICI Bank. Copy of notice u/s 263 (1) was filed during hearing.
18.03.2021	The PCIT passed the ex-parte order u/s 263.
20.12.2021	The assessee filed an appeal before the Hon'ble ITAT, Chandigarh Bench, Chandigarh that due to COVID, the assessee could not appear before the PCIT during the course of proceedings u/s 263. The ITAT set aside this case back to the file of Ld. PCIT.
09.01.2022	The successor PCIT issued the notice, u/s 263 and in that notice, she gave a reference to the original notice u/s 263 as issued on 04/05.10.2021 and asked that assessee to submit the reply.
07.02,.2022	The assessee furnished a reply to the PCIT and personally appeared and explained that the said bank account with ICICI Bank had been duly considered during assessment proceedings
17.02.2022	Thereafter, the PCIT issue a fresh notice u/s 263, raising new issues in the notice u/s 263, besides the issue of ICICI Bank account.

19. After perusing the sequence of events and arguments, we find that there is an 'annotated report' by the A.O. to the CIT (Audit) which have been reproduced above, which clearly demonstrates that the deposit in the ICICI Bank account were duly considered by the A.O., while framing the assessment. The A.O. in his report to the Audit had not agreed to the objection of the audit party as reproduced above. At the time of original assessment proceedings, even the investment in the immovable property were duly taken into consideration by the Assessing Officer. The relevant documents are part of the record of the Assessing Officer as per the clause (b) of Explanation 1 of Section 263 record, shall include and shall be deemed always to have included all records relating to any proceedings under this Act, available at the time of examination by the Principal Commissioner of clearly establishes that even the annotated report as sent by the A.O. to the audit party dated 24.10.2019 had to be considered as a part of the 'record'. Further, we find that though the A.O. has not agreed with the audit objection, the ld. PCIT initiated the proceedings u/s 263 vide notice u/s 263 dated 5/4.03.2021. The only issue raised was about the 'ICICI Bank' account having not been examined by the A.O. The issue was raised by the Audit party and, thus, the PCIT had only initiated proceedings

u/s 263 on the basis of 'Audit objection' and which is not permitted as per the judgment of the Hon'ble Chandigarh Bench, where the judgment of the Hon'ble Punjab & Haryana High Court have been followed and reference may be drawn for the following case laws:-

- a). CIT Vs Sohana Woollen Mills, 396 ITR 238 (P&H).
- b). Shri Surinder Pal Singh .vs. PCIT in ITA No 57/CHD/2021, wherein it was held :

“We, therefore, by respectfully following the ratio laid down by the Hon'ble jurisdictional High Court in the case of ‘CIT vs. Sohana Woolen Mills’ (296 ITR 238) (P&H) are of the view that the Ld. PCIT was not justified in exercising his power to invoke the provisions of sections of 263 of the act on the basis of audit objection by the audit wing of the department.”

- c). Ganga Acrowools Limited vs. PCIT in ITA No.196/CHD/2021, wherein it was held as under:-

“Therefore, we hold that the impugned action u/s 263 of the Act was not justified both on the allegation of lack of enquiry by the A.O. as well as on the allegation of non-application of mind by the A.O. We also hold the impugned action u/s 263 of the Act to be bad in law as it was initiated on the bases if audit objection. Accordingly, we quash the impugned order”.

- d). Jaswinder Singh vs. CIT [2013] 2013 31 taxmann.com 80 (Chandigarh - Trib.),wherein it was held as under:-

“Section 263 of the Income-tax Act, 1961 - Revision - of orders prejudicial to interest of revenue [Conditions precedent] - Assessment year 2005-06 -Whether an order of assessment cannot be said to be erroneous merely because

in opinion of Commissioner percentage adopted by Assessing Officer was on lower side - Held, yes - Whether where show cause notice issued under section 263 was issued for non-deduction of tax at source out of certain expenses incurred by assessee, and in final order, Commissioner had directed Assessing Officer to recomputed income in hands of assessee by applying suitable net profit rate, such direction under section 263 was not tenable in law - Held, yes - Whether revision proceedings initiated only on basis of audit objection is not tenable in law - Held, yes..”

- e). Shri Sartaj Singh vs. PCIT in ITA No. 154/Asr/2015 order dated 25.02.2016 (Asr Bench), wherein it was held as under:

Without prejudice the learned AR submitted that reassessment proceedings in this case were initiated on the basis of audit objection and which were later on dropped however, on the same date of dropping the reassessment proceedings proposal for initiation action u/s 263 was initiated on the basis of same audit objection which was not warranted by law as held by Punjab & Haryana High Court in the case of ‘CIT V Sohana Woollen Mills’, 296 ITR 238 and in this respect filed a copy of the case law reported at 296 ITR 238. The learned AR submitted that detailed submissions were filed with CIT along with relevant case laws but learned CIT ignored all the submissions and judgments and finalized the assessment u/s 263. In view of the facts and circumstances the learned AR submitted that order passed by learned CIT u/s 263 be quashed”.

20. Similar, are the judgments as cited 'supra' of Karnataka High Court and various other Coordinate Benches of the Tribunal, and we find ourselves in agreement with the above said judgments and

accordingly, the order as passed by the ld. PCIT, deserves to be quashed.

21. Further, it is also a fact on record that original order u/s 263 dated 18.03.2021 was set aside by the ITAT vide order dated 20.12.2021 and thereafter, though, the PCIT had issued the fresh notice dated 19.01.2022, raising the same issue of ICICI Bank account, but, thereafter, she had issued another notice u/s 263 dated 17.02.2022, raising certain altogether fresh issues and according to us, in the set aside proceedings, the ld. PCIT could not have exceeded her jurisdiction to expand the scope of notice u/s 263. There is a limitation of two years for the purposes of initiating the proceedings u/s 263, as per the Act as per the judgment of Delhi High Court in the case of 'Tulsi Tracom Private Limited vs. CIT' reported in 161 DTR 148 (Del). Notice issued by the PCIT on 17.2.2022 brining in new issues was beyond two years from the end of the assessment year in which the assessment was made. Therefore, the second notice of 17.2.2022 was not a valid one. Accordingly, the order as passed by the PCIT is quashed on this issue as well.

22. Even on merits, we have examined the arguments advanced by both the sides and considering the synopsis and various case laws,

we find that the investment in immovable property and the deposit in the ICICI Bank account were subject matter of issue of notice u/s 148. The A.O. was well aware of the issues involved while framing the assessment, for which, he raised specific queries which were replied, along with documentary evidence, which were furnished before the A.O. further regarding the ICICI Bank account, the A.O. did not agree with the audit objection and clarified that ICICI Bank account was part of the record lying in the other folder as per the annotated report reproduced above. Thus, after considering the various case laws of the coordinate benches and others, it is not a case of inadequate enquiry, rather the A.O. had made the enquiry and also by relying upon the various judgments of the 'Apex Court' and of the Chandigarh Bench, particularly of 'Loil Continental Foods' as cited supra, we hold that even on merits, the issue of notice u/s 263 was bad in law as the A.O. had made the necessary enquiries on both the issues and, thus, the order as passed by the PCIT both on legal and merits of the case is quashed.

23. In the result, Assessee's appeal is allowed.

Order pronounced on 20.01.2025.

Sd/-
(RAJPAL YADAV)
Vice President

“आर.के.”

Sd/-
(KRINWANT SAHAY)
Accountant Member

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar