

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "C", BANGALORE

Before Shri George George K, JM & Shri B.R.Baskaran, AM

ITA No.32/Bang/2018 : Asst.Year 2010-2011

Sri.Mahendrasingh Ramsingh
Officer

The Income Tax

Jadav, I-104, 1, Brigade Metropolis v.
Whitefield Main Road
Bangalore - 560 048.

Ward 5(3)(5)
Bangalore.

PAN : ACZPJ4415H.

(Appellant)

(Respondent)

Appellant by: Smt.Jinita Chaterjee, Advocate

Respondent by: Smt.R.Premi, JCIT-DR

Date of

Date of Hearing: 11.03.2021
16.03.2021

Pronouncement:

ORDER

Per George George K, JM :

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 06.09.2017. The relevant assessment year is 2010-2011.

2. There are eight grounds raised. Ground Nos.1, 6, 7 and 8 are general in nature and no adjudication is required, hence, the same are dismissed. Ground Nos.2 and 3 relate to the issue of reopening of assessment. However, no arguments were raised with regard to the reopening of assessment, hence, ground Nos.2 and 3 are also rejected. The surviving ground Nos. 4 and 5 read as follows:-

"4. The learned CIT(A) ought to have appreciated the explanation furnished by the appellant and held that the capital gains on sale of Flat No.302, BUTTERCUP, Hiranandani Meadows situated at Thane, West Mumbai resulted in long term capital gains when the appellant was eligible to get the deduction u/s.54(1) in respect of the investment made in the ITA No.32/Bang/2018 Sri.Mahendrasingh Ramsingh Jadav .

apartment at "Sapphire Heights", the appellant having satisfied all the conditions.

5. On the facts the learned CIT(A) ought to have appreciated the explanation and refrained from treating the capital gains as short term capital gains by declining the benefit u/s 54 of the Act."

3. The brief facts of the case are as follow:

The assessee is an individual, who is deriving income from salary. For the assessment year 2010-2011, the return of income was filed on 02.08.2011, declaring total income of Rs.7,48,390. The assessment u/s 143(3) was completed on 28.03.2013 by making addition to the salary income declared by the assessee. Subsequently, the assessment was reopened by issuance of notice u/s 148 of the I.T.Act for the reason that the assessee had sold a flat in Mumbai (Flat No.304, Buttercup, Hiranandani Meadows, situated at Thane (West Mumbai) on 26.09.2009 for a consideration of Rs.62,91,500 and this flat, according to the A.O., was purchased by the assessee vide a registered sale agreement only on 06.03.2009 for a consideration of Rs.29,08,950. According to the A.O., the assessee's declaration of income on sale of impugned flat as a long term capital gains (LTCG) and claiming deduction u/s 54 of the I.T.Act was patently wrong. The assessee submitted that the impugned flat which had given raise to capital gains was allotted to him on 22.02.2006 and substantial payments were made thereafter by availing bank loan. Hence, it was contended that the sale of the said flat is LTCG. This submission of the assessee was rejected by the A.O. and the assessment u/s 143(3) r.w.s. 147 of the I.T.Act was completed vide order dated 22.03.2016, wherein the income arising on sale of the ITA No.32/Bang/2018 Sri.Mahendrasingh Ramsingh Jadav .

impugned flat was treated as short term capital gains (STCG), and accordingly, deduction u/s 54 of the I.T.Act on reinvestment was denied.

4. Aggrieved by the assessment order, the assessee preferred an appeal to the first appellate authority. The CIT(A) dismissed the appeal of the assessee. The relevant finding of the CIT(A) reads as follow:-

"6.1.....The asset in question was the right to acquire the property which has been transferred to the prospective buyers and no final sale deed was executed for acquiring the property by the appellant and what was transferred by him as again only right and not an absolute property acquired through a registered document of sale. The legal ownership and title of the property would be transferred to the buyer only through a registered document after payment of requisite stamp duty and registration charged to the Stamp Duty Authorities by registering the property in the name of the buyer. As per the [India Evidence Act](#) the instruments which are not duly stamped / registered are inadmissible evidence in the court of law. Thus, the date on registration of the property would be considered as date of the transfer of the property. Therefore, the Assessing Officer's action in treating the capital gains arose on transfer of the original property after acquiring the rights over that property by way of registration as STCGs is hereby upheld. The grounds of appeal therefore is hereby dismissed."

5. Aggrieved by the order of the CIT(A), the assessee has preferred this appeal to the Tribunal. The learned AR has filed four sets of paper book, enclosing therein various judicial pronouncements relied on, purchase deed dated 06.03.2009, agreement of sale

dated 29.06.2009, copies of notice issued u/s 142(1) of the I.T.Act, submissions made before the CIT(A), allotment letter dated 22.02.2006 of the builder, bank statement detailing the payments made for the purchase of the impugned flat, loan account of the assessee with ICICI Bank, etc. The learned AR reiterated the submissions that the ITA No.32/Bang/2018 Sri.Mahendrasingh Ramsingh Jadav .

impugned flat was allotted to the assessee on 22.02.2006 and substantial payments were made towards the purchase of the impugned flat by availing ICICI Bank loan. The learned AR submitted that since the assessee had paid advance on allotment date and paid balance consideration as per the terms of the agreement, the assessee is deemed to have held the right in the said property since February 2006.

5. The learned Departmental Representative relying on the judgment of the Hon'ble Apex Court in the case of [CIT v. Balbir Singh Maini](#) [(2017) 398 ITR 531 (SC)] submitted that the sale agreement not registered does not give any legal efficacy and it cannot be stated that the impugned flat was held by the assessee from the date of allotment of flat. It was further submitted by the learned DR that the permission to construct the impugned flat has been issued by Thane Municipal Corporation only on 17.11.2006 and assessee having sold the flat on 29.06.2009, the same was not held for more than 36 months.

6. We have heard rival submissions and perused the material on record. The solitary issue raised is whether the sale of impugned flat has resulted in LTCG or STCG. To understand the dispute raised, it is necessary to analysis the relevant provisions of [section 2\(42A\)](#) of the I.T.Act, which reads as follow:-

"[Section 2\(42A\)](#) in the [Income-Tax Act](#), 1961 (42A) "short-term capital asset" means a capital asset held by an assessee for more than thirty-six months immediately preceding the date of its transfer".

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6.1 The term "transfer" is defined under [Section 2\(47\)](#) of the I.T.Act. This provision has undergone substantial amendment by [Finance Act](#), 1987, which came into effect from 1.4.1988, whereunder clauses (v) and (vi) were introduced. In the definition of "short-term capital asset" prior to the amendment, by [Finance Act](#) No.2 of 1977, which came into effect from 1.4.1978, the period prescribed was 60 months. [By Finance Act](#), 1977, it was amended reducing the period to 36 months. In the memorandum explaining the provisions in the Finance (No.2) Bill, 1977, the reasons for enlargement of the scope of long-term capital gains is set out as hereunder:

'Enlarging the scope of "long-term capital gains". Any profits or gains arising from the transfer of any capital asset held by a taxpayer for not more than 60 months immediately preceding the date of its transfer are treated as capital gains relating to a "short-term capital asset" and charged to tax as ordinary income. Gains arising from the transfer of a capital asset held by the taxpayer for more than 60 months are treated as "long-term capital 'gains" and charged to tax on a concessional basis. As the holding period of 60 months is unduly long and adversely affects the investment climate, the Bill seeks to secure that gains arising from the transfer of any capital asset held by a taxpayer for more

than 36 months immediately preceding the date of its transfer are treated as "long-term capital gains" and, therefore, charged to tax on a concessional basis.' 6.2 Similarly, the reason for introduction of clauses (v) and (vi) in the definition of the word "transfer" in [Section 2\(47\)](#) of the Act is contained in the circular No.495 dated 22.9.1987 by way of explanatory notes on the provisions of the [Finance Act, 1997](#), which reads as under:

'11.1 The existing definition of the word "transfer" in [section 2\(47\)](#) does not include transfer of certain rights accruing to a purchaser, by way of becoming a member of or acquiring shares in a co-operative society, company, or association of persons or by way of any agreement or any arrangement whereby such person acquires any right in any building which is either being constructed or which is to be constructed. Transactions of the nature referred to above are not ITA No.32/Bang/2018 Sri.Mahendrasingh Ramsingh Jadav .

required to be registered under the [Registration Act, 1908](#). Such arrangement confer the privileges of ownership without transfer of title in the building and are a common mode of acquiring flats particularly in multistoreyed constructions in big cities. The definition also does not cover cases where possession is allowed to be taken or retained in part performance of a contract, of the nature referred to in [section 53A](#) of the Transfer of Property Act, 1882. New sub-clauses

(v) and (vi) have been inserted in [section 2\(47\)](#) to prevent avoidance of capital gains liability by recourse to transfer of rights in the manner referred to above.

11.2 The newly inserted sub-clause (vi) of [section 2\(47\)](#) has brought into the ambit of "transfer", the practice of enjoyment of property rights through what is commonly known as Power of attorney arrangements. The practice in such cases is adopted normally where transfer of ownership is legally not permitted. A person holding the power of attorney is authorized the powers of owner, including that of making construction. The legal ownership in such cases continues to be with the transferor.

11.3 These amendments shall come into force with effect from 1-4-

1988 and will accordingly apply to the assessment year 1988-89 and subsequent years.' 6.3 Subsequent to the amendment, the Central Board of Direct Taxes issued a Circular No.471 dated 15.10.1986 explaining how capital gains from long-term capital asset is to be calculated in cases where the allottee gets title to the property on the issuance of allotment letter and the payment of instalments though possession is not delivered and registered deed of conveyance is not disputed. It reads as under:

"474. Capital gains from long-term capital asset Investment in a flat under the self-financing scheme of the Delhi Development Authority Whether to be treated as construction for the purposes of capital gains

1. [Sections 54](#) and [54-F](#) provide that capital gains arising on transfer of a long-term capital asset shall not be charged to tax to the extent specified therein, where the amount of capital gain is invested in a residential house. In the case of purchase of a house, the benefit is available if the investment is made within a period of one year before or after the date on which the transfer took place and in case of construction of a ITA No.32/Bang/2018 Sri.Mahendrasingh Ramsingh Jadav .

house, the benefit is available if the investment is made within three years from the date of the transfer.

2. The Board had occasion to examine as to whether the acquisition of a flat by an allottee under the Self-Financing Scheme (SFS) of the D.D.A. amounts to purchase or is construction by the D.D.A. on behalf of the allottee. Under the SFS of D.D.A., the allotment letter is issued on payment of the first instalment of the cost of construction. The allotment is final unless it is cancelled or the allottee withdraws from the scheme. The allotment is cancelled only under exceptional circumstances. The allottee gets title to the property on the issuance of the allotment letter and the payment of instalments is only a follow-up action and taking the delivery of possession is only a formality. If there is a failure on the part of the D.D.A. to deliver the possession of the flat after completing the construction, the remedy for the allottee is to file a suit for recovery of possession.

3. The Board have been advised that under the above circumstances, the inference that can be drawn is that the, D.D.A. takes up the construction work on behalf of the allottee and that true transaction involved is not a sale. Under the scheme the tentative cost of construction is already determined and the D.D.A. facilitates the payment of the cost of construction in instalments subject to the condition that the allottee has to bear the increase, if any, in the cost of construction. Therefore, for the purpose of capital gains tax the cost of the new asset is the tentative cost of construction and the fact that the amount was allowed to be paid in instalments does not affect the legal position stated above. In view of these facts, it has been decided that cases of allotment of flats under the Self-Financing Scheme of the D.D.A. shall be treated as cases of construction for the purpose of capital gains."

6.4 Perusal of definition of short term capital asset shows that the legislature has used the expression 'held'. In various other allied or similar sections, namely [Section 54 / 54F](#) of the I.T.Act, the legislature has preferred to use the expression 'acquired' or 'purchased'. Thus, it is clear that the legislature was conscious while making use of this expression. The expressions like 'owned' has not been used for the purpose of determining the nature of asset as short term capital asset or long term capital asset. Thus, the intention of the legislature is ITA No.32/Bang/2018 Sri.Mahendrasingh Ramsingh Jadav .

clear that for the purpose of determining the nature of capital gain, the legislature was concerned with the period during which the asset was held by the assessee for all practical purposes on de facto basis. The legislature was apparently not concerned with absolute legal ownership of the asset for determining the holding period. Thus, we have to ascertain the point of time from which it can be said that assessee started holding the asset on de facto basis.

6.5 In the instant case, the letter of allotment was issued to the assessee on 22.03.2006. The letter of allotment makes a mention of the identity of the flat in Mumbai, namely, Flat No.304, Buttercup, Hiranandani Meadows, situated at Thane (West Mumbai). It also makes a mention that total consideration of the said property is a sum of Rs.29,08,950 out of which a sum of Rs.1 lakh was paid by the assessee on the date of allotment and balance is to be paid as per the terms mentioned in the allotment letter. The Hon'ble Karnataka High Court in the case of [CIT vs A Suresh Rao](#) 223 Taxmann 228 (Kar) dealt with similar issue wherein the significance of the expression 'held' used by the legislature has been analysed and explained at length. Hon'ble High Court analysed various provisions of the Act pertaining to computation of capital gain under various situations and also circulars

issued by the CBDT on this issue. The relevant portion of the observation of the Hon'ble Karnataka High Court (supra), is reproduced hereunder:-

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"12. The definition as contained in [Section 2 \(42A\) of the Act](#), though uses the words, "a capital asset held an assessee for not more than thirty-six months immediately preceding the date of its transfer", for the purpose of holding an asset, it is not necessary that, he should be the owner of the asset, with a registered deed of conveyance conferring title on him. In the light of the expanded definition as contained in [Section 2\(47\)](#), even when a sale, exchange, or relinquishment or extinguishment of any right, under a transaction the assessee is put in possession of an immovable property or he retained the same in part performance of the contract under [Section 53-A](#) of the Transfer of Property Act, it amounts to transfer. No registered deed of sale is required to constitute a transfer. Similarly, any transaction whether by way of becoming a member of or acquiring shares in a cooperative society, company or other association of persons or by way of any agreement or any arrangement or in any other manner whatsoever, which has the effect of transferring, or enabling the enjoyment of any immovable property, also constitutes transfer and the assessee is said to hold the said property for the purpose of the definition of 'short-term capital gain'. In fact, the Circular No.495 makes it clear that transactions of the nature referred to above are not required to be registered under the [Registration Act, 1908](#). Such arrangements confer the privileges of ownership without transfer of title in the building and are common mode of acquiring flats particularly in multistoried constructions in big cities. The aforesaid new sub- clauses (v) and (vi) have been inserted in [Section 2\(47\)](#) to prevent avoidance of capital gains liability by recourse to transfer of rights in the manner referred to above. A person holding the Power of Attorney is authorized the powers of owner, including that of making construction though the legal ownership in such cases continues to be with the transferor. The intention of legislature is to treat even such transactions as transfers and the capital gain arising out of such transactions are brought to tax. Further, the Circular No.471 goes to the extent of clarifying that for the purpose of [Income-tax Act](#), the allottee gets title to the property on the issuance of the allotment letter and the payment of installments is only a follow up action and taking the delivery of possession is only a formality. In case of construction agreements, the tentative cost of construction is already determined and the agreement provides for payment of cost of construction in installments subject to the condition that the allottee has to bear the increase, if any, in the cost of construction. Therefore, for the purpose of capital gains tax the cost of the new asset is the tentative cost of construction and the fact that the amount was allowed to be paid in installments does not affect the legal position....."

6.6 Thus, from the aforesaid judgment, it is clear that for the purpose of holding an asset, it is not necessary that the ITA No.32/Bang/2018 Sri.Mahendrasingh Ramsingh Jadav .

assessee should be the owner of the asset based upon a registration of conveyance conferring title on him.

6.7 Similarly, in the case of [Mrs.Madhu Kaul v. CIT & Anr.](#) [(2014) 363 ITR 54 (P&H)], the Hon'ble Punjab & Haryana High Court analysed various circulars and provisions of

the Act that on allotment of flat and making first installment the assessee was conferred with a right to hold a flat which was later identified and possession delivered on later date. The mere fact that possession was delivered later, would not detract from the fact that assessee (allottee) was conferred a right to hold the property on issuance of an allotment letter. The payment of balance amount and delivery of possession are consequential acts that relate back to and arise from the rights conferred by the allotment letter upon the assessee.

6.8 In the case of *Vinod Kumar Jain v CIT & Ors.* [(2012) 344 ITR 501 (P&H)] it was held by Hon'ble Punjab & Haryana High Court that conjoined reading of [section 2\(14\)](#), [2\(29A\)](#) and [2\(42A\)](#) clarifies that holding period of the assessee starts from the date of issuance of allotment letter. Since allottee gets title of the property on the issuance of allotment letter and payment of first installment is only a consequential action upon which delivery of possession flows. Even if the sale deed or agreement to sell is executed or registered subsequently but the assessee always had a right in the property since the date of issuance of allotment letter. Therefore, it can be said that assessee held the property immediately from the date of allotment letter.

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6.9 As mentioned earlier, in the instant case, the assessee was allotted the impugned flat vide letter of the builder dated 22.02.2006 on which date the assessee paid earnest money of Rs.1 lakh. Based on the allotment letter, the assessee was given permission to mortgage the impugned flat with ICICI Bank for availing bank loan. The relevant portion of the letter issued by the builder permitting the assessee to avail the bank loan by mortgaging the flat reads as follow:-

"We are aware that the said Mahendrasingh Ramsingh Jadhav & Anita Mahendrasingh Jadhav have approached ICICI Group Enterprise for a loan for purchasing / acquiring of the said flat and the ICICI Group Enterprise have agreed to sanction / grant the loan to Mahendrasingh Ramsingh Jadhav & Anita Mahendrasingh Jadhav to purchase / acquire the above flat and Mahendrasingh Ramsingh Jadhav & Anita Mahendrasingh Jadhav have at their own costs, charges, risks and consequences, agreed to mortgage the said flat in your favour / in favour of your security trustee as security for the said loan. We hereby confirm that we have no objection to Mahendrasingh Ramsingh Jadhav & Anita Mahendrasingh Jadhav at their own costs, charges, risks and consequences, agreed to mortgage the said flat in your favour / in favour of your security trustee by way of security for repayment of the said loan and which mortgage will be subject to the due and proper performance of all the terms, conditions and consideration as mentioned in the said Allotment Letter dated 22nd February 2006 and proper compliance thereof by the said Mahendrasingh Ramsingh Jadhav & Anita Mahendrasingh Jadhav."

6.10 The Hon'ble Bombay High Court in the case of [CIT v. Tata Services Limited](#) [(1980) 122 ITR 594 (Bom).] had stated that the word "property" used in [section 2\(14\)](#) of the I.T. Act is a word of widest amplitude and this was reemphasized this by use of the words "of any kind". It was held by the Hon'ble Bombay High Court that the contract for sale of land is capable of specific performance and is also assignable. Therefore, it was

concluded by the Hon'ble Bombay High Court that a right to ITA No.32/Bang/2018 Sri.Mahendrasingh Ramsingh Jadav .

obtain conveyance of immovable was liable for capital gains. The relevant finding of the Hon'ble Bombay High Court in the case of [CIT v. Tata Services Limited](#) (supra), reads as follow:-

"What is a capital asset is defined in [s. 2\(14\)](#) of the I.T. Act, 1961. Under that provision, a capital asset means property of any kind held by an assessee, whether or not connected with his business or profession. The other sub-clauses which deal with what property is not included in the definition of capital asset are not relevant. Under [s. 2\(47\)](#), a transfer in relation to a capital asset is defined as including the sale, exchange or relinquishment of the asset or the extinguishment of any right therein or the compulsory acquisition thereof under any law. The word " property ", used in [s. 2\(14\)](#) of the I.T. Act, is a word of the widest amplitude and the definition has re-emphasised this by use of the words " of any kind ". Thus, any right which can be called property will be included in the definition of " capital asset ". A contract for sale of land is capable of specific performance. It is also assignable. (See [Hochat Kizhakke Madathil Venkateswara Aiyar v. Kallor Illath Raman Nambudhri](#), AIR 1917 Mad 358). Therefore, in our view, a right to obtain conveyance of immovable property, was clearly " property " as contemplated by [s. 2\(14\)](#) of the I.T. Act, 1961."

6.11 The Hon'ble Bombay High Court in the case of [Principal CIT v. Vembu Vaidyanathan](#) [(2019) 413 ITR 248 (Bom.)] following the Hon'ble Bombay High Court judgment in the case of [CIT v. Tata Services Limited](#) (supra), had held that the assessee gets title of property on the basis of allotment letter and payment of instalment was only a follow up action and taking delivery of possession is only a formality. The relevant finding of the Hon'ble Bombay High Court in the case of [Pr.CIT v. Vembu Vaidyanathan](#) (supra), reads as follow:-

"3. The Commissioner of Income-tax (Appeals) and the Tribunal held the issue in favour of the assessee relying on various judgments of different High Courts including the judgment of this court in the case of [CIT v. Tata Services Ltd.](#) [1980] 122 ITR 594 (Bom). Reliance was also placed on the Central Board of Direct Taxes circulars.

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4. Having heard learned counsel for the parties, we notice that the Central Board of Direct Taxes in its Circular No. 471, dated October 15, 1986 ([1986] 162 ITR (St.) 41) had clarified this position by holding that when an assessee purchases a flat to be constructed by Delhi Development Authority ("DDA" for short) for which allotment letter is issued, the date of such allotment would be relevant date for the purpose of capital gain tax as a date of acquisition. It was noted that such allotment is final unless it is cancelled or the allottee withdrew from the scheme and such allotment would be cancelled only under exceptional circumstances. It was noted that the allottee gets title to the property on the issue of allotment letter and the payment of instalments was only a follow-up action and taking the delivery of possession is only a formality.

5. This aspect was further clarified by the Central Board of Direct Taxes in its later Circular No. 672, dated December 16, 1993 ([1994] 205 ITR (St.) 47). In such circular representations were made to the Board that in cases of allotment of flats or houses by co-operative societies or other institutions whose schemes of allotment and consideration are similar to those of Delhi Development Authority, similar view should be taken as was done in the Board circular dated October 15, 1986. In the circular dated December 16, 1993 the Board clarified as under :

"2. The Board has considered the matter and has decided that if the terms of the schemes of allotment and construction of flats/ houses by the co-operative societies or other institutions are similar to those mentioned in para 2 of the Board's Circular No. 471, dated October 15, 1986, such cases may also be treated as cases of construction for the purposes of [sections 54](#) and [54F](#) of the Income-tax Act."

It can thus be seen that the entire issue was clarified by the Central Board of Direct Taxes in its abovementioned two circulars dated October 15, 1986 and December 16, 1993. In terms of such clarifications, the date of allotment would be the date on which the purchaser of a residential unit can be stated to have acquired the property. There is nothing on record to suggest that the allotment in construction scheme promised by the builder in the present case was materially different from the terms of allotment and construction by the Delhi Development Authority. In that view of the matter, the Commissioner of Income-tax (Appeals) or the Tribunal correctly held that the assessee had acquired the property in question on December 31, 2004 on which the allotment letter was issued."

6.12 In view of the aforesaid reasoning and the judicial pronouncements cited supra, we hold that the assessee gets a right to the impugned property on the date of allotment letter, ITA No.32/Bang/2018 Sri.Mahendrasingh Ramsingh Jadav. i.e., on 22.02.2006 and payment of instalment as per the terms is only a follow up action and taking delivery of possession is only a formality. Therefore, reckoning the period from 22.02.2006, i.e. the date of allotment, we hold that the sale of impugned flat give raise to long term capital gains and not short term capital gains as held by the authorities below. As regards the claim of deduction u/s 54 of the I.T.Act, the assessee has furnished the details of payments on reinvestment from pages 11 to 56 of the paper book filed by the assessee on 18.03.2021. On perusal of same, prima facie, we are of the view that reinvestment has made within the period specified u/s 54 of the I.T.Act. However, since the Assessing Officer and the CIT(A) had held that income arising on sale of impugned flat is short term capital gains, they did not have an occasion to consider / examine the claim of deduction u/s 54 of the I.T.Act on reinvestment. Therefore, we restore the case to the A.O. for the limited purpose for examining whether the assessee is entitled to deduction u/s 54 of the I.T.Act. It is ordered accordingly.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 16th day of March, 2021.

Sd/-
(B.R.Baskaran)

Sd/-
(George George K)

ACCOUNTANT MEMBER

JUDICIAL MEMBER

Bangalore; Dated : 16th March, 2021.

Devadas G*

ITA

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Sri.Mahendrasingh Ramsingh

Jadav

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Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A)-5, Bangalore.
4. The Pr.CIT-5, Bangalore.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore