

vk;djvihyh; vf/kdj.k] t;iqjU;k;ihB] t;iqj
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES,"B" JAIPUR

JhlnhixkslkbZ]U;kf;dlnL; ,oaJhjkBkMs deys'kt;UrHkkbZ] ys[kk lnL; ds
le{k BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI RATHOD KAMLESH JAYANTBHAI,
AM

Misc. Application No. 13/JP/2023
(Arising out of vk;djvihy la-@ITA No.124 /JP/2022)
fu/kZkj.ko"kZ@AssessmentYear : 2018-19

The DCIT, CPC/ The Income Tax Officer Ward 6(4) Jaipur	cuke Vs.	Suman Solanki S-12, Lav Kush Nagar-IIInd Barkat Nagar, Tonk Fatak Jaipur
LFkk;hys[kk la-@thvkbZvkj la-@PA N/GIR No.: A GCPS 3462 N		
vihykFkhZ@Appellant		izR;FkhZ@Respondent

jktLo dh vksjls@Revenue by: Smt. Runi Pal, Addl. CIT
fu/kZkfjrh dh vksjls@Assesseeby : Shri Mahenda Garlgieya,
Advocate &

Shri Devang Gargieya, Adv.

lquokbZ dh rkjh[k@Date of Hearing : 25/04/2023
mn?kks"kk dh rkjh[k@Date of Pronouncement: 17 /07/2023
vkns"kk@ORDER

PER: SHRI SANDEEP GOSAIN, JM

The Department has filed a Miscellaneous Application against ITAT, Jaipur
Bench order dated 12-05-2022 for rectification of mistake u/s 254(2) of the Income
Tax Act, [here in after as Act] by praying therein as under:-

‘The Hon'ble ITAT vide order dated 12/05/2022 in ITA No. 37/JP/2022 in the case of Suman Solanki, PAN: AGCPS3462N for AY 2018-19 has allowed the appeal of the assessee.

The ADIT (CPC) while passing an order u/s 143(1) of the Act made an addition of ₹42,22,723/- u/s 2(24)(x) read with section 36(1)(va) of the Act on account of late deposit of the "Employees contribution towards ESI and PF after the expiry of due date as specified in the relevant statutes. Aggrieved with the same the assessee filed appeal before the Id. CIT(A) confirmed the addition of 242.22/723/- made by the AO u/s 36(1)(va) of the Act.

Further, aggrieved with the decision of the Id. CIT(A) the assessee preferred appeal before Hon'ble ITAT. The Hon'ble ITAT vide appellate order dated 12/05/2022 received in this office on 18/10/2022, in the appeal No.37/JP/2022 has allowed the appeal of the assessee by deleting the addition of 242,22.723/-made by the AO u/s 36(1)(va) of the Act holding that the assessee paid the same before filing of return of Income u/s 139(1) of the Act. The Hon'ble ITAT has placed reliance upon the Coordinate Bangalore Bench in the case of Shri Gopalkrishna Aswini Kuamr Vs. ACIT wherein the Hon'ble Bangalore Bench placed reliance upon the Hon'ble Karnataka High Court in the case of Essae Teraoka Pvt Ltd. and applied the provision of section 36(1)(va) read with section 438 as amended by the Finance Act, 2021 by inserting explanation 2 is prospective and not retrospective which is applicable w.ef AY-2021-2022 and the instant case pertains to the AY2018-19.

The decision of the Hon'ble ITAT is found not acceptable as the Hon'ble Supreme Court vide Civil appeal No. 2833 of 2016 dated 12.10.2022 in the case of M/s. Checkmate Services P Ltd. vs. Commissioner of Income Tax, has decided that it is essential condition for the deduction that such amount is deposited on or before the due date and in compliance to the CBDT circular No.68

[F.No.245/17/71-A&PAC), dated 17.11.1971 which states that a mistake arising as a result of a subsequent interpretation of law by Supreme Court would constitute a mistake apparent from record and the same may kindly be rectified under section 254(2) of the Act by recalling the appeal order and deciding the same on merits.

2.1 During the course of hearing, the Id. AR opposed the Misc. Application of the Department with following written submission

‘Assessee’s written submission

Brief General Facts: The assessee is engaged in the business of housekeeping and manpower supply services to hospitals. The assessee filed ROI on dated 19.12.2018 declaring total income of Rs. 80,35,080/-. The ROI was processed and assessment was completed vide intimation u/s. 143(1) dt. 31.10.2019, which are processed by the DCIT, CPC, Bangalore at total income of Rs. 1,22,57,800/- while disallowing the Employees contributions towards PF/ESI of which Rs. 42,22,723/- beyond the due dates under the PF/ESI Act of S.36(1)(va) r.w.s. 2(24)(x) of the Act and refusing to apply the application of the section 43B of the act. The disallowance was confirmed also by the CIT (A), Delhi (NFAC) vide its order dated 29.03.2022 against which, the assessee approached the Hon'ble ITAT. The Hon'ble ITAT vide its order dated 12.05.2022 in ITA no. 124/JP/2022, after an elaborate discussion and following several decisions and in particular those also wherein such disallowance was made by way of adjustment u/s 143(1), in para 7, deleted the disallowance.

Against the said ITAT Order dt. 12.05.2022, Miscellaneous Application is filed on dt 15.02.23 contending that the said ITAT order was not acceptable to the revenue because the Hon'ble Supreme Court in Civil Appeal No. 2833/2014 dt. 12.10.2022 in case of M/s. Checkmate Services Pvt. Ltd v CIT has held that the essential condition for the deduction was to make deposit on or before the due dates and taking support of CBDT circular no 68 dt. 17.11.1971 alleged that it was mistake arising as a result of subsequent interpretation of the law by the Hon'ble Supreme Court which is a mistake apparent and prayed for rectification u/s 254(2) of the Act, by recalling the subjected ITAT order.

Submission:

1. M.A. by AO not maintainable - being barred by limitations:

1.1 At the outset it is submitted that the M.A. in this case has been filed on 15.02.2023 in relation to the / subjecting to the ITAT Order dt. 12.05.2022. The amended law of S 254 (2) provides that, a Misc. Application to be necessarily filed within a period of 6 months, from the end of the month in which the order has been passed. In the instant case the ITAT passed the order form 12.05.2022 hence the period of 6 months had already expired on 30.11.2022 against which, the M.A. has been filed only on 15.02.2023 thus, there has been delay of 77 days. Pertinently, the Revenue itself had admitted the fact of delayed filing of the M.A. vide their letter No. 8883 dt. 14.02.2023. The statutory period of limitations has been provided in the Act itself without any relaxation or discretion conferred on the ITAT to condone the delay, if any in filing the MA. Consequently, the Tribunal has no jurisdiction/the power to condone the delay in any case. Only possible legal remedy may be to approach the Hon'ble High Court.

1.2 This issue is directly covered by the decision of ITAT Jaipur in Kishan Mal Goyal v the ITO MA NO. 71/JP/2020 dt. 29.01.2021. The Hon'ble ITAT has clearly stated that the ITAT has no power to condone the delay, following their earlier order in Vinod Kumar vs ITO MA NO. 12/JPR/18 dt.06.02.2018. Hence, the present M.A. by Revenue deserves to be completely dismissed as not maintainable being barred by the limitation.

Alternatively, and without prejudice the above

2. On Merits:

2.1 Even on merits also, there is no mistake in the subjected ITAT Order in as much as the Hon'ble ITAT had already passed the subjected Order on 12.05.2022 where the decision in the case of Checkmate (2022) 329 CTR (SC) I was passed on 12.10.2022 i.e. much later to the subjected ITAT Order. Thus, the aforesaid decision was not available, neither on the day when ITAT passed the subjected Order on 12.05.2022 nor on dt. 31.12.2019, when the intimation was passed under s. 143(1) of the Act and was under challenge before Han ble ITAT Therefore, the Hon'ble ITAT has committed no mistake because the

Apex Court decision was not available before them. It is not the case that the adjudication of the appeal is still open, before ITAT after the availability of the Apex Court decision

2.2 On the contrary, on 31.12 2019 and also on 12.05 2022, the binding decisions of Hon ble Rajasthan High Court were available before the ITAT and were duly taken note by the Hon ble ITAT at page 5 para 5 wherein, cases of Mugalgadh Engineers has been relied upon. In that case reliance was placed in para 14 to the cases of CIT vs State Bank of Bikaner Jaipur (2014) 265 CTR 471 (Raj) CIT vs Jaipur Vidyut Vitran Nigam limited (2014) 265 CTR 62 (Raj) and various other cases of Rajasthan High Court. That was a case of intimation u/s 143(1) para 18). The Hon ble ITAT, in assessee's case, in para 6, also took note of the amendment made by the Finance Act. 2021 and held it to be applicable prospectively from wef AY 21-22

3. It is well settled that no adjustment u/s 143(1) is permissible on a debatable and controversial issue being beyond its scope as it has been repeatedly held in several decisions. It is well settled that any adjustments u/s 143(1) of Income Tax Act by way of intimation u/s 143(1) of Income Tax Act, on debatable and controversial issues, is beyond the scope of Section 143[1] of Income Tax Act. In this regard, we place reliance on the cases of ACIT vs Haryana Telecom Pvt. Ltd. 14 taxman.com 122 (Delhi), George Williamson (Assam) Ltd vs CIT & Anr: 12006) 286 ITR 0533 (Gauhati), Tata Yadogawa Ltd. vs CIT [2011] 335 ITR 0053 Jharkhand), God Granites vs. Central Board of Direct Taxes & Ors. [1996] 218 ITR 0298 (Karnataka); Swamy Distributors vs ACIT & Ors. [2003] 180 CTR 0290: 139 Taxman 0310 (Karnatka), CIT vs. Eicher Goodearth Ltd. [2008] 296 ITR 0125 (Delhi: Smt. Shanta Chopra vs. ITO [2004] 271 ITR 0132 (Delhi): Kvaverner John Brown Engg. (India) (P) Ltd vs. ACIT, [2008] 305 ITR 0103 (Supreme Court). In the present case the addition had been made by way of adjustments, vide intimations issued under section 143(1) of Income Tax Act. Hence, the aforesaid adjustments made by the AO u/s 143(1) of IT Act were unjust and bad in law,

4. Further, it is also well settled that retrospective amendment cannot be invoked to make addition by way of adjustment and intimation u/s 143(1) of Income Tax Act This view was taken by the Hon ble Supreme Court in the case of CIT vs. Hindustan Electro Graphites Ltd (2000) 243 ITR 0048 (SC), wherein the view of Hon ble Kolkata High Court in of Modern Fibotex India Ltd. & Anr. Vs. DCIT & Ors. [1995] 212 ITR 496 (Calcutta) was approved. Same view was taken by the Hon'ble

Madhya Pradesh High Court in the case of CIT vs. Satish Traders [2001] 247 ITR 0119 (Madhya Pradesh)

Written Submission. II

In continuation and in addition to our earlier submission dated 28.03, 2023, we humbly submit as under (para number has been consecutively numbered for convenience):

5. It is further submitted that the adjustments to be made u/s 143(1)(a) have been held to be pari-materia to the provisions of s. 154 not only by the Hon'ble Courts but also (in the cases of SRF Charitable Trust Vs. Union of India (1991) 100 CTR (Del) 160 and Khatau Junkar Ltd. Vs. KS Pathania, Dy.CIT (1992) 102 CTR (Bom) 194 referred and reproduced in Modern Fibotex (DPB 15) and also so opined by CBDT in its binding in Circular No. 581 dated 28.09.1990 reported in [1990] 186 ITR (St.) 2 (DPB 35). Therefore, the law laid down u/s 154 of the Act has also been followed in the context of S.143(1)(a) of the Act that no adjustment is permissible beyond the scope of the adjustment provided in that provision because no power has been specifically conferred upon the AO/ CPC to make such adjustment. This is a jurisdictional aspect. If the AO cannot enter into jurisdiction itself legal positions available on merit, becomes irrelevant. To take an example if the proceedings u/s 147/148 is barred by limitation u/s 149 the AO cannot enter into S.147/ S. 148 or S. 148A proceedings what to talk of applying the decision of the Hon'ble Apex Court on merit. Similar situation is with S.143(1)(a).

6. The decisions cited by the Revenue completely distinguishable:

In Savleen Kaur Vs. ITO 12023] 147 taxmann.com 402 (Delhi Trib.) 109.01.2023] cited by ld. DR although has taken a contrary view in the context of S.143(1)(a) r/w s. 36(1)(va) and has applied Checkmate (supra) but at the same time, there is no elaborate discussion on the aspect that debatable/controversial issue are completely beyond the scope of s. 143(1)(a) this was a categorically held in the case Kvaverner John Brown Engg. (India) (P.) Ltd. vs. ACIT, [2008] 305 ITR 0103 (SC) (para 6) (DPB 1-2) as also in the case of CIT vs. Hindustan Electro Graphites Ltd. (2000) 243 ITR 0048 (SC) (DPB 3. 8) which has affirmed the decision in the case of Modern Fibotex India Ltd. & Anr Vs. DCIT & Ors. [1995] 212 ITR 0496 (Calcutta) (DPB 9-20). However, in the case of Savleen Kaur (supra) there is absolute no reference to this settled legal position hence, Savleen Kaur is not a Good Law so also

the other decisions of Hon'ble Tribunals u/s 143(1)(a) r/w s. 36(1)(va) being cite by the Revenue.’’

2.2 At the outset of the hearing, the Bench noted that there is delay of 76 days in filing the Misc. Application by the Department for which the Department mentioned the reason of delayed receipt of appellate order in the office of PCIT and consequent delay in receiving revised CSR.

2.3 On the other hand, the Id. AR of the assessee objected to such delay of 76 days in filing the Misc. Application by the Department and submitted that the M.A. is filed on 15-02-2023 by the Department i.e. after the 2.5 months of order passed in assessee's case. It is further submitted that as per the provisions of Section 254(2) of the I.T. Act, the Hon'ble Bench may amend the order within a period of six months from the end of the month in which the order is passed and the time limit to file the M.A. expired on 30th Nov. 2022. Thus the M.A. filed by the department is time barred.

2.4 After hearing both the parties and perusing the materials available on record, the Bench noted that there is force in the submissions of the Id. AR of the assessee. Hence, the Bench does not find sufficient cause whereby the Department was prevented in late filing the Misc. Application. Thus the application for condonation of delay made by the Department is dismissed.

3.1 As regards the decision taken by the ITAT Bench vide its order dated 12-05-2022 in the case of the assessee with regard to the addition of Rs.42,22,723/- made by the AO on account of late deposit of employees PF by the assessee which was confirmed by the Id. CIT(A), NFAC, Delhi and subsequently the Bench deleted the disallowance confirmed by the Id. CIT(A) vide its order dated 12-05-2022 by observing as under:-

5. We have heard the rival contentions and perused the material available on record. In case of Mohangarh Engineers and Construction Company vs DCIT, CPC (Supra), speaking through one of us, we have extensively dealt with the identical matter relating to employee's contribution towards ESI/PF and our findings therein read as under: -

“13. We have heard the rival contentions and perused the material available on record. On perusal of the details submitted by the assessee as part of its return of income, it is noted that the assessee has deposited the employees's contribution towards ESI and PF well before the due date of filing of return of income u/s 139(1) and the last of such deposits were made on 16.04.2019 whereas due date of filing the return for the impugned assessment year 2019-20 was 31.10.2019 and the return of income was also filed on the said date. Admittedly and undisputedly, the employees's contribution to ESI and PF which have been collected by the assessee from its employees have thus been deposited well before the due date of filing of return of income u/s 139(1) of the Act.

14. The issue is no more res integra in light of series of decisions rendered by the Hon'ble Rajasthan High Court starting from CIT vs. State Bank of Bikaner & Jaipur (supra) and subsequent decisions.

15. In this regard, we may refer to the initial decision of Hon'ble Rajasthan High Court in case of CIT vs. State Bank of Bikaner & Jaipur wherein the Hon'ble High Court after extensively examining the matter and considering the various decisions of the Hon'ble Supreme Court and various other High Courts has decided the matter in favour of the assessee. In the said decision, the Hon'ble High Court was pleased to held as under:

“20. On perusal of Sec.36(1)(va) and Sec.43(B)(b) and analyzing the judgments rendered, in our view as well, it is clear that the legislature brought in the statute Section 43(B)(b) to curb the activities of such tax payers who did not discharge their statutory liability of payment of dues, as aforesaid; and rightly so as on the one hand claim was being made under Section 36 for allowing the deduction of GPF, CPF, ESI etc. as per the system followed by the assessee in claiming the deduction i.e. accrual basis and the same was being allowed, as the liability did exist but the said amount though claimed as a deduction was not being deposited even after lapse of several years. Therefore, to put a check on the said claims/deductions having been made, the said provision was brought in to curb the said activities and which was approved by the Hon'ble Apex Court in the case of Allied Motors (P) Ltd. (supra).

21. A conjoint reading of the proviso to Section 43-B which was inserted by the Finance Act, 1987 made effective from 01/04/1988, the words numbered as clause (a), (c), (d), (e) and (f), are omitted from the above proviso and, further more second proviso was removed by Finance Act, 2003 therefore, the deduction towards the employer's contribution,

if paid, prior to due date of filing of return can be claimed by the assessee. In our view, the explanation appended to Section 36(1)(va) of the Act further envisage that the amount actually paid by the assessee on or before the due date admissible at the time of submitting return of the income under Section 139 of the Act in respect of the previous year can be claimed by the assessee for deduction out of their gross total income. It is also clear that Sec.43B starts with a notwithstanding clause & would thus override Sec.36(1) (va) and if read in isolation Sec. 43B would become obsolete. Accordingly, contention of counsel for the revenue is not tenable for the reason aforesaid that deductions out of the gross income for payment of tax at the time of submission of return under Section 139 is permissible only if the statutory liability of payment of PF or other contribution referred to in Clause (b) are paid within the due date under the respective enactments by the assessee and not under the due date of filing of return.

22. We have already observed that till this provision was brought in as the due amounts on one pretext or the other were not being deposited by the assessee though substantial benefits had been obtained by them in the shape of the amount having been claimed as a deduction but the said amounts were not deposited. It is pertinent to note that the respective Act such as PF etc. also provides that the amounts can be paid later on subject to payment of interest and other consequences and to get benefit under the Income Tax Act, an assessee ought to have actually deposited the entire amount as also to adduce evidence regarding such deposit on or before the return of income under subsection (1) of Section 139 of the IT Act.

23. Thus, we are of the view that where the PF and/or EPF, CPF, GPF etc., if paid after the due date under respective Act but before filing of the return of income under Section 139(1), cannot be disallowed under Section 43B or under Section 36(1)(va) of the IT Act.”

16. The said decision has subsequently been followed in CIT vs. Jaipur Vidyut Vitran Nigam Ltd. (supra), CIT vs. Udaipur Dugdh Utpadak Sahakari Sangh Ltd. (supra), and CIT vs Rajasthan State Beverages Corporation Limited (supra). In all these decisions, it has been consistently held that where the PF and ESI dues are paid after the due date under the respective statutes but before filing of the return of income under section 139(1), the same cannot be disallowed under section 43B read with section 36(1)(va) of the Act.

17. We further note that though the Id. CIT(A) has not disputed the various decisions of Hon'ble Rajasthan High Court but has decided to follow the decisions rendered by the Hon'ble Delhi, Madras, Gujarat and Kerala High Courts. Given the divergent views taken by the various High Courts and in the instant case, the fact that the jurisdiction over the Assessing officer lies with the Hon'ble Rajasthan High Court, in our considered view, the Id CIT(A) ought to have considered and followed the decision of the jurisdictional Rajasthan High Court, as evident from series of decisions referred supra, as the same is binding on all the appellate authorities as well as the Assessing officer under its jurisdiction in the State of Rajasthan.

18. In light of aforesaid discussion and in the entirety of facts and circumstances of the case, the addition by way of adjustment while processing the return of income u/s 143(1) amounting to Rs 4,38,530/- so made by the CPC towards the delayed deposit of the employees' contribution towards ESI and PF though paid well before the due date of filing of return of income u/s 139(1) of the Act is hereby directed to be deleted as the same cannot be disallowed under section 43B read with section 36(1)(va) of the Act in view of the binding decisions of the Hon'ble Rajasthan High Court.”

6. In the instant case, admittedly and undisputedly, the employees' contribution to ESI and PF collected by the assessee from its employees have

been deposited well before the due date of filing of return of income u/s 139(1) of the Act. Further, the Id D/R has referred to the explanation to section 36(1)(va) and section 43B by the Finance Act, 2021 and has also referred to the rationale of the amendment as explained by the Memorandum in the Finance Bill, 2021, however, we find that there are express wordings in the said memorandum which says “these amendments will take effect from 1st April, 2021 and will accordingly apply to assessment year 2021-22 and subsequent assessment years”. In the instant case, the impugned assessment year is assessment year 2019-20 and therefore, the said amended provisions cannot be applied in the instant case. Similar view has been taken by the Coordinate Bangalore Benches in case of Shri Gopalkrishna Aswini Kumar vs. ACIT (supra) wherein it has held as under:-

“7. The Hon'ble Karnataka High Court in the case of Essae Teraoka Pvt. Ltd., (supra) has taken the view that employee's contribution under section 36(1)(va) of the Act would also be covered under section 43B of the Act and therefore if the share of the employee's share of contribution is made on or before due date for furnishing the return of income under section 139(1) of the Act, then the assessee would be entitled to claim deduction. Therefore, the issue is covered by the decision of the Hon'ble Karnataka High Court. The next aspect to be considered is whether the amendment to the provisions to section 43B and 36(1)(va) of the Act by the Finance Act, 2021, has to be construed as retrospective and applicable for the period prior to 01.04.2021 also. On this aspect, we find that the explanatory memorandum to the Finance Act, 2021 proposing amendment in section 36(1)(va) as well as section 43B is applicable only from 01.04.2021. These provisions impose a liability on an assessee and therefore cannot be construed as applicable with retrospective effect unless the legislature specifically says so. In the decisions referred to by us in the earlier paragraph of this order on identical issue the tribunal has taken a view that the aforesaid amendment is applicable only prospectively i.e., from

1.4.2021. We are therefore of the view that the impugned additions made under section 36(1)(va) of the Act in both the Assessment Years deserves to be deleted.”

7. In light of the aforesaid discussions and in the entirety of facts and circumstances of the case and following the consistent decisions taken by the various Benches of the Tribunal, the addition by way of adjustment while processing the return of income u/s 143(1) amounting to Rs. 42,22,723/- made by the CPC towards the deposit of the employee's contribution towards ESI and PF though paid before the due date of filing of return of income u/s 139(1) of the Act is hereby directed to be deleted.

3.2 We have heard both the parties and perused the materials available on record including the judgement passed by Hon'ble Supreme Court dated 22-10-2022 in the case of M/s. Checkmate Services Pvt. Ltd. vs CIT-1 in Civil Appeal No. 2833/2016. The question arises as to whether there is an apparent mistake in the order of the Tribunal passed by it in the case of the assessee vide its order dated 12-05-2022. Section 254(2) empowers the Tribunal to rectify any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall make such amendment, if the mistake is brought to its notices by the assessee or the Assessing Officer. The Bench also noted that the Department has simply relied upon the Judgement of Hon'ble Supreme Court in Civil Appeal No. 2833/2016 in the case of M/s. Checkmate Services Pvt. Ltd. (supra) but it has not mentioned that there is apparent mistake in the order of the ITAT passed in the case of Shri Suman

Solanki (ITA No. 124/JP/2022, A.Y. 2018-19) dated 12-05-2022 wherein some amendment/ rectification is required. The order was passed by the Bench in the case of the assessee on 12-05-2022 in accordance with that time, situation and prevailing interpretation of law by various Hon'ble High Courts [including binding judgment of jurisdictional High Court] and ITAT Benches across the country wherein the Bench does not find any infirmity or apparent mistake. In such a situation, the Bench feels hesitation to concur with the submission of the

Department to amend its order. Hence, the Misc. Application filed by the

Department is dismissed.

4.0 In the result, the Misc. Application filed by the Department is dismissed.

Order pronounced in the open court on 17 /07/2023

Sd/-

(jkBksM deys'k t;UrHkkbZ ½
(Rathod Kamlesh Jayantbhai)
ys[kk lnL;@Accountant Member

Sd/-

¼lanhi xkls kbZ½
(Sandeep Gosain)
U;kf;d lnL;@Judicial Member

Tk;iqj@Jaipur

fnukda @Dated:- 17 /07/2023

*Mishra

- vkns'k dh izfrfyfivxzs'kr@Copy of the order forwarded to: 1.
The Appellant- The DCIT, CPC/ ITO, Ward 6(4), Jaipur
2. izR;FkhZ@ The Respondent- Suman Solanki, Jaipur
3. vk;djvk;qDr@ The Id CIT
5. foHkkxh; izfrfuf/k] vk;djihyh; vf/kdj.k] t;iqj@DR, ITAT, Jaipur
6. xkMZQkbyZ @ Guard File (MA No. 13/JP/2023)

vkn's kkuqlkj@ By order,

lgk;diathdkj@ Asstt. Registrar